

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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

1. Cash	\$26,560,896.75
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	10,113,358.51
b. State Trunkline Maintenance	482,472.91
c. State Transportation Department - Other	1,236,239.20
d. Due on County Road Agreement	1,428,135.08
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	851,162.10

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,311,002.77
5. Road Materials	865,794.48
6. Equipment Materials and Parts	771,166.12
7. Prepaid Insurance	503,888.26
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$45,124,116.18**

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$4,400,702.81
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,756,923.47
14. Advances	4,823,409.24
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	2,149,774.00

Fund Balances

19. Primary Road Fund	30,117,380.07
20. Local Road Fund	1,761,989.36
21. County Road Commission Fund	113,937.23
22. Total Fund Balances	31,993,306.66

23. TOTAL LIABILITIES AND FUND BALANCES**\$45,124,116.18**

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$4,017,068.14
25. Land Improvements	\$5,222,627.24	
25 a.Less: Accumulated Depreciation	0.00	5,222,627.24
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	14,987,624.99	
27 a.Less: Accumulated Depreciation	(8,832,015.35)	6,155,609.64
28. Equipment - Road	38,610,504.36	
28 a.Less: Accumulated Depreciation	(28,707,581.17)	9,902,923.19
29. Equipment - Shop	931,433.54	
29 a.Less: Accumulated Depreciation	(631,343.67)	300,089.87
30. Equipment - Engineers	403,893.94	
30 a.Less: Accumulated Depreciation	(370,424.88)	33,469.06
31. Equipment - Yard and Storage	11,121,586.46	
31 a.Less: Accumulated Depreciation	(2,613,978.52)	8,507,607.94
32. Equipment and Furniture - Office	667,468.98	
32 a.Less: Accumulated Depreciation	(597,188.79)	70,280.19
33. Infrastructure	752,993,878.93	
33 a.Less: Accumulated Depreciation	(473,811,594.68)	279,182,284.25
34. Vehicles	72,464.41	
34 a.Less: Accumulated Depreciation	(67,677.74)	4,786.67
35. Construction Work in Progress		22,818,315.23
	36. Total Assets	\$336,215,061.42
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	57,032,777.17
	37 d.Infrastructure	279,182,284.25
	38. Total Equities	\$336,215,061.42
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		20,328,857.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		5,111,236.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$25,440,093.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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	595,177.51	595,177.51
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	4,451,060.92	0.00	0.00	4,451,060.92
51. C Funds - Federal	6.92	0.00	0.00	6.92
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	337,434.71	0.00	0.00	337,434.71
54. High Priority	15,229.51	0.00	0.00	15,229.51
55. Other	1,195,848.29	0.00	0.00	1,195,848.29
56. Total Federal Sources	5,999,580.35	0.00	0.00	5,999,580.35
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,142.53	1,857.47		10,000.00
58. Snow Removal	0.00	27,322.87		27,322.87
59. Urban Road	5,991,123.32	1,877,968.69		7,869,092.01
60. Allocation	41,204,938.25	9,399,645.88		50,604,584.13
61. Total MTF	47,204,204.10	11,306,794.91		58,510,999.01
<u>Other</u>				
62. Local Bridge	0.00	608,558.42		608,558.42
63. Other	665,114.89	0.00	0.00	665,114.89
64. Total Other	665,114.89	608,558.42	0.00	1,273,673.31
<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	\$47,869,318.99	\$11,915,353.33	\$0.00	\$59,784,672.32

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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	\$3,335.91	\$0.00	\$0.00	\$3,335.91
74. Township Contr.	0.00	5,801,988.22	0.00	5,801,988.22
75. Other	0.00	0.00	367,509.45	367,509.45
76. Total Contributions	3,335.91	5,801,988.22	367,509.45	6,172,833.58
Charges for Service				
77. Trunkline Maintenance	0.00		8,764,549.13	8,764,549.13
78. Trunkline Non-maintenance	0.00		3,436,570.20	3,436,570.20
79. Salvage Sales	0.00	0.00	98,914.36	98,914.36
80. Other	0.00	0.00	1,402,605.38	1,402,605.38
81. Total Charges	0.00	0.00	13,702,639.07	13,702,639.07
Interest and Rents				
82. Interest Earned	203,729.90	11,068.09	40,831.75	255,629.74
83. Property Rentals	0.00	0.00	81,512.20	81,512.20
84. Total Interest/Rents	203,729.90	11,068.09	122,343.95	337,141.94
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	84,526.00	84,526.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	594,951.77	594,951.77
89. Contributions from Private Sources	0.00	0.00	76,439.00	76,439.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	755,916.77	755,916.77
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	21,998,217.55	21,998,217.55
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	21,998,217.55	21,998,217.55
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$54,075,965.15	\$17,728,409.64	\$37,541,804.30	\$109,346,179.09

