

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

2/8/22

Date

Year Ended - 2021

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

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

1. Cash	\$29,485,769.86
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	5,195,501.77
b. State Trunkline Maintenance	677,636.58
c. State Transportation Department - Other	1,272,696.28
d. Due on County Road Agreement	1,689,166.90
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	638,304.83

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,392,246.98
5. Road Materials	783,830.97
6. Equipment Materials and Parts	685,651.99
7. Prepaid Insurance	52,685.90
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$42,873,492.06**

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$6,596,970.39
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,950,700.18
14. Advances	4,563,700.46
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	485,360.42

Fund Balances

19. Primary Road Fund	23,402,637.57
20. Local Road Fund	1,355,497.11
21. County Road Commission Fund	4,518,625.93
22. Total Fund Balances	29,276,760.61

23. TOTAL LIABILITIES AND FUND BALANCES**\$42,873,492.06**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,017,068.14
25. Land Improvements	\$1,323,291.39	
25 a.Less: Accumulated Depreciation	0.00	1,323,291.39
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	14,538,276.88	
27 a.Less: Accumulated Depreciation	(8,460,824.68)	6,077,452.20
28. Equipment - Road	37,009,238.11	
28 a.Less: Accumulated Depreciation	(26,479,805.13)	10,529,432.98
29. Equipment - Shop	697,556.06	
29 a.Less: Accumulated Depreciation	(592,978.84)	104,577.22
30. Equipment - Engineers	383,930.86	
30 a.Less: Accumulated Depreciation	(336,795.25)	47,135.61
31. Equipment - Yard and Storage	3,493,096.08	
31 a.Less: Accumulated Depreciation	(2,341,608.72)	1,151,487.36
32. Equipment and Furniture - Office	838,979.40	
32 a.Less: Accumulated Depreciation	(728,535.24)	110,444.16
33. Infrastructure	727,515,955.51	
33 a.Less: Accumulated Depreciation	(450,558,242.25)	276,957,713.26
34. Vehicles	72,464.41	
34 a.Less: Accumulated Depreciation	(67,677.74)	4,786.67
35. Construction Work in Progress		9,942,658.44
	36. Total Assets	\$310,266,047.43
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	33,308,334.17
	37 d.Infrastructure	276,957,713.26
	38. Total Equities	\$310,266,047.43
 <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		4,727,838.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$4,727,838.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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	497,408.53	497,408.53
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	5,258,344.05	0.00	0.00	5,258,344.05
51. C Funds - Federal	313,392.45	0.00	0.00	313,392.45
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	80,083.86	0.00	0.00	80,083.86
54. High Priority	50,532.03	0.00	0.00	50,532.03
55. Other	773,732.38	0.00	0.00	773,732.38
56. Total Federal Sources	6,476,084.77	0.00	0.00	6,476,084.77
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,198.40	1,801.60		10,000.00
58. Snow Removal	0.00	16,484.99		16,484.99
59. Urban Road	5,772,512.95	1,801,464.09		7,573,977.04
60. Allocation	39,133,493.48	8,599,574.34		47,733,067.82
61. Total MTF	44,914,204.83	10,419,325.02		55,333,529.85
<u>Other</u>				
62. Local Bridge	0.00	406,265.40		406,265.40
63. Other	1,242,858.47	0.00	0.00	1,242,858.47
64. Total Other	1,242,858.47	406,265.40	0.00	1,649,123.87
<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)	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	\$46,157,063.30	\$10,825,590.42	\$0.00	\$56,982,653.72

