2021

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Shiawassee 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

Jennifer Schebner

Chief Financial Officer

John A. Mueller

Chairman

04/26/2022

Date

Shiawassee

Year Ended - 2021

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$3,136,435.36	
2. Investments	1,607,506.88	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,775,461.81	
b. State Trunkline Maintenance	102,416.92	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	57,633.52	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	9,457.65	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	444,315.69	
6. Equipment Materials and Parts	186,875.43	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	59,135.39	
10. TOTAL ASSETS		**$7,379,238.65**

Shiawassee

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$142,981.40	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	40,693.60	
14. Advances	426,782.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	105,419.50	

Fund Balances

19. Primary Road Fund	2,036,815.45	
20. Local Road Fund	157,890.49	
21. County Road Commission Fund	4,468,656.21	
22. Total Fund Balances	6,663,362.15	
23. TOTAL LIABILITIES AND FUND BALANCES		**$7,379,238.65**

Shiawassee

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	(A)	(B)	
24. Land		$597,646.05	
25. Land Improvements	$427,722.34		
25 a.Less: Accumulated Depreciation	(256,633.39)	171,088.95	
26. Depletable Assets	153,402.11		
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00	
27. Buildings	3,421,949.17		
27 a.Less: Accumulated Depreciation	(2,681,097.79)	740,851.38	
28. Equipment - Road	11,040,643.06		
28 a.Less: Accumulated Depreciation	(8,738,412.39)	2,302,230.67	
29. Equipment - Shop	250,321.90		
29 a.Less: Accumulated Depreciation	(162,061.91)	88,259.99	
30. Equipment - Engineers	71,225.30		
30 a.Less: Accumulated Depreciation	(60,996.39)	10,228.91	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	210,798.73		
32 a.Less: Accumulated Depreciation	(164,942.89)	45,855.84	
33. Infrastructure	84,643,087.83		
33 a.Less: Accumulated Depreciation	(36,834,652.06)	47,808,435.77	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$51,764,597.56**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,956,161.79	
	37 d.Infrastructure	47,808,435.77	
	38. Total Equities		**$51,764,597.56**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		292,587.42	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$292,587.42**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

Shiawassee

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	11,774.05	1,270.18	34,387.77	47,432.00
Federal Sources				
50. Surface Tran. Program (STP)	581,054.90	0.00	0.00	581,054.90
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	386,045.99	0.00	0.00	386,045.99
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	967,100.89	0.00	0.00	967,100.89
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,756.66	3,243.34		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	267,937.16	95,727.98		363,665.14
60. Allocation	6,447,107.35	3,094,743.08		9,541,850.43
61. Total MTF	6,721,801.17	3,193,714.40		9,915,515.57
Other				
62. Local Bridge	0.00	72,383.64		72,383.64
63. Other	90,575.35	0.00	0.00	90,575.35
64. Total Other	90,575.35	72,383.64	0.00	162,958.99
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)	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
72. Total State Sources	$6,812,376.52	$3,266,098.04	$0.00	$10,078,474.56

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.	584,000.65	2,128,009.86	0.00	2,712,010.51
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	584,000.65	2,128,009.86	0.00	2,712,010.51
Charges for Service				
77. Trunkline Maintenance	0.00		1,553,910.95	1,553,910.95
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	16,959.90	16,959.90
80. Other	0.00	0.00	37,434.93	37,434.93
81. Total Charges	0.00	0.00	1,608,305.78	1,608,305.78
Interest and Rents				
82. Interest Earned	434.39	46.86	1,268.73	1,749.98
83. Property Rentals	0.00	0.00	12,146.00	12,146.00
84. Total Interest/Rents	434.39	46.86	13,414.73	13,895.98
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	179,864.00	179,864.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	153,763.00	153,763.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	333,627.00	333,627.00
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	**$8,375,686.50**	**$5,395,424.94**	**$1,989,735.28**	**$15,760,846.72**

