

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Alpena 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: 01/01/2021 End: 12/31/2021

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

1. Cash	\$5,970,064.72
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,048,989.15
b. State Trunkline Maintenance	84,320.09
c. State Transportation Department - Other	2,942.25
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	171,863.32
f. Sundry Accounts Receivable	9,789.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	311,128.24
6. Equipment Materials and Parts	93,124.65
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	4,015.00

10. TOTAL ASSETS**\$7,696,236.42**

Year Ended - 2021

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$404,602.76
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	28,738.24
14. Advances	257,333.00
15. Deferred Revenue - Special Assessment District	171,863.32
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	353,153.16

Fund Balances

19. Primary Road Fund	1,610,221.19
20. Local Road Fund	0.00
21. County Road Commission Fund	4,870,324.75
22. Total Fund Balances	6,480,545.94

23. TOTAL LIABILITIES AND FUND BALANCES**\$7,696,236.42**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$20,681.17
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	129,704.23	
26 a.Less: Accumulated Depreciation	(129,704.23)	0.00
27. Buildings	2,088,951.41	
27 a.Less: Accumulated Depreciation	(1,251,825.73)	837,125.68
28. Equipment - Road	6,981,738.74	
28 a.Less: Accumulated Depreciation	(5,238,209.99)	1,743,528.75
29. Equipment - Shop	176,797.46	
29 a.Less: Accumulated Depreciation	(165,911.65)	10,885.81
30. Equipment - Engineers	54,026.70	
30 a.Less: Accumulated Depreciation	(54,026.70)	0.00
31. Equipment - Yard and Storage	243,441.97	
31 a.Less: Accumulated Depreciation	(194,522.72)	48,919.25
32. Equipment and Furniture - Office	138,830.63	
32 a.Less: Accumulated Depreciation	(137,876.76)	953.87
33. Infrastructure	56,917,083.00	
33 a.Less: Accumulated Depreciation	(18,890,988.00)	38,026,095.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$40,688,189.53
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,662,094.53
	37 d.Infrastructure	38,026,095.00
	38. Total Equities	\$40,688,189.53
 <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		348,830.01
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$348,830.01
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2021

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	29,566.80	29,566.80
Federal Sources				
50. Surface Tran. Program (STP)	811,930.08	0.00	0.00	811,930.08
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	1,723,366.26	0.00	0.00	1,723,366.26
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	2,535,296.34	0.00	0.00	2,535,296.34
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,764.45	3,235.55		10,000.00
58. Snow Removal	29,876.33	14,293.29		44,169.62
59. Urban Road	179,048.11	114,047.91		293,096.02
60. Allocation	3,723,926.14	1,781,216.28		5,505,142.42
61. Total MTF	3,939,615.03	1,912,793.03		5,852,408.06
Other				
62. Local Bridge	2,941,435.17	0.00		2,941,435.17
63. Other	2,291,077.35	0.00	0.00	2,291,077.35
64. Total Other	5,232,512.52	0.00	0.00	5,232,512.52
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	71,041.89	0.00		71,041.89
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	71,041.89	0.00		71,041.89
72. Total State Sources	\$9,243,169.44	\$1,912,793.03	\$0.00	\$11,155,962.47

Year Ended - 2021

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	501,021.22	0.00	501,021.22
75. Other	0.00	14,553.29	0.00	14,553.29
76. Total Contributions	0.00	515,574.51	0.00	515,574.51
Charges for Service				
77. Trunkline Maintenance	0.00		796,260.81	796,260.81
78. Trunkline Non-maintenance	0.00		419,286.00	419,286.00
79. Salvage Sales	0.00	0.00	5,944.28	5,944.28
80. Other	0.00	0.00	3,299.74	3,299.74
81. Total Charges	0.00	0.00	1,224,790.83	1,224,790.83
Interest and Rents				
82. Interest Earned	0.00	0.00	9,361.14	9,361.14
83. Property Rentals	0.00	0.00	7,522.92	7,522.92
84. Total Interest/Rents	0.00	0.00	16,884.06	16,884.06
Other				
85. Special Assessments	0.00	81,358.39	0.00	81,358.39
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	105,094.30	105,094.30
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	5,272.65	5,272.65
91. Total Other	0.00	81,358.39	110,366.95	191,725.34
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	\$11,778,465.78	\$2,509,725.93	\$1,381,608.64	\$15,669,800.35