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	\$73,060.58	\$0.00	\$0.00	\$73,060.58
74. Township Contr.	0.00	5,726,076.18	0.00	5,726,076.18
75. Other	0.00	0.00	423,919.23	423,919.23
76. Total Contributions	73,060.58	5,726,076.18	423,919.23	6,223,055.99
Charges for Service				
77. Trunkline Maintenance	0.00		8,935,608.26	8,935,608.26
78. Trunkline Non-maintenance	0.00		2,392,520.14	2,392,520.14
79. Salvage Sales	0.00	0.00	88,751.28	88,751.28
80. Other	0.00	0.00	1,506,270.04	1,506,270.04
81. Total Charges	0.00	0.00	12,923,149.72	12,923,149.72
Interest and Rents				
82. Interest Earned	124,444.64	9,977.71	24,849.53	159,271.88
83. Property Rentals	0.00	0.00	178,306.99	178,306.99
84. Total Interest/Rents	124,444.64	9,977.71	203,156.52	337,578.87
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	6,067.50	6,067.50
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	914,074.54	914,074.54
89. Contributions from Private Sources	0.00	0.00	49,800.00	49,800.00
90. Other	0.00	0.00	793,147.00	793,147.00
91. Total Other	0.00	0.00	1,763,089.04	1,763,089.04
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	\$52,830,653.29	\$16,561,644.31	\$15,810,723.04	\$85,203,020.64

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	\$2,572,859.79	\$2,548,143.72		\$5,121,003.51
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	1,350,092.27	0.00		1,350,092.27
103. Total Construction/Cap. Imp.	3,922,952.06	2,548,143.72		6,471,095.78
Preservation - Structural Improvements				
104. Roads	13,420,815.38	6,920,207.36		20,341,022.74
105. Structures	1,276,743.40	245,103.35		1,521,846.75
106. Safety Projects	621,601.18	250,713.89		872,315.07
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.	15,319,159.96	7,416,024.60		22,735,184.56
Maintenance				
111. Roads	11,285,546.39	14,943,953.79		26,229,500.18
112. Structures	30,371.68	13,048.79		43,420.47
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,125,028.62	1,743,808.39		3,868,837.01
115. Traffic Control	1,826,427.57	560,925.17		2,387,352.74
116. Total Maintenance	15,267,374.26	17,261,736.14		32,529,110.40
117. Total Construction, Preservation And Maintenance	34,509,486.28	27,225,904.46		61,735,390.74
Other				
118. Trunkline Maintenance	0.00		9,666,997.98	9,666,997.98
119. Trunkline Non-maintenance	0.00		2,629,291.64	2,629,291.64
120. Administrative Expense	1,016,099.79	801,641.48		1,817,741.27
121. Equipment - Net	(572,642.18)	(719,050.45)	(543,817.30)	(1,835,509.93)
122. Capital Outlay - Net	2,940,112.17	3,698,850.80	2,845,269.86	9,484,232.83
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	1,180,252.23	1,180,252.23
127. Total Other	3,383,569.78	3,781,441.83	15,777,994.41	22,943,006.02
128. Total Expenditures	\$37,893,056.06	\$31,007,346.29	\$15,777,994.41	\$84,678,396.76

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	\$52,830,653.29	\$16,561,644.31	\$15,810,723.04	\$85,203,020.64
130. Total Expenditures	37,893,056.06	31,007,346.29	15,777,994.41	84,678,396.76
131. Excess of Revenues Over (Under) Expenditures	14,937,597.23	(14,445,701.98)	32,728.63	524,623.88
132. Optional Transfers				
132 a. Primary to Local (50%)	(14,000,000.00)	14,000,000.00		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	(14,000,000.00)	14,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	937,597.23	(445,701.98)	32,728.63	524,623.88
136. Beginning Fund	22,465,040.34	1,801,199.09	4,485,897.30	28,752,136.73
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	22,465,040.34	1,801,199.09	4,485,897.30	28,752,136.73
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$23,402,637.57	\$1,355,497.11	\$4,518,625.93	\$29,276,760.61

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,649,475.83	
142. Depreciation	<u>3,616,306.48</u>	
143. Other	<u>1,715,530.36</u>	
144. Total Direct		<u>6,981,312.67</u>

145. Indirect Equipment Expense		<u>3,243,503.90</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	212,224.33	
147. Operating Expenses	<u>1,205,417.27</u>	
148. Total Operating		<u>\$1,417,641.60</u>