Shiawassee

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	3,275,599.42	1,847,110.94		5,122,710.36
105. Structures	68,331.88	532,361.68		600,693.56
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	3,343,931.30	2,379,472.62		5,723,403.92
Maintenence				
111. Roads	1,469,660.42	2,912,215.38		4,381,875.80
112. Structures	2,886.60	64,968.79		67,855.39
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	479,403.36	435,167.26		914,570.62
115. Traffic Control	188,011.49	232,067.63		420,079.12
116. Total Maintenance	2,139,961.87	3,644,419.06		5,784,380.93
117. Total Construction, Preservation And Maintenance	5,483,893.17	6,023,891.68		11,507,784.85
Other				
118. Trunkline Maintenance	0.00		1,217,060.95	1,217,060.95
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	392,630.79	431,293.12		823,923.91
121. Equipment - Net	266,732.92	423,067.64	131,644.31	821,444.87
122. Capital Outlay - Net	0.00	0.00	(60,540.81)	(60,540.81)
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	42,609.29	42,609.29
127. Total Other	659,363.71	854,360.76	1,330,773.74	2,844,498.21
128. Total Expenditures	**$6,143,256.88**	**$6,878,252.44**	**$1,330,773.74**	**$14,352,283.06**

Shiawassee

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	$8,375,686.50	$5,395,424.94	$1,989,735.28	$15,760,846.72
130. Total Expenditures	6,143,256.88	6,878,252.44	1,330,773.74	14,352,283.06
131. Excess of Revenues Over (Under) Expenditures	2,232,429.62	(1,482,827.50)	658,961.54	1,408,563.66
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	732,429.62	17,172.50	658,961.54	1,408,563.66
136. Beginning Fund	1,304,385.83	140,717.99	3,809,694.67	5,254,798.49
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,304,385.83	140,717.99	3,809,694.67	5,254,798.49
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$2,036,815.45	$157,890.49	$4,468,656.21	$6,663,362.15

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$621,931.25	
142. Depreciation	964,688.09	
143. Other	423,175.36	
144. Total Direct		2,009,794.70
145. Indirect Equipment Expense		810,610.93

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	241,091.52	
148. Total Operating		$241,091.52

149. TOTAL EQUIPMENT EXPENSE $3,061,497.15

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	154,885.91	97,552.26		252,438.17
152. Maintenance	572,485.72	1,056,138.84		1,628,624.56
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		291,939.40	291,939.40
155. Other Reimbursable Charges	0.00	0.00	801.71	801.71
156. All Other Charges	0.00	0.00	66,248.44	66,248.44
157. Total Equipment Rental Credits	727,371.63	1,153,691.10	358,989.55	2,240,052.28
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				821,444.87

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$727,371.63	$1,153,691.10	$358,989.55	$2,240,052.28
	(A)	(B)	(C)	(D)
160. Percent of Total	32.47 %	51.50 %	16.03 %	100.00 %
161. Prorated Total Equipment Expense	994,104.55	1,576,758.74	490,633.86	3,061,497.15
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	266,732.92	423,067.64	131,644.31	821,444.87

Shiawassee

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.	68,779.22		155,639.77
165. Primary Maintenance	361,920.49		818,986.04
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	43,580.19		98,617.15
168. Local Maintenance	422,254.08		955,514.28
169. Inventory	3,382.43		7,654.06
170. Equipment Expense - Direct	191,032.69		432,285.85
171. Equipment Expense - Indirect	106,929.85		241,970.42
172. Equipment Expense - Operating	0.00		0.00
173. Administration	233,474.73		528,327.49
174. State Trunkline Maintenance	215,141.43		
175. Sundry Account Rec.	0.00		
176. Capital Outlay	0.00		232,811.83
177. Other	102,882.55		0.00
178. Total Payroll	$1,749,377.66		
179. Less Applicable Payroll	(215,141.43)		
180. Total Applicable Labor Cost	$1,534,236.23	Total Distributive	$3,471,806.89

	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	$334,886.08	$51,782.00	$2,996,697.45	$475,458.21	$2,014.32	$755.00	$3,861,593.06
182. Less: Benefits Recovered	(31,119.45)	(4,811.87)	(278,469.58)	(44,061.38)	(187.18)	(190.97)	(358,840.43)
183. Less: Refunds	0.00	(16,325.57)	0.00	(14,620.17)	0.00	0.00	(30,945.74)
184. Benefits to be Distributed	303,766.63	30,644.56	2,718,227.87	416,776.66	1,827.14	564.03	3,471,806.89
185. Applicable Labor Cost	1,534,236.23	1,534,236.23	1,534,236.23	1,534,236.23	1,534,236.23	1,534,236.23	
186. Factor	0.197992	0.019974	1.771714	0.271651	0.001191	0.000368	2.262890