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$619,736.84	\$2,454.61		\$622,191.45
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	242,306.69	0.00		242,306.69
103. Total Construction/Cap. Imp.	<u>862,043.53</u>	<u>2,454.61</u>		<u>864,498.14</u>
Preservation - Structural Improvements				
104. Roads	13,914,187.96	8,386,305.71		22,300,493.67
105. Structures	1,630,698.57	166,035.61		1,796,734.18
106. Safety Projects	514,858.85	1,338.58		516,197.43
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.	<u>16,059,745.38</u>	<u>8,553,679.90</u>		<u>24,613,425.28</u>
Maintenance				
111. Roads	9,714,036.69	18,954,965.01		28,669,001.70
112. Structures	164,177.31	21,306.30		185,483.61
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,274,295.98	1,660,427.60		3,934,723.58
115. Traffic Control	2,132,120.92	682,470.45		2,814,591.37
116. Total Maintenance	<u>14,284,630.90</u>	<u>21,319,169.36</u>		<u>35,603,800.26</u>
117. Total Construction, Preservation And Maintenance	<u>31,206,419.81</u>	<u>29,875,303.87</u>		<u>61,081,723.68</u>
Other				
118. Trunkline Maintenance	0.00		9,762,850.16	9,762,850.16
119. Trunkline Non-maintenance	0.00		3,830,314.35	3,830,314.35
120. Administrative Expense	990,093.76	947,861.11		1,937,954.87
121. Equipment - Net	559,123.09	857,275.47	600,910.67	2,017,309.23
122. Capital Outlay - Net	35,724.20	53,586.30	23,636,427.01	23,725,737.51
123. Debt Principal Payment	0.00	0.00	2,568,056.06	2,568,056.06
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	1,705,687.18	1,705,687.18
127. Total Other	<u>1,584,941.05</u>	<u>1,858,722.88</u>	<u>42,104,245.43</u>	<u>45,547,909.36</u>
128. Total Expenditures	<u>\$32,791,360.86</u>	<u>\$31,734,026.75</u>	<u>\$42,104,245.43</u>	<u>\$106,629,633.04</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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	\$54,075,965.15	\$17,728,409.64	\$37,541,804.30	\$109,346,179.09
130. Total Expenditures	32,791,360.86	31,734,026.75	42,104,245.43	106,629,633.04
131. Excess of Revenues Over (Under) Expenditures	21,284,604.29	(14,005,617.11)	(4,562,441.13)	2,716,546.05
132. Optional Transfers				
132 a. Primary to Local (50%)	(14,500,000.00)	14,500,000.00		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	(14,500,000.00)	14,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,784,604.29	494,382.89	(4,562,441.13)	2,716,546.05
136. Beginning Fund	23,332,775.78	1,267,606.47	4,676,378.36	29,276,760.61
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	23,332,775.78	1,267,606.47	4,676,378.36	29,276,760.61
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$30,117,380.07	\$1,761,989.36	\$113,937.23	\$31,993,306.66

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,796,933.11	
142. Depreciation	<u>3,668,335.72</u>	
143. Other	<u>1,815,990.17</u>	
144. Total Direct		<u>7,281,259.00</u>

145. Indirect Equipment Expense		<u>3,505,357.89</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	222,858.34	
147. Operating Expenses	<u>1,937,569.28</u>	
148. Total Operating		<u>\$2,160,427.62</u>