149. TOTAL EQUIPMENT EXPENSE \$11,642,458.17

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	77,853.78	276,815.27		354,669.05
151. Preservation - Structural Improvement	346,840.67	73,394.72		420,235.39
152. Maintenance	3,780,160.48	4,929,706.43		8,709,866.91
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		3,027,726.98	3,027,726.98
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	965,469.77	965,469.77
157. Total Equipment Rental Credits	<u>4,204,854.93</u>	<u>5,279,916.42</u>	<u>3,993,196.75</u>	<u>13,477,968.10</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(1,835,509.93)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>4,204,854.93</u>	<u>5,279,916.42</u>	<u>3,993,196.75</u>	<u>13,477,968.10</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.20 %	39.17 %	29.63 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,632,212.75</u>	<u>4,560,865.97</u>	<u>3,449,379.45</u>	<u>11,642,458.17</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(572,642.18)</u>	<u>(719,050.45)</u>	<u>(543,817.30)</u>	<u>(1,835,509.93)</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.	\$171,243.40	\$98,930.53
164. Primary Preservation - Struct. Imp.	783,622.90	452,699.64
165. Primary Maintenance	2,576,637.68	1,488,526.04
166. Local Construction/Cap. Imp.	296,534.56	171,308.28
167. Local Preservation - Struct. Imp.	159,196.42	91,967.95
168. Local Maintenance	3,380,260.37	1,952,779.69
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	1,045,492.93	603,982.90
171. Equipment Expense - Indirect	974,543.58	562,994.84
172. Equipment Expense - Operating	134,514.51	77,709.82
173. Administration	2,691,456.27	1,554,857.01
174. State Trunkline Maintenance	2,220,555.94	
175. Sundry Account Rec.	339,451.13	
176. Capital Outlay	392,874.28	285,108.04
177. Other	0.00	0.00
178. Total Payroll	<u>\$15,166,383.97</u>	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	<u>\$15,166,383.97</u>	Total Distributive <u>\$7,340,864.74</u>

	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	\$2,527,531.67	\$181,915.83	\$3,044,086.21	\$3,335,708.22	\$109,421.04	\$0.00	\$9,198,662.97
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	2,527,531.67	181,915.83	3,044,086.21	3,335,708.22	109,421.04	0.00	9,198,662.97
185. Applicable Labor Cost	15,166,383.97	15,166,383.97	15,166,383.97	15,166,383.97	15,166,383.97	15,166,383.97	
186. Factor	0.166654	0.011995	0.200713	0.219941	0.007215	0.000000	0.606518

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.	\$3,922,952.06	\$28,163.24
188. Primary Preservation - Struct Imp.	15,319,159.96	182,836.60
189. Primary Maintenance	15,267,374.26	134,700.69
190. Local Construction/Cap. Imp.	2,548,143.72	99,973.06
191. Local Preservation - Struct. Imp.	7,416,024.60	37,474.36
192. Local Maintenance	17,261,736.14	1,274,614.71
193. Other	42,008,313.53	2,168,432.80
194. TOTAL	\$103,743,704.27	\$3,926,195.46

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	0.00	0.00	3,926,195.46	\$3,926,195.46
196. Applicable Operation Cost	103,743,704.27	103,743,704.27	103,743,704.27	103,743,704.27	103,743,704.27	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.037845	\$0.037845

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.	\$394,039.54	\$1,327,092.00	\$3,528,912.52	\$1,221,051.72	\$3,922,952.06	\$2,548,143.72
199. Preser - Struct. Imp.	4,706,974.27	1,619,914.70	10,612,185.69	5,796,109.90	15,319,159.96	7,416,024.60
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	13,109,326.83	15,790,593.42	2,158,047.43	1,471,142.72	15,267,374.26	17,261,736.14
202. Total	<u>\$18,210,340.64</u>	<u>\$18,737,600.12</u>	<u>\$16,299,145.64</u>	<u>\$8,488,304.34</u>	<u>\$34,509,486.28</u>	<u>\$27,225,904.46</u>