Shiawassee

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.	3,208,601.80	135,026.31
189. Primary Maintenance	2,053,619.27	86,421.64
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,299,066.61	96,750.71
192. Local Maintenance	3,481,774.82	146,522.15
193. Other	40,890.07	1,720.76
194. TOTAL	$11,083,952.57	$466,441.57

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,704.00	799.61	0.00	0.00	456,937.96	$466,441.57
196. Applicable Operation Cost	11,083,952.57	11,083,952.57	11,083,952.57	11,083,952.57	11,083,952.57	
197. Factor	0.000785	0.000072	0.000000	0.000000	0.041225	$0.042082

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	
	Primary	**Local**	**Primary**	**Local**	**Primary**	**Local**
198. Constr/Cap. Imp.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
199. Preser - Struct. Imp.	443,268.37	558,395.49	2,900,662.93	1,821,077.13	3,343,931.30	2,379,472.62
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,991,880.50	2,838,203.22	148,081.37	806,215.84	2,139,961.87	3,644,419.06
202. Total	$2,435,148.87	$3,396,598.71	$3,048,744.30	$2,627,292.97	$5,483,893.17	$6,023,891.68

Shiawassee

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	$215,141.43	$0.00
204. Fringe Benefits	372,440.43	0.00
205. Equipment Rental	291,939.40	0.00
206. Materials	220,264.54	0.00
207. Handling Charges	0.00	0.00
208. Overhead	117,275.15	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	$1,217,060.95	$0.00
211. Beginning Balance	89,777.21	0.00
212. Sub-Total	1,306,838.16	0.00
213. Less Credits	(1,204,421.24)	0.00
214. Ending Balance	$102,416.92	$0.00

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)	1,008,931.95
218. Equipment Shop (977)	69,276.56
219. Equipment Engineers (978)	3,796.53
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	22,454.91
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,104,459.95

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,104,459.95	1,104,459.95
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,104,459.95	1,104,459.95
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,165,000.76)	(1,165,000.76)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(60,540.81)	$(60,540.81)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	4,036,004.04	4,036,004.04
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	153,763.00	153,763.00

Shiawassee

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			$9,915,515.57
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			823,923.91
234. Total Capital Outlay (from Page 13)			1,104,459.95
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,928,383.86
236 b. Adjusted MTF Returns			7,987,131.71
237. Preser - Struct Imp (from Page 6 Expenditures)	$3,343,931.30	$2,379,472.62	5,723,403.92
238. Routine Maintenance (from Page 6 Expenditures)	2,139,961.87	3,644,419.06	5,784,380.93
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,483,893.17	6,023,891.68	11,507,784.85
241. 90% of Adjusted MTF Returns			7,188,418.54

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	2012	2013	2014	2015	2016
Expenditures ($)	38,964.72	27,491.79	127,079.37	47,479.28	85,329.11

Fiscal Year	2017	2018	2019	2020	2021
Expenditures ($)	108,042.27	451,414.54	202,627.11	271,849.80	183,427.34

242. TOTAL $1,543,705.33

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

9,915,515.57 x .10 = 991,551.56

Shiawassee

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	$89,537.91
712-724	Fringe Benefits - Shop Employees	201,715.52
721	Drug Testing	303.96
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	8,686.09
733	Welding Supplies	7,233.18
734	Safety Supplies - Shop	10,048.39
736	Tire Shop Supplies	0.00
737	Shop Supplies	80,095.52
791	Equipment Material/Parts Inventory Adjustment	3,730.90
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	16,143.13
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	6,278.58
875	Insurance - Shop Buildings	9,814.05
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	65,567.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	45,905.46
931	Buildings Repairs and Maintenance	8,651.03
932	Yard and Storage Repairs and Maintenance	85,642.60
933	Shop Equipment Repairs and Maintenance	11,964.80
934	Office Equipment Repairs and Maintenance	37,592.31
941	Equipment Rental - Shop Pickup/Wrecker	32,963.97
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	2,354.25
968	Depreciation - Shop Building	82,158.42
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	1,684.67
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,539.19
	243. TOTAL	$810,610.93