149. TOTAL EQUIPMENT EXPENSE		<u>\$12,947,044.51</u>
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	9,554.54	264.59		9,819.13
151. Preservation - Structural Improvement	<u>271,762.45</u>	<u>32,447.53</u>		<u>304,209.98</u>
152. Maintenance	<u>2,747,999.15</u>	<u>4,611,986.80</u>		<u>7,359,985.95</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>2,382,063.24</u>	<u>2,382,063.24</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>873,656.98</u>	<u>873,656.98</u>
157. Total Equipment Rental Credits	<u>3,029,316.14</u>	<u>4,644,698.92</u>	<u>3,255,720.22</u>	<u>10,929,735.28</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>2,017,309.23</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>3,029,316.14</u>	<u>4,644,698.92</u>	<u>3,255,720.22</u>	<u>10,929,735.28</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.72 %	42.50 %	29.79 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,588,439.23</u>	<u>5,501,974.39</u>	<u>3,856,630.89</u>	<u>12,947,044.51</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>559,123.09</u>	<u>857,275.47</u>	<u>600,910.67</u>	<u>2,017,309.23</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$46,638.83	\$30,915.54
164. Primary Preservation - Struct. Imp.	770,448.00	510,702.95
165. Primary Maintenance	2,581,108.20	1,710,926.28
166. Local Construction/Cap. Imp.	1,015.60	673.21
167. Local Preservation - Struct. Imp.	121,423.03	80,487.04
168. Local Maintenance	3,939,582.65	2,611,411.52
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	1,080,624.69	716,308.42
171. Equipment Expense - Indirect	986,908.45	654,187.11
172. Equipment Expense - Operating	134,020.94	88,837.40
173. Administration	2,905,526.38	1,925,971.80
174. State Trunkline Maintenance	2,447,421.54	
175. Sundry Account Rec.	350,906.49	
176. Capital Outlay	312,619.99	189,197.58
177. Other	2,716,355.32	1,693,538.57
178. Total Payroll	\$18,394,600.11	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$18,394,600.11	Total Distributive \$10,213,157.42

	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	\$2,791,776.08	\$267,932.25	\$3,259,698.02	\$3,779,551.83	\$114,199.24	\$0.00	\$10,213,157.42
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	2,791,776.08	267,932.25	3,259,698.02	3,779,551.83	114,199.24	0.00	10,213,157.42
185. Applicable Labor Cost	15,678,244.79	15,678,244.79	15,678,244.79	15,678,244.79	15,678,244.79	15,678,244.79	
186. Factor	0.178067	0.017089	0.207912	0.241070	0.007284	0.000000	0.651422

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$862,043.53	\$7,629.06
188. Primary Preservation - Struct Imp.	16,059,745.38	156,065.83
189. Primary Maintenance	14,284,630.90	871,156.96
190. Local Construction/Cap. Imp.	2,454.61	188.31
191. Local Preservation - Struct. Imp.	8,553,679.90	121,713.28
192. Local Maintenance	21,319,169.36	1,263,912.09
193. Other	62,489,961.10	1,512,341.66
194. TOTAL	\$123,571,684.78	\$3,933,007.19

	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	3,933,007.19	\$3,933,007.19
196. Applicable Operation Cost	123,571,684.78	123,571,684.78	123,571,684.78	123,571,684.78	123,571,684.78	
197. Factor	0.000000	0.000000	0.000000	0.000000	0.031828	\$0.031828

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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.	\$95,706.62	\$2,454.61	\$766,336.91	\$0.00	\$862,043.53	\$2,454.61
199. Preser - Struct. Imp.	1,996,648.86	311,348.97	14,063,096.52	8,242,330.93	16,059,745.38	8,553,679.90
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	11,528,349.82	18,773,199.25	2,756,281.08	2,545,970.11	14,284,630.90	21,319,169.36
202. Total	<u>\$13,620,705.30</u>	<u>\$19,087,002.83</u>	<u>\$17,585,714.51</u>	<u>\$10,788,301.04</u>	<u>\$31,206,419.81</u>	<u>\$29,875,303.87</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$2,198,227.26	\$249,194.28
204. Fringe Benefits	1,330,358.79	150,811.65
205. Equipment Rental	2,115,980.17	266,083.07
206. Materials	1,788,783.58	177,540.73
207. Handling Charges	0.00	0.00
208. Overhead	998,301.03	391,679.68
209. Other	1,331,199.33	2,595,004.94
210. Total Charges for Current Year	\$9,762,850.16	\$3,830,314.35
211. Beginning Balance	677,636.58	1,272,696.28
212. Sub-Total	10,440,486.74	5,103,010.63
213. Less Credits	(9,958,013.83)	(3,866,771.43)
214. Ending Balance	\$482,472.91	\$1,236,239.20