Year Ended - 2021

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,275,379.54	444,892.72		1,720,272.26
105. Structures	7,276,923.93	0.00		7,276,923.93
106. Safety Projects	28,047.14	0.00		28,047.14
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.	8,580,350.61	444,892.72		9,025,243.33
Maintenance				
111. Roads	860,489.32	1,694,192.39		2,554,681.71
112. Structures	5,062.09	440.74		5,502.83
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	333,253.73	325,939.64		659,193.37
115. Traffic Control	99,634.55	44,006.56		143,641.11
116. Total Maintenance	1,298,439.69	2,064,579.33		3,363,019.02
117. Total Construction, Preservation And Maintenance	9,878,790.30	2,509,472.05		12,388,262.35
Other				
118. Trunkline Maintenance	0.00		663,829.81	663,829.81
119. Trunkline Non-maintenance	0.00		419,285.98	419,285.98
120. Administrative Expense	330,195.09	83,878.22		414,073.31
121. Equipment - Net	(46,944.38)	(77,420.76)	(26,351.61)	(150,716.75)
122. Capital Outlay - Net	0.00	0.00	(93,055.57)	(93,055.57)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	283,250.71	6,457.46	963,708.61	1,253,416.78
128. Total Expenditures	\$10,162,041.01	\$2,515,929.51	\$963,708.61	\$13,641,679.13

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	\$11,778,465.78	\$2,509,725.93	\$1,381,608.64	\$15,669,800.35
130. Total Expenditures	10,162,041.01	2,515,929.51	963,708.61	13,641,679.13
131. Excess of Revenues Over (Under) Expenditures	1,616,424.77	(6,203.58)	417,900.03	2,028,121.22
132. Optional Transfers				
132 a. Primary to Local (50%)	(6,203.58)	6,203.58		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	(6,203.58)	6,203.58		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,610,221.19	0.00	417,900.03	2,028,121.22
136. Beginning Fund	0.00	0.00	4,452,424.72	4,452,424.72
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	4,452,424.72	4,452,424.72
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,610,221.19	\$0.00	\$4,870,324.75	\$6,480,545.94

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$439,526.40	
142. Depreciation	<u>588,633.71</u>	
143. Other	<u>254,436.73</u>	
144. Total Direct		<u>1,282,596.84</u>

145. Indirect Equipment Expense		<u>215,516.06</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>212,362.36</u>	
148. Total Operating		<u>\$212,362.36</u>

149. TOTAL EQUIPMENT EXPENSE \$1,710,475.26**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	97,101.97	48,780.23		145,882.20
152. Maintenance	482,611.30	907,284.09		1,389,895.39
153. Inventory Operations	0.00	0.00	16,906.54	16,906.54
154. MDOT	0.00		212,665.15	212,665.15
155. Other Reimbursable Charges	0.00	0.00	70,512.55	70,512.55
156. All Other Charges	0.00	0.00	25,330.18	25,330.18
157. Total Equipment Rental Credits	<u>579,713.27</u>	<u>956,064.32</u>	<u>325,414.42</u>	<u>1,861,192.01</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(150,716.75)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$579,713.27</u>	<u>\$956,064.32</u>	<u>\$325,414.42</u>	<u>\$1,861,192.01</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.15 %	51.37 %	17.48 %	100.00 %
161. Prorated Total Equipment Expense	<u>532,768.89</u>	<u>878,643.56</u>	<u>299,062.81</u>	<u>1,710,475.26</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(46,944.38)</u>	<u>(77,420.76)</u>	<u>(26,351.61)</u>	<u>(150,716.75)</u>

Year Ended - 2021

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	37,171.35	44,591.37
165. Primary Maintenance	218,488.27	262,102.04
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	17,278.92	20,728.11
168. Local Maintenance	334,780.76	401,608.45
169. Inventory	5,518.95	6,620.62
170. Equipment Expense - Direct	200,134.25	240,084.23
171. Equipment Expense - Indirect	29,618.63	35,530.99
172. Equipment Expense - Operating	0.00	0.00
173. Administration	216,739.58	207,822.83
174. State Trunkline Maintenance	186,338.73	
175. Sundry Account Rec.	160.97	
176. Capital Outlay	2,431.25	2,916.58
177. Other	75,087.55	35,798.44
178. Total Payroll	\$1,323,749.21	
179. Less Applicable Payroll	(237,264.62)	
180. Total Applicable Labor Cost	\$1,086,484.59	Total Distributive \$1,257,803.66