Shiawassee

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	$263,803.83
709-714	Administrative Leave	520,857.65
724	Fringe Benefits	0.00
727	Postage	989.12
728	Office Supplies	8,354.52
730	Dues and Subscriptions	20,411.80
801	Contractual Services	7,800.00
803	Legal Services	5,729.50
804	Auditing and Accounting Services	9,415.00
807	Data Processing	11,875.99
810	Education	0.00
850-853	Communications	7,549.09
861	Travel and Mileage	4,422.22
862	Freight	0.00
873	Public Relations	9,015.00
874	Advertising	4,306.54
875	Insurance - Building and Contents	2,037.88
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	100.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	26,247.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,679.44
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	312.99
942	Building Rental	0.00
955-956	Miscellaneous	10.00
966-967	Overhead	0.00
968	Depreciation - Buildings	13,720.24
968	Depreciation - Engineering Equipment	2,245.43
968	Depreciation - Office Equipment and Furniture	20,262.23
	Other:	4,083.13
	244. TOTAL	$949,228.60

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(408.16)
629	Overhead - State Trunkline Maintenance	(117,275.15)
691	Purchase Discounts	(7,621.38)
	Other:	0.00
	Total Credits to Administrative Expense	$(125,304.69)
	245. Net Administrative Expense	$823,923.91

Shiawassee

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	

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	1.17	mi.	x	$928,431.34	0.00	mi.	$0.00
252. Resurfacing	74.65	mi.		2,347,168.08	26.28	mi.	1,067,040.86
253. Gravel Surfacing	0.00	mi.		0.00	32.70	mi.	780,070.08
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	0.00	ea.		0.00	0.00	ea.	0.00
MISCELLANEOUS							
258. Roadside Parks	0.00	ea.		0.00	0.00	ea.	0.00
259. Other	0.00	ea.		0.00	0.00	ea.	0.00
260. Subtotals				3,275,599.42			1,847,110.94
BRIDGES							
261. Replacement	0.00	ea.		0.00	0.00	ea.	0.00
262. Recondition or Repair	0.00	ea.		68,331.88	0.16	ea.	532,361.68
263. Replace with Culvert	0.00	ea.		0.00	0.00	ea.	0.00
264. Bridge Subtotals				68,331.88			532,361.68
265. TOTAL PRESERVATION - STRUCT IMP				$3,343,931.30			$2,379,472.62

*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

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
Antrim	50.04	0.00	152,471.88	23.22	0.00	64,365.84	2,116	44,139.76
Bennington	43.06	0.00	131,203.82	20.55	0.00	56,964.60	3,119	65,062.34
Burns	43.80	0.00	133,458.60	22.98	0.00	63,700.56	2,735	57,052.10
Caledonia	52.49	16.60	203,810.84	22.63	7.41	180,238.14	4,360	90,949.60
Fairfield	32.65	0.00	99,484.55	17.45	0.00	48,371.40	652	13,600.72
Hazelton	47.44	0.00	144,549.68	30.97	0.00	85,848.84	1,489	31,060.54
Middlebury	42.28	0.00	128,827.16	7.09	0.00	19,653.48	1,529	31,894.94
New Haven	57.45	0.00	175,050.15	24.45	0.00	67,775.40	1,218	25,407.48
Owosso	49.51	16.56	194,625.04	25.04	7.25	184,381.38	4,765	99,397.90
Perry	41.98	0.00	127,913.06	21.40	0.00	59,320.80	3,192	66,585.12
Rush	58.54	1.05	181,146.53	22.01	1.50	84,798.72	1,268	26,450.48
Sciota	29.64	0.00	90,313.08	18.29	0.00	50,699.88	1,688	35,211.68
Shiawassee	40.98	0.00	124,866.06	32.74	0.00	90,755.28	2,256	47,060.16
Venice	39.23	0.00	119,533.81	28.28	0.00	78,392.16	2,029	42,324.94
Vernon	62.00	0.00	188,914.00	28.41	0.00	78,752.52	3,535	73,740.10
Woodhull	37.13	1.96	118,315.39	23.11	72.00	1,205,836.92	3,687	76,910.82
266. Totals	728.22	36.17	$2,314,483.65	368.62	88.16	$2,419,855.92	39,638	$826,848.68