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	\$1,927,795.81	\$292,760.13
204. Fringe Benefits	1,399,001.92	212,456.58
205. Equipment Rental	2,533,555.47	494,171.51
206. Materials	1,548,227.59	88,630.35
207. Handling Charges	0.00	0.00
208. Overhead	857,969.33	233,362.33
209. Other	1,400,447.86	1,307,910.74
210. Total Charges for Current Year	\$9,666,997.98	\$2,629,291.64
211. Beginning Balance	531,893.78	874,259.57
212. Sub-Total	10,198,891.76	3,503,551.21
213. Less Credits	(9,521,255.18)	(2,230,854.93)
214. Ending Balance	\$677,636.58	\$1,272,696.28

Year Ended - 2021

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$231,320.57
216. Buildings (975)	8,300,201.14
217. Equipment Road (976, 981)	5,231,758.32
218. Equipment Shop (977)	52,878.22
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	84,434.63
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$13,900,592.88

	Primary	Local	County	Total
224. Total Capital Outlay:	4,309,183.79	5,421,231.22	4,170,177.87	13,900,592.88
225. Less: Equipment Retirements 689	(69,861.79)	(87,890.64)	(67,608.18)	(225,360.61)
226. Sub-total	4,239,322.00	5,333,340.58	4,102,569.69	13,675,232.27
227. Less: Depreciation and Depletion 968	(1,299,209.83)	(1,634,489.78)	(1,257,299.83)	(4,190,999.44)
228. Net Capital Outlay Expenditure	\$2,940,112.17	\$3,698,850.80	\$2,845,269.86	\$9,484,232.83

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	23,825,817.34	23,825,817.34
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	914,074.54	914,074.54

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>\$55,333,529.85</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,817,741.27</u>
234. Total Capital Outlay (from Page 13)			<u>13,900,592.88</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>15,718,334.15</u>
236 b. Adjusted MTF Returns			<u>39,615,195.70</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$15,319,159.96</u>	<u>\$7,416,024.60</u>	<u>22,735,184.56</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>15,267,374.26</u>	<u>17,261,736.14</u>	<u>32,529,110.40</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>30,586,534.22</u>	<u>24,677,760.74</u>	<u>55,264,294.96</u>
241. 90% of Adjusted MTF Returns			<u>35,653,676.13</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>2,534,073.96</u>	<u>1,198,809.34</u>	<u>533,568.79</u>	<u>1,886,169.07</u>	<u>756,583.65</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>1,718,527.45</u>	<u>1,676,108.40</u>	<u>2,370,248.49</u>	<u>3,015,427.21</u>	<u>1,350,092.27</u>
242. TOTAL					<u>\$17,039,608.63</u>

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

$$\underline{5,333,529.85} \times .10 = \underline{5,333,352.99}$$

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	\$974,543.58
712-724	Fringe Benefits - Shop Employees	562,994.84
721	Drug Testing	0.00
728	Office Supplies - Shop	17,133.70
731	Janitor Supplies - Shop	8,994.36
733	Welding Supplies	12,764.65
734	Safety Supplies - Shop	15,632.86
736	Tire Shop Supplies	9,964.98
737	Shop Supplies	148,734.90
791	Equipment Material/Parts Inventory Adjustment	57,671.21
801	Contractual Services - Shop	6,803.03
805	Health Services	0.00
806	Laundry Services	70,207.73
807	Data Processing - Shop	22,396.40
810	Education Expense - Shop	0.00
850-859	Communications - Shop	8,159.28
861	Travel and Mileage - Shop Employees	8,215.87
862	Freight Costs	9,940.32
875	Insurance - Shop Buildings	129,604.33
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	107,212.52
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	205,483.61
931	Buildings Repairs and Maintenance	173,919.30
932	Yard and Storage Repairs and Maintenance	68,415.77
933	Shop Equipment Repairs and Maintenance	43,312.71
934	Office Equipment Repairs and Maintenance	10.13
941	Equipment Rental - Shop Pickup/Wrecker	217,964.35
944-947	Underground Storage Tank Expense	6,770.48
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	332,386.12
968	Depreciation - Storage Building	21,912.71
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	1,500.00
707	Other:	854.16
	243. TOTAL	\$3,243,503.90