	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	\$197,849.11	\$34,277.00	\$899,610.15	\$370,149.38	\$1,517.20	\$9,019.88	\$1,512,422.72
182. Less: Benefits Recovered	(30,098.61)	(5,214.53)	(136,856.91)	(56,878.64)	(230.81)	(1,372.19)	(230,651.69)
183. Less: Refunds	0.00	(12,972.59)	0.00	(10,994.78)	0.00	0.00	(23,967.37)
184. Benefits to be Distributed	167,750.50	16,089.88	762,753.24	302,275.96	1,286.39	7,647.69	1,257,803.66
185. Applicable Labor Cost	869,745.01	1,086,484.59	1,086,484.59	1,086,484.59	1,086,484.59	1,086,484.59	
186. Factor	0.192873	0.014809	0.702038	0.278215	0.001184	0.007039	1.196158

Year Ended - 2021

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	8,448,668.14	44,560.04
189. Primary Maintenance	1,291,627.63	6,812.06
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	442,558.68	2,334.04
192. Local Maintenance	2,053,269.62	10,828.95
193. Other	0.00	0.00
194. TOTAL	\$12,236,124.07	\$64,535.09

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	41.88	0.00	(3,382.74)	0.00	67,875.95	\$64,535.09
196. Applicable Operation Cost	12,236,124.07	12,236,124.07	12,236,124.07	12,236,124.07	12,236,124.07	
197. Factor	0.000003	0.000000	(0.000276)	0.000000	0.005547	\$0.005274

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.	5,861,222.26	444,892.72	2,719,128.35	0.00	8,580,350.61	444,892.72
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,298,439.69	2,064,579.33	0.00	0.00	1,298,439.69	2,064,579.33
202. Total	<u>\$7,159,661.95</u>	<u>\$2,509,472.05</u>	<u>\$2,719,128.35</u>	<u>\$0.00</u>	<u>\$9,878,790.30</u>	<u>\$2,509,472.05</u>

Year Ended - 2021

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$186,338.73	\$45,245.97
204. Fringe Benefits	182,109.03	48,542.66
205. Equipment Rental	212,665.15	70,512.50
206. Materials	2,251.07	5,162.29
207. Handling Charges	0.00	0.00
208. Overhead	67,047.61	35,886.22
209. Other	13,418.22	213,936.36
210. Total Charges for Current Year	\$663,829.81	\$419,286.00
211. Beginning Balance	111,398.50	16,106.49
212. Sub-Total	775,228.31	435,392.49
213. Less Credits	(690,908.22)	(432,450.24)
214. Ending Balance	\$84,320.09	\$2,942.25

Year Ended - 2021

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	550,757.04
218. Equipment Shop (977)	2,880.37
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>\$553,637.41</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	553,637.41	553,637.41
225. Less: Equipment Retirements 689	0.00	0.00	(14,283.30)	(14,283.30)
226. Sub-total	0.00	0.00	539,354.11	539,354.11
227. Less: Depreciation and Depletion 968	0.00	0.00	(632,409.68)	(632,409.68)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(93,055.57)</u>	<u>\$(93,055.57)</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	2,755,150.10	2,755,150.10
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>105,094.30</u>	<u>105,094.30</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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,852,408.06</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>414,073.31</u>
234. Total Capital Outlay (from Page 13)			<u>553,637.41</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>967,710.72</u>
236 b. Adjusted MTF Returns			<u>4,884,697.34</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$8,580,350.61</u>	<u>\$444,892.72</u>	<u>9,025,243.33</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,298,439.69</u>	<u>2,064,579.33</u>	<u>3,363,019.02</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>9,878,790.30</u>	<u>2,509,472.05</u>	<u>12,388,262.35</u>
241. 90% of Adjusted MTF Returns			<u>4,396,227.61</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>76,345.43</u>	<u>51,282.75</u>	<u>222,724.70</u>	<u>116,228.59</u>	<u>119,160.21</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>209,438.64</u>	<u>240,806.78</u>	<u>716,892.93</u>	<u>834,627.50</u>	<u>1,146,076.53</u>
242. TOTAL					<u>\$3,733,584.06</u>