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$3,751,978.30
216. Buildings (975)	13,679,742.90
217. Equipment Road (976, 981)	2,905,718.22
218. Equipment Shop (977)	233,877.48
219. Equipment Engineers (978)	19,963.08
220. Equipment - Yard and Storage (979)	7,628,490.38
221. Equipment Office (980)	9,983.12
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$28,229,753.48

	Primary	Local	County	Total
224. Total Capital Outlay:	1,233,893.33	1,850,839.99	25,145,020.16	28,229,753.48
225. Less: Equipment Retirements 689	0.00	0.00	(69,795.23)	(69,795.23)
226. Sub-total	1,233,893.33	1,850,839.99	25,075,224.93	28,159,958.25
227. Less: Depreciation and Depletion 968	(1,198,169.13)	(1,797,253.69)	(1,438,797.92)	(4,434,220.74)
228. Net Capital Outlay Expenditure	\$35,724.20	\$53,586.30	\$23,636,427.01	\$23,725,737.51

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	33,308,516.17	33,308,516.17
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	594,951.77	594,951.77

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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>\$58,510,999.01</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,937,954.87</u>
234. Total Capital Outlay (from Page 13)			<u>28,229,753.48</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>2,568,056.06</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>32,735,764.41</u>
236 b. Adjusted MTF Returns			<u>25,775,234.60</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$16,059,745.38</u>	<u>\$8,553,679.90</u>	<u>24,613,425.28</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>14,284,630.90</u>	<u>21,319,169.36</u>	<u>35,603,800.26</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>30,344,376.28</u>	<u>29,872,849.26</u>	<u>60,217,225.54</u>
241. 90% of Adjusted MTF Returns			<u>23,197,711.14</u>

Year Ended - 2022

Start: 10/01/2021 **End:** 09/30/2022

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

Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>1,198,809.34</u>	<u>533,568.79</u>	<u>1,886,169.07</u>	<u>756,583.65</u>	<u>1,718,527.45</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>1,676,108.40</u>	<u>2,370,248.49</u>	<u>3,015,427.21</u>	<u>1,350,092.27</u>	<u>242,306.69</u>
242. TOTAL					<u>\$14,747,841.36</u>

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

$$\underline{8,510,999.01} \times .10 = \underline{5,851,099.90}$$

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$986,908.45
712-724	Fringe Benefits - Shop Employees	654,187.11
721	Drug Testing	36.00
728	Office Supplies - Shop	23,821.52
731	Janitor Supplies - Shop	13,666.91
733	Welding Supplies	14,808.41
734	Safety Supplies - Shop	16,403.80
736	Tire Shop Supplies	7,783.84
737	Shop Supplies	150,670.60
791	Equipment Material/Parts Inventory Adjustment	131,844.12
801	Contractual Services - Shop	8,529.61
805	Health Services	0.00
806	Laundry Services	67,638.74
807	Data Processing - Shop	26,665.18
810	Education Expense - Shop	0.00
850-859	Communications - Shop	16,655.60
861	Travel and Mileage - Shop Employees	6,515.01
862	Freight Costs	11,354.05
875	Insurance - Shop Buildings	158,605.32
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	104,626.06
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	228,645.78
931	Buildings Repairs and Maintenance	196,732.04
932	Yard and Storage Repairs and Maintenance	44,975.55
933	Shop Equipment Repairs and Maintenance	32,598.23
934	Office Equipment Repairs and Maintenance	174.39
941	Equipment Rental - Shop Pickup/Wrecker	192,578.69
944-947	Underground Storage Tank Expense	7,232.74
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	354,321.37
968	Depreciation - Storage Building	1,500.00
968	Depreciation - Shop Equipment	37,494.83
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,383.94
	243. TOTAL	\$3,505,357.89