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	\$1,162,709.10
709-714	Administrative Leave	0.00
724	Fringe Benefits	671,698.20
727	Postage	13,900.51
728	Office Supplies	72,568.18
730	Dues and Subscriptions	44,662.46
801	Contractual Services	26,190.56
803	Legal Services	79,407.74
804	Auditing and Accounting Services	32,400.00
807	Data Processing	205,223.97
810	Education	0.00
850-853	Communications	15,655.72
861	Travel and Mileage	4,957.50
862	Freight	486.63
873	Public Relations	0.00
874	Advertising	8,851.68
875	Insurance - Building and Contents	66,355.55
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	108,557.79
882	Insurance - General Liability	133,272.37
920-923	Utilities	105,062.07
931	Building Repair/Maintenance	99,326.29
934	Office Equipment Repair/Maintenance	62,816.97
942	Building Rental	0.00
955-956	Miscellaneous	12,603.83
966-967	Overhead	0.00
968	Depreciation - Buildings	17,494.01
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	37,803.06
	Other:	6,716.44
	244. TOTAL	\$2,988,720.63
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(76,213.02)
629	Overhead - State Trunkline Maintenance	(1,089,374.75)
691	Purchase Discounts	(5,391.59)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,170,979.36)
	245. Net Administrative Expense	\$1,817,741.27

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.

Road Name

Location

Amount Spent (\$)

Project Type

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 \$1,350,092.27	0.00 mi.	\$0.00
248. Widening	4.00 mi.	2,572,859.79	0.00 mi.	2,548,143.72
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		<u>\$3,922,952.06</u>		<u>\$2,548,143.72</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	15.83 mi.	x 13,420,815.38	35.39 mi.	\$6,920,207.36
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	6.00 ea.	621,601.18	0.00 ea.	250,713.89
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		<u>14,042,416.56</u>		<u>7,170,921.25</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	2.00 ea.	1,019,630.49	0.00 ea.	173,091.47
263. Replace with Culvert	1.00 ea.	257,112.91	0.00 ea.	72,011.88
264. Bridge Subtotals		<u>1,276,743.40</u>		<u>245,103.35</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$15,319,159.96</u>		<u>\$7,416,024.60</u>

*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 (\$)
Ada	55.84	51.46	297,491.52	35.27	35.27	638,528.09	14,388	302,723.52
Algoma	59.61	39.83	278,788.66	36.64	31.52	584,431.37	12,055	253,637.20
Alpine	67.60	40.14	303,243.11	26.01	18.05	348,221.43	14,079	296,222.16
Bowne	37.52	2.92	118,595.28	31.65	0.00	85,265.10	3,289	69,200.56
Byron	105.97	85.44	533,187.10	41.60	32.48	612,587.19	26,927	566,544.08
Caledonia	43.83	38.08	227,570.08	40.12	37.96	693,046.86	15,811	332,663.44
Cannon	74.75	61.72	379,831.71	21.32	19.22	353,616.27	14,379	302,534.16
Cascade	78.83	78.83	435,851.08	40.92	40.92	740,815.65	19,667	413,793.68
Courtland	61.41	31.90	263,754.21	23.95	16.60	320,327.31	9,001	189,381.04
Gaines	66.46	62.68	357,750.30	48.97	46.80	853,113.17	28,812	606,204.48
Grand Rapids	51.33	51.33	283,803.58	22.67	22.67	410,417.68	18,905	397,761.20
Grattan	56.11	0.00	166,141.71	24.92	0.00	67,134.48	3,809	80,141.36
Lowell	48.55	11.69	173,776.47	34.51	7.46	207,928.54	6,276	132,047.04
Nelson	66.41	2.70	203,573.62	25.78	1.44	91,641.72	4,895	102,990.80
Oakfield	59.41	0.00	175,913.01	24.04	0.00	64,763.76	6,107	128,491.28
Plainfield	125.00	125.00	691,125.00	44.74	44.74	809,972.99	33,535	705,576.40
Solon	54.37	1.35	164,456.37	20.62	2.58	95,308.08	6,496	136,675.84
Sparta	34.62	10.48	129,422.46	36.00	12.33	286,989.30	9,395	197,670.80
Spencer	74.23	0.00	219,795.04	23.58	0.00	63,524.52	4,163	87,589.52
Tyrone	43.85	0.00	129,839.85	26.44	0.00	71,229.36	5,021	105,641.84
Vergennes	51.80	7.66	173,050.68	27.71	4.15	138,602.24	4,741	99,750.64
266. Totals	1,317.50	703.21	\$5,706,960.84	657.46	374.19	\$7,537,465.11	261,751	\$5,507,241.04