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

$$\underline{5,852,408.06} \times .10 = \underline{585,240.81}$$

Year Ended - 2021

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$14,264.77
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	834.92
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	2,067.51
734	Safety Supplies - Shop	455.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	970.49
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,724.45
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,285.84
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	49,445.56
883	Insurance - Underground Tank	6,224.83
921-923	Utilities - Shop and Storage Buildings	32,838.05
931	Buildings Repairs and Maintenance	106.00
932	Yard and Storage Repairs and Maintenance	65,837.87
933	Shop Equipment Repairs and Maintenance	5,593.18
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	26,471.52
968	Depreciation - Storage Building	3,512.16
968	Depreciation - Shop Equipment	11,822.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	(16,938.94)
	243. TOTAL	\$215,516.06

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	\$216,739.58
709-714	Administrative Leave	0.00
724	Fringe Benefits	213,195.06
727	Postage	959.88
728	Office Supplies	6,427.53
730	Dues and Subscriptions	11,525.88
801	Contractual Services	0.00
803	Legal Services	15,692.10
804	Auditing and Accounting Services	13,750.00
807	Data Processing	405.00
810	Education	0.00
850-853	Communications	4,500.44
861	Travel and Mileage	4,308.53
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,971.78
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	19,831.90
920-923	Utilities	8,084.41
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	12,417.14
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,969.44
	Other:	13,158.77
	244. TOTAL	\$544,937.44
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(102,933.88)
691	Purchase Discounts	(1,821.70)
	Other:	(26,108.55)
	Total Credits to Administrative Expense	\$(130,864.13)
	245. Net Administrative Expense	\$414,073.31

Year Ended - 2021

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Bagley Street Bridge	Alpena Township	7,184,545.04	BridgeReplacement
		246. Total	
		<u>\$7,184,545.04</u>	

Year Ended - 2021

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.01 mi.	x \$7,437.87	0.00 mi.	\$0.00
252. Resurfacing	4.30 mi.	1,070,990.66	0.00 mi.	0.00
253. Gravel Surfacing	4.20 mi.	190,847.11	15.71 mi.	403,065.23
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.00 ea.	28,047.14	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	6,103.90	0.00 ea.	41,827.49
260. Subtotals		1,303,426.68		444,892.72
BRIDGES				
261. Replacement	1.00 ea.	7,276,923.93	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
264. Bridge Subtotals		7,276,923.93		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$8,580,350.61		\$444,892.72

*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 (\$)
ALPENA	110.55	43.11	450,785.59	44.67	11.28	302,703.47	9,116	190,159.76
GREEN	51.56	0.00	157,103.32	17.77	0.00	49,258.44	1,116	23,279.76
LONG RAPIDS	42.59	0.00	129,771.73	22.08	0.00	61,205.76	977	20,380.22
MAPLE RIDGE	41.46	0.00	126,328.62	26.98	0.00	74,788.56	1,559	32,520.74
OSSINEKE	51.34	0.00	156,432.98	29.14	0.00	80,776.08	1,635	34,106.10
SANBORN	58.73	0.00	178,950.31	11.10	0.00	30,769.20	2,084	43,472.24
WELLINGTON	24.98	0.00	76,114.06	16.87	0.00	46,763.64	250	5,215.00
WILSON	69.57	0.00	211,979.79	40.91	0.00	113,402.52	1,972	41,135.92
266. Totals	450.78	43.11	\$1,487,466.40	209.52	11.28	\$759,667.67	18,709	\$390,269.74
Local Road Rate Per Mile			3047	Primary Road Rate Per Mile			2772	
Local Urban Road Rate Per Mile			2643	Primary Urban Road Rate Per Mile			15858	
Population Rate Per Capita			20.86					

Year Ended - 2021

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALPENA	0.00	111,403.16	111,403.16	139,604.68
GREEN	0.00	29,031.26	29,031.26	47,997.38
LONG RAPIDS	0.00	29,181.39	29,181.39	56,148.64
MAPLE RIDGE	0.00	18,425.57	18,425.57	34,056.18
OSSINEKE	0.00	35,171.10	35,171.10	54,352.74
SANBORN	0.00	51,690.64	51,690.64	75,715.55
WELLINGTON	0.00	13,602.80	13,602.80	19,539.39
WILSON	0.00	40,262.75	40,262.75	73,606.66
267. Totals	\$0.00	\$328,768.67	\$328,768.67	\$501,021.22

*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: Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Cathro Road	1,047,332.12	09/17/2021	Asphalt

Work Type: Single Seal /Fog Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Long Rapids Road	48,765.78	08/25/2021	Asphalt
Spruce Road	76,619.89	08/25/2021	Asphalt