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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	\$1,230,812.94
709-714	Administrative Leave	0.00
724	Fringe Benefits	815,862.87
727	Postage	15,608.16
728	Office Supplies	68,556.75
730	Dues and Subscriptions	43,412.00
801	Contractual Services	11,808.00
803	Legal Services	98,467.64
804	Auditing and Accounting Services	40,520.00
807	Data Processing	218,915.03
810	Education	0.00
850-853	Communications	12,951.14
861	Travel and Mileage	42,084.12
862	Freight	576.76
873	Public Relations	0.00
874	Advertising	11,358.35
875	Insurance - Building and Contents	69,362.77
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	106,592.48
882	Insurance - General Liability	296,996.69
920-923	Utilities	137,673.51
931	Building Repair/Maintenance	49,160.56
934	Office Equipment Repair/Maintenance	65,388.49
942	Building Rental	0.00
955-956	Miscellaneous	21,224.43
966-967	Overhead	0.00
968	Depreciation - Buildings	17,051.30
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	51,018.09
	Other:	0.00
	244. TOTAL	\$3,425,402.08
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(89,794.94)
629	Overhead - State Trunkline Maintenance	(1,392,041.18)
691	Purchase Discounts	(5,611.09)
	Other:	0.00
	Total Credits to Administrative Expense	\$(1,487,447.21)
	245. Net Administrative Expense	\$1,937,954.87

Year Ended - 2022

Start: 10/01/2021 **End:** 09/30/2022

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 - 2022

Start: 10/01/2021 End: 09/30/2022

**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 \$242,306.69	0.00 mi.	\$0.00
248. Widening	0.00 mi.	619,736.84	0.00 mi.	2,454.61
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$862,043.53		\$2,454.61

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	20.35 mi.	x 13,914,187.96	33.47 mi.	\$8,386,305.71
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	4.00 ea.	514,858.85	0.00 ea.	1,338.58
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		14,429,046.81		8,387,644.29
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	2.00 ea.	1,630,698.57	2.00 ea.	165,744.15
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	291.46
264. Bridge Subtotals		1,630,698.57		166,035.61
265. TOTAL PRESERVATION - STRUCT IMP		\$16,059,745.38		\$8,553,679.90

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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	308,904.74	35.27	35.27	662,582.23	14,388	302,867.40
Algoma	59.61	39.83	289,507.32	36.64	31.52	606,450.25	12,055	253,757.75
Alpine	67.60	40.14	314,910.69	26.01	18.05	361,343.45	14,079	296,362.95
Bowne	37.52	2.92	123,193.32	31.65	0.00	88,493.40	3,289	69,233.45
Byron	106.62	86.09	557,392.97	41.60	32.48	635,668.79	26,927	566,813.35
Caledonia	43.81	38.06	236,189.47	40.12	37.96	719,155.90	14,189	298,678.45
Cannon	74.91	61.88	395,333.37	21.32	19.22	366,938.51	14,379	302,677.95
Cascade	78.90	78.90	452,964.91	40.92	40.92	768,723.09	19,667	413,990.35
Courtland	61.91	32.40	276,781.16	23.95	16.60	332,398.21	9,005	189,555.25
Gaines	66.73	62.95	373,023.24	48.97	46.80	885,252.11	28,812	606,492.60
Grand Rapids	51.33	51.33	294,685.54	22.67	22.67	425,878.62	18,905	397,950.25
Grattan	56.12	0.00	172,625.12	24.92	0.00	69,676.32	3,809	80,179.45
Lowell	48.55	11.69	180,493.65	34.51	7.46	215,775.36	6,276	132,109.80
Nelson	66.41	2.70	211,472.67	25.78	1.44	95,106.48	4,373	92,051.65
Oakfield	59.49	0.00	182,991.25	24.04	0.00	67,215.84	6,107	128,552.35
Plainfield	125.61	125.61	721,127.01	44.74	44.74	840,485.67	33,535	705,911.75
Solon	54.37	1.35	170,839.87	20.62	2.58	98,907.72	6,496	136,740.80
Sparta	34.62	10.48	134,420.32	36.00	12.33	297,812.70	5,151	108,428.55
Spencer	74.23	0.00	228,331.49	23.58	0.00	65,929.68	4,163	87,631.15
Tyrone	43.85	0.00	134,882.60	26.44	0.00	73,926.24	3,608	75,948.40
Vergennes	51.80	7.66	179,750.70	27.71	4.15	143,835.66	4,741	99,798.05
266. Totals	1,319.83	705.45	\$5,939,821.41	657.46	374.19	\$7,821,556.23	253,954	\$5,345,731.70