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* (\$)
Ada	0.00	301,729.22	301,729.22	271,944.22
Algoma	0.00	503,652.37	503,652.37	248,903.07
Alpine	0.00	1,417,111.31	1,417,111.31	368,106.35
Bowne	0.00	150,719.00	150,719.00	27,719.42
Byron	94,797.53	773,221.30	868,018.83	390,916.89
Caledonia	0.00	1,545,706.24	1,545,706.24	105,263.39
Cannon	0.00	769,206.25	769,206.25	430,417.88
Cascade	7,479.56	3,148,204.54	3,155,684.10	1,141,359.73
Courtland	0.00	0.00	0.00	437,528.17
Gaines	2,272,072.51	5,544,519.59	7,816,592.10	40,465.20
Grand Rapids	0.00	598,937.67	598,937.67	209,583.00
Grattan	0.00	25,089.34	25,089.34	2,000.00
Lowell	198,510.19	880,383.36	1,078,893.55	50,268.02
Nelson	0.00	821,128.83	821,128.83	252,636.77
Oakfield	0.00	25,030.97	25,030.97	345,231.80
Plainfield	0.00	1,219,524.41	1,219,524.41	561,527.74
Solon	0.00	41,495.10	41,495.10	583,657.02
Sparta	0.00	2,679,148.83	2,679,148.83	47,341.84
Spencer	0.00	941,245.98	941,245.98	211,205.67
Tyrone	0.00	537,797.06	537,797.06	0.00
Vergennes	0.00	20,039.18	20,039.18	0.00
267. Totals	\$2,572,859.79	\$21,943,890.55	\$24,516,750.34	\$5,726,076.18

*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: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 467-100-0104	5,080,208.00	09/30/2021	Asphalt
2021 467-100-0104C Comp	1.00	09/30/2021	Composite
2021 497-100-0104	2,813,199.00	09/29/2021	Asphalt
2021 497-100-0104MF	1.00	09/30/2021	Asphalt
2021 497-100-0104S	1.00	09/30/2021	Seal Coat
2021 497-M02050-0104	350,048.00	09/29/2021	Asphalt
2021 497-M02070-0104	170,885.00	09/30/2021	Seal Coat
2021 497-M03010-0104	75,761.00	09/30/2021	Asphalt
2021 497-M03040-0104S	75,761.00	09/30/2021	Seal Coat
2021 497-M03060-0104S	95,530.00	09/30/2021	Seal Coat
2021 497-M03090-0104	367,053.00	09/30/2021	Asphalt
2021 497-M03090-0104S	1.00	09/30/2021	Seal Coat
2021 497-M03130-0104	55,062.00	09/30/2021	Asphalt
2021 497-M03150-0104	98,784.00	09/30/2021	Asphalt

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 459-E01530	565,250.00	10/03/2020	Asphalt
2020 459-E01540	296,778.00	10/03/2020	Asphalt
2020 459-E01550	289,633.00	10/03/2020	Asphalt
2020 459-E01560	368,373.00	10/03/2020	Asphalt
2020 459-E01570	282,493.00	10/03/2020	Asphalt
2020 489-M01950	623,206.00	10/09/2020	Asphalt
2021 459-E01630	125,776.00	06/30/2021	Asphalt
2021 459-E01650	796,458.00	09/30/2021	Asphalt
2021 459-E01660	392,572.00	09/30/2021	Asphalt
2021 459-E01720	784,247.00	09/30/2021	Asphalt
2021 459-E01820	348,046.00	07/24/2021	Asphalt
2021 489-M02040-020	209,142.00	06/24/2021	Asphalt
2021 489-M03030-020	358,876.00	09/10/2021	Asphalt
2021 489-M03100-020	260,347.00	09/30/2021	Asphalt