Year Ended - 2021

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	cash	4,957,573.86
003.1	CERTIFICATE OF DEPOSIT	1,000,000.00
004	petty cash	200.00
006	MERS	1,500.00
007	PR	1,514.65
008	AP	1,553.48
009	HRA	7,722.73

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	5,490.50
073 073	DUE FROM VENDOR	3,548.50
074	Alcona County Road Commission	750.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078.4	DUE FROM STATE	4,015.00

Line: 14 Advances

Account	Description	Amount (\$)
300 330	BAGLEY STR ADV GRANT	0.00
328	STATE TRUNKLINE ADV	257,333.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to MDOT	326,314.38
283	MacArthur Construction Bond	20,000.00
299	HR Liability	6,838.78

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	29,566.80

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
510.071	CATHEO ROAD	811,530.08
510.071	INDIAN RESERVE RD	400.00

Line: 53 Bridge - Primary

Account	Description	Amount (\$)
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Year Ended - 2021

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

501 510	TAP GRANT	1,063,000.00
510 105	BAGLEY STREET BRIDGE	375,000.00
510.05	BAGLEY BRIDGE CRITICAL	212,000.00
510.05	WERTH BRIDGE	73,366.26

Line: 62 Local Bridge - Primary

Account	Description	Amount (\$)
547.01	BAGLEY BRIDGE	2,927,679.00
547.01	WERTH ROAD BRIDGE	13,756.17

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	St. Enhancement _Bagley	2,291,077.35

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.2	COUNTY CONTRIBUTIONS	1,833.00
583.6	Other Gov't	12,720.29

Line: 80 SC-Other - County

Account	Description	Amount (\$)
667.4	Oil/Gas Royalties	3,299.74

Line: 82 Interest Earned - County

Account	Description	Amount (\$)
664 665.	cd interest	3,575.99
665.1	INTEREST	596.22
665.4	S / A interest	5,087.90
665.5	DIVIDEND INCOME	101.03

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
648	GAIN ON SALE OF GRAVEL	5,272.65

Line: 105 Structures - Primary

Account	Description	Amount (\$)
A460.102	BAGLEY ST BRIDGE	7,184,545.04
A460.105	WERTH ROAD BRIDGE	91,732.00
A460.403	LONG RAPIDS ROAD BRIDGE	646.89

Line: 106 Safety Projects - Primary

Account	Description	Amount (\$)
A459.180	LONG RAPIDS RD/BAGLEY TRAFFIC SIGNAL	28,047.14

Year Ended - 2021

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

Line: 108 Special Assessments - Local

Account	Description	Amount (\$)
A494 175	MEYERS ROAD	0.00
A494 182	BURK'S MANOR	0.00
A494 185	BEGLAND DRIVE	0.00
A494.162	POHL ROAD	0.00

Line: 112 Structures - Local

Account	Description	Amount (\$)
A498 101	BRIDGE INSPECTIONS	220.37
A498 401	BRIDGE INSPECTIONS	220.37

Line: 114 Winter Maintenance - Local

Account	Description	Amount (\$)
a502.1	winter	93,298.07
A502.2	WINTER	28,472.29
A502.3	WINTER	29,574.80
A502.4	WINTER	30,157.67
A502.5	WINTER	40,974.62
A502.6	WINTER	48,329.00
A502.7	WINTER	14,694.12
A502.8	WINTER	40,439.07

Line: 115 Traffic Control - Local

Account	Description	Amount (\$)
A503.1	TRAFFIC	16,647.71
A503.2	TRAFFIC	4,309.66
A503.3	TRAFFIC	3,636.79
A503.4	TRAFFIC	2,374.23
A503.5	TRAFFIC	7,502.81
A503.6	TRAFFIC	4,799.13
A503.7	TRAFFIC	2,115.71
A503.8	TRAFFIC	2,620.52

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Equipment Rental & Parts	254,436.73

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
040	A/R	398.73
A510	DIRECT	4,159.72
A511	INDIRECT	7,455.81
a513	FRINGE BENEFIT	0.00
A514	DISTRIBUTIVE	7,421.92
A515	ADMIN	5,882.52
A900	CAPITAL OUTLAY	11.48

Year Ended - 2021

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

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	720	35,798.44

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	DISTRIBUTIVE	29,841.58
a518	non-maintenance	45,245.97

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
040	A/R	(160.97)
109	inventory	(5,518.95)
A517	State Trunkline	(186,338.73)
A518	Non-Maintenance	(45,245.97)