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		

Shiawassee

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 ($)	Township Contributions* ($)
Antrim	0.00	62,272.57	62,272.57	251,658.69
Bennington	0.00	314,204.76	314,204.76	107,281.27
Burns	0.00	205,037.11	205,037.11	193,763.04
Caledonia	0.00	552,582.88	552,582.88	17,381.44
Fairfield	0.00	992,535.37	992,535.37	62,076.94
Hazelton	0.00	146,131.85	146,131.85	107,879.40
Middlebury	0.00	140,845.02	140,845.02	110,779.51
New Haven	0.00	106,924.55	106,924.55	120,027.94
Owosso	0.00	235,293.13	235,293.13	207,398.31
Perry	0.00	169,896.06	169,896.06	157,695.39
Rush	0.00	257,845.78	257,845.78	215,220.04
Sciota	0.00	202,430.68	202,430.68	162,204.35
Shiawassee	0.00	180,816.27	180,816.27	68,351.40
Venice	0.00	955,574.87	955,574.87	237,608.15
Vernon	0.00	695,620.79	695,620.79	273,271.32
Woodhull	0.00	505,392.23	505,392.23	419,413.32
267. Totals	**$0.00**	**$5,723,403.92**	**$5,723,403.92**	**$2,712,010.51**

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

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

Year Ended - 2021

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

ASSET MANAGEMENT

Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.002.210202	94,499.52	07/16/2021	Asphalt
459.004.210204	382,920.76	07/16/2021	Asphalt
459.009.210209	5,719.26	07/16/2021	Asphalt
459.004.210304	95,708.60	07/20/2021	Asphalt
459.014.210214	2,537.84	07/14/2021	Asphalt
459.004.210504	58,049.04	07/12/2021	Asphalt
459.004.210404	14,044.72	07/12/2021	Asphalt
459.009.210709	59,584.33	07/12/2021	Asphalt
489.009.210309	93,328.55	07/16/2021	Asphalt
459.006.210206	110,367.42	07/13/2021	Asphalt
489.007.210807	43,160.48	06/10/2021	Asphalt
459.012.210212	994.99	07/16/2021	Asphalt
459.013.210213	95,043.14	07/16/2021	Asphalt
489.013.210613	85,773.13	07/16/2021	Asphalt
459.014.210714	90,436.40	07/15/2021	Asphalt
459.015.210215	54,499.32	07/15/2021	Asphalt
489.014.210314	134,192.56	07/14/2021	Asphalt
489.015.210315	84,344.47	07/15/2021	Asphalt
489.016.210416	160,769.52	07/20/2021	Asphalt
489.008.210208	106,147.81	05/27/2021	Asphalt
489.010.210210	157,026.03	07/20/2021	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.003.210203	70,502.60	07/20/2021	Asphalt
497.010.210310	18,861.27	07/20/2021	Asphalt
497.001.210201	56,949.40	07/20/2021	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.011.210211	207,269.29	06/16/2021	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.005.210205	66,385.58	08/06/2021	Asphalt

Work Type: Multiple Course HMA Overlay on Flexible Pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.016.210216	173,302.14	06/10/2021	Asphalt

Work Type: Pavement crack seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.003.210303	7,674.65	09/01/2021	Asphalt
497.003.210403	5,909.43	09/01/2021	Asphalt
497.003.210503	10,876.86	09/01/2021	Asphalt
467.008.210308	4,784.02	09/01/2021	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.007.201007	611.97	08/23/2021	Asphalt
459.005.211005	845,557.07	07/16/2021	Asphalt

Shiawassee

Year Ended - 2021

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount ($)
001.000	General Checking Account	2,090,637.12
002.000	General Savings Account	1,042,534.02
004.000	Petty Cash	100.00
009.000	FSA Account	3,164.22
009.002	HRA Account	0.00

Line: 2 Investments

Account	Description	Amount ($)
002.003	Security Deposit	100,000.00
003.000	Investments Account	1,507,506.88

Line: 9 Other (Identify)

Account	Description	Amount ($)
078.006	Due from Equip Maint.	14,060.00
084.000	Due from Other- Ins Refund	0.00
085.003	Due from OPEB Trust	45,075.39

Line: 18 Other (Identify)

Account	Description	Amount ($)
228.003	Due to State - FEMA Overpayment	0.00
228.038	Due to State - Federal Aid	5,419.50
313.000	Security Deposits	100,000.00

Line: 49 Specify - County

Account	Description	Amount ($)
451	Permits	34,387.77

Line: 49 Specify - Local

Account	Description	Amount ($)
451	Permits	1,270.18

Line: 49 Specify - Primary

Account	Description	Amount ($)
451	Permits- Primary	11,774.05

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
551	State TED Funds	90,575.35
570.000	FEMA - Emergency Relief - State	0.00