Work Type: Crush and Shape with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2021

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

2021 467-100-0104CCR 1.00 09/30/2021 Asphalt

Work Type: Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 497-M03160-0108MCH	30,998.00	09/30/2021	Asphalt

Work Type: Mill & Overlay 1.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01990-040	96,649.00	10/12/2020	Asphalt

Work Type: Mill & Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01920-040	665,887.00	11/05/2020	Asphalt
2021 459-E01730	311,044.00	06/17/2021	Composite
2021 459-E01740	149,743.00	07/10/2021	Asphalt
2021 459-E01760	335,515.00	06/04/2021	Asphalt
2021 489-M03000-040	255,767.00	08/27/2021	Asphalt
2021 489-M03030-030	126,617.00	05/12/2021	Asphalt
2021 489-M03080-030	304,219.00	08/05/2021	Asphalt
2021 489-M03100-040	34,697.00	09/30/2021	Asphalt
2021 489-M03120-040	823,824.00	09/30/2021	Asphalt
2021 Plainfield Twp Water Project	0.00	09/30/2021	Asphalt

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020 489-M01780-030	586,451.00	10/21/2020	Asphalt
2020 489-M01820	485,550.00	10/21/2020	Asphalt
2020 489-M01860-030	350,132.00	10/09/2020	Asphalt
2020 489-M01930-030	10,626,636.00	10/09/2020	Asphalt
2020 489-M01990-030	134,941.00	10/08/2020	Asphalt
2021 459-E01670	763,257.00	09/30/2021	Asphalt
2021 459-E01830	1,119,100.00	09/30/2021	Asphalt
2021 489-M02020-030	552,324.00	09/30/2021	Asphalt
2021 489-M02040-030	111,151.00	09/30/2021	Asphalt

Year Ended - 2021

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

2021 489-M02080-030	1,087,037.00	09/30/2021	Asphalt
2021 489-M03000-030	94,641.00	08/27/2021	Asphalt
2021 489-M03070-030	574,044.00	08/03/2021	Asphalt
2021 489-M03100-030	96,132.00	09/30/2021	Asphalt
2021 489-M03110-030	616,822.00	09/07/2021	Asphalt
2021 489-M03140-030	2,747.00	09/30/2021	Asphalt
2021 489-M03200-030	664,547.00	09/27/2021	Asphalt
2021 489-M03210-030	0.00	09/25/2021	Asphalt

Work Type: Mill and Fill with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 467-100-0104CMF	1.00	09/30/2021	Asphalt
2021 467-100-0104CMF Comp	1.00	09/30/2021	Composite

Work Type: Mill and Fill with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 497-M03160-0108MMF	1.00	09/30/2021	Asphalt

Work Type: Overlay - Ultra Thin .75" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 489-M03110-070	616,822.00	09/30/2021	Asphalt

Work Type: Reconstruct with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 497-100-0104RE	1.00	09/30/2021	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 459-E00240	485,799.00	07/07/2021	Asphalt
2021 459-E01050	2,874,307.00	06/17/2021	Asphalt
2021 459-E01280	2,018,926.00	09/30/2021	Asphalt

Year Ended - 2021

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

2021 459-E01490	1,798,425.00	09/30/2021	Asphalt
2021 489-M01420-0109	250,733.00	09/01/2021	Asphalt
2021 489-M01580-0109	468,304.00	09/28/2021	Asphalt
2021 489-M03020-0109	153,179.00	07/17/2021	Asphalt

Work Type: Ultra with Interlayer

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2021 489-M03120-070	132,166.00	09/29/2021	Asphalt