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513	unemployment ins., prot. clothing, paid meals, EAP, physical Exams, Other benefits	9,019.88

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	720-725	(1,372.19)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514	Union meetings, Supervision meetings, training meetings, comp. time off, public safety-covid 1	23,574.27
A514	permits, safety related exp. safety meetings, gravel pit test., surveying pits, gravel pit testing, i	30,762.72
A514 802	Engineering services	13,538.96

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
A518	Vouchers & other	213,686.36
a518 183	misc	250.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
A517	vouchers	12,194.17
a517.32	misc	1,224.05
A517.65	ADJUST	0.00

Line: 217 Equipment Road (976,981)

Account	Description	Amount (\$)
A976 003	PICKUP TRUCK	33,013.81
A976 059	TANDEM AXLE TRUCK	194,341.87

Year Ended - 2021

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

A976 114	CARBIDE BLADE	2,665.12
A976 116	CARBIDE BLADE	2,709.30
A976 126	CAT WHEEL LOADER	282,551.29
A976 162	UNDERBODY SCRAPER	12,626.86
A976 230	TAILGATE SPREADER	5,685.37
A976 288	POWER SNOW WING	16,539.43
A976 344	CHAIN SAW	623.99

Line: 218 Equipment Shop

Account	Description	Amount (\$)
A977.832	MAG DRILL	2,880.37

Line: 225 Less Equipment Retirements 689 - County

Account	Description	Amount (\$)
689.02	RETIREMENT OF #129	(14,283.30)

Line: 225 Less Equipment Retirements 689 - Total

Account	Description	Amount (\$)
689-01	Retirement #115	0.00
689-01	Retirement #117	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
a459.169	French Road	1,566.31
A459.182	Long Lake -Lacomb-US 23	374.07
a459.425	cathro road	80,564.01
A459.452	Herron Road	545.95
A459.528	Wolf Creek Road	26.19
A460.102	Bagley Bridge	1,063,000.00

Line: 243 707 Other

Account	Description	Amount (\$)
704.4	Mechanic's Training Prog.	20.00
936	Tire Repair	720.89
937	Fleet Insurance Refund	(57,042.84)
A511 730	fuel tank exp	4,945.45
A511 735	Wiping rags	394.80
A511 741	Unallocated Exp	17,171.16
a511 746	oil	11,039.11
A511 885	Fire protection	2,026.61
a511 935	grease	1,147.75
a511 935	Shop small tools	2,638.13

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
A511 851	Telephone	2,285.84

Year Ended - 2021

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

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
A511 921	Electric	12,346.40
A511 922	Heat Exp.	17,738.65
A511 923	water / sewage	2,753.00

Line: 243 932 Yard and Storage Repairs and Maintenance

Account	Description	Amount (\$)
932	Building/Grounds/Yard Exp.	65,837.87
932.2	COUNTY SALT BARN-TRUSS REPAIR	0.00
932.3	Truck/ Garage Approach	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
A515 737	Surety Bonds	150.00
A515 738	Bank & Bond fees	11.25
a515 740	License & Fees	0.00
A515 930	office cleaning	7,115.00
A515 939	Equip. Rental Mgr.	5,882.52

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
A515 703	Manager salary	79,084.13
A515 703	Office salaries	111,379.59
A515 703	Comm. Salary	23,700.00
A515 703	Comm. per diem	2,575.86

Line: 244 724 Fringe Benefits

Account	Description	Amount (\$)
A515 703	manager FB	77,790.81
A515 703	Office Salaries _ FB	109,558.11
A515 703	Comm. Salary - FB	23,312.41
A515 703	Comm. per diem FB	2,533.73

Line: 244 850-853 Communications

Account	Description	Amount (\$)
A515 851	Telephone	3,440.56
A515 854	Internet	1,059.88

Line: 244 920-923 Utilities

Account	Description	Amount (\$)
A515 921	Electricity	3,453.83
A515 922	Heat	4,630.58

Year Ended - 2021

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

Line: 245 245 Other

Account	Description	Amount (\$)
630	Sundry OH	(3,506.67)
a515 882	Gen. Liability Insurance	(22,601.88)

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A489.594	Kleve Road	0.00
A489.595	Kleve Road	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459.180	Long Rapids Traffic Signal	1.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
a459.180	Bagley Street Signal	28,047.14

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
a489.532	Herron Road	13,663.44
A489.533	Kleve Road	28,164.05

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459.182	Maple Lane Ditching	6,103.90