Year Ended - 2021

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

Line: 80 SC-Other - County

Account	Description	Amount ($)
626.001	Charges for Services - FOIA, NSF	0.00
642.000	Sale of Misc Mat- Tax Exempt	37,434.93

Line: 90 Other2 Other - County

Account	Description	Amount ($)
675	Other Contributions	0.00

Line: 90 Other2 Other - Primary

Account	Description	Amount ($)
676.000	Damage Reimbursement	0.00

Line: 126 Other - County

Account	Description	Amount ($)
519	Maint. For Other Units of Gov't	42,609.29

Line: 143 Other - Primary

Account	Description	Amount ($)
510	Equipment Expenses	10,561.01
510	Materials	412,614.35

Line: 156 All Other Charges - County

Account	Description	Amount ($)
510	Direct	10,561.01
511	Indirect	32,963.97
514	Distributive	19,132.19
515	Administrative	3,591.27

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
514	Dist Exp Other	0.00
519	Maint Other Units Gov	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
519	Maint Serv for Gov Units	225.36
A514	Distributive	102,657.19

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
513.703	Vehicle - Pers. Use	0.00
A513-723	Employee Physical Reimbursement	755.00
A513-724	Bonus Pay	0.00

Year Ended - 2021

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

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
A513-725	Other Fringe Benefits	(190.97)

Line: 193 Other - Cost of Operations

Account	Description	Amount ($)
519	Maint. For Govt Units	40,890.07

Line: 193 Other - Distributed Total

Account	Description	Amount ($)
519	Maint. for other units Gov	1,720.76

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
704.000	Maint. Operations	1,379.47
704.001	Meetings	36,590.66
705.000	Engineering Salary	242,504.89
707.005	Sign Shop/Stock Clerk	26,579.64
707.006	Weighmaster	5,840.00
708.002	Employee Training	27,771.45
721.000	Drug Testing/CDL Requirements	1,392.59
723.001	Pre-Empl. Physical/Background Chk	49.50
729.000	Engineer's Supplies	0.00
734.000	Safety Supplies	0.00
742.000	Signs	5,495.66
809.000	Technical Duties/Exp	1,040.00
810.001	Landfill/Cont Exp.	0.00
812.000	Fees/Assessments/Serv. Chrg	261.60
861.002	Other Travel Expenses	1,312.98
864.000	County Salt Storage	3,146.65
933.002	Engineering Equip Repair/Maint	435.00
941.000	Equp. Rental	19,132.19
956.000	Other Safety Awards/Training	0.00
957/968	Gravel Pits/Depr	5,362.00
959.000	MDOT - GWOA Adj	(1,598.00)
968.000	Depreciation	80,241.68

Line: 242 Expenditure10

Account	Description	Amount ($)
459	Primary Rd Reconstruction	62,876.50
460	Primary Road Bridge	0.00
467	Primary Road Projects	0.00
490	Local Road Bridge	120,550.84

Line: 243 707 Other

Account	Description	Amount ($)
935.00	Shop Small Tools	2,539.19

955.00	Equipment Expenses	0.00

Line: 244 244 Other

Account	Description	Amount ($)
704.001	Meetings	0.00
708.002	Employee Training	0.00
721.000	Drug Testing	0.00
723.001	Pre-Employment Physical	108.00
734.000	Safety Supplies	0.00
736.00	Printing Cost	0.00
812.00	Bank Fees	383.86
852.00	Commissioner Meeting	0.00
853.00	Commissioner Specialty Meeting	0.00
941.000	Equip Rental	3,591.27

County: Shiawassee FY End: 12/31/21

Report Submitted Successfully

Note: Use the online help [?] at the specified line to clear the following errors. If you are unable to clear an error, email MDOT-Outreach@michigan.gov and request an override. You can't submit the report with Active Errors

Active Errors

Line No	Screen Name	Error Description

Note: Use the online help [?] at the specified line to resolve the following warnings. If you are unable to resolve a warning, enter an Explanation. You can't submit the report with unexplained Warnings

Active Warnings

Line No	Screen Name	Warning Description	Explanation

Override Error(s):

Override Comment:

Submit Report | Print Errors/Warnings

WarningPlease, select row