Local Road Rate Per Mile	3076	Primary Road Rate Per Mile	2796
Local Urban Road Rate Per Mile	2665	Primary Urban Road Rate Per Mile	15990
Population Rate Per Capita	21.05		

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Ada	0.00	1,553,909.43	1,553,909.43	536,988.07
Algoma	0.00	2,802,614.88	2,802,614.88	291,155.75
Alpine	0.00	173,277.23	173,277.23	482,221.07
Bowne	0.00	314,431.81	314,431.81	57,045.10
Byron	10,632.23	785,310.39	795,942.62	432,827.45
Caledonia	0.00	745,470.46	745,470.46	210,000.01
Cannon	0.00	959,285.76	959,285.76	666,302.47
Cascade	0.00	1,311,603.09	1,311,603.09	397,924.72
Courtland	30,730.95	357,868.26	388,599.21	312,988.81
Gaines	574,367.71	5,662,047.88	6,236,415.59	380,966.22
Grand Rapids	0.00	1,005,072.54	1,005,072.54	522,584.23
Grattan				
Lowell	4,005.95	713,559.16	717,565.11	359,615.53
Nelson	0.00	980,465.51	980,465.51	0.00
Oakfield	0.00	42,905.99	42,905.99	22,164.04
Plainfield	0.00	2,809,785.15	2,809,785.15	871,955.08
Solon	0.00	33,917.91	33,917.91	19,985.43
Sparta	0.00	79,521.26	79,521.26	62,000.00
Spencer	0.00	997,855.31	997,855.31	126,866.26
Tyrone	0.00	1,256,460.19	1,256,460.19	0.00
Vergennes	0.00	0.00	0.00	48,397.98
267. Totals	\$619,736.84	\$22,585,362.21	\$23,205,099.05	\$5,801,988.22

*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 - 2022

Start: 10/01/2021 End: 09/30/2022

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
2022 467-100-0104	3,032,190.00	08/31/2022	Asphalt
2022 497-100-0104A	4,443,391.00	08/30/2022	Asphalt
2022 497-100-0104S	1.00	08/30/2022	Seal Coat
2022 497-M03190-0104	545,208.00	08/30/2022	Seal Coat
2022 497-M03310-0104S	1.00	08/30/2022	Seal Coat
2022 497-M03330-0104A	572,784.00	08/30/2022	Asphalt
2022 497-M03330-0104S	1.00	08/30/2022	Seal Coat
2022 497-M03340-0104	101,429.00	08/30/2022	Asphalt
2022 497-M03400-0104	117,513.00	08/30/2022	Seal Coat
2022 497-M03410-0104A	334,149.00	08/30/2022	Asphalt
2022 497-M03410-0104S	1.00	08/30/2022	Seal Coat
2022 497-M03470-0104	178,783.00	08/30/2022	Seal Coat
2022 497-M03480-0104	267,845.00	08/30/2022	Seal Coat
2022 497-M03500-0104A	99,784.00	08/30/2022	Asphalt
2022 497-M03500-0104S	1.00	08/30/2022	Seal Coat
2022 497-M03530-0104	97,533.00	08/30/2022	Seal Coat
2022 497-M03540-0104	91,139.00	08/30/2022	Seal Coat

Work Type: Crush & Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 459-E01870	1,178,540.00	09/05/2022	Asphalt
2022 489-M03260-020	357,868.00	09/30/2022	Asphalt
2022 489-M03370-020	583,725.00	07/28/2022	Asphalt
2022 489-M03380-020	367,224.00	06/02/2022	Asphalt
2022 489-M03510-020	160,437.00	08/26/2022	Asphalt

Work Type: Crush & Shape - 3.5" New HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 459-E02010	397,414.00	09/01/2022	Asphalt
2022 459-E02030	348,927.00	08/01/2022	Asphalt
2022 459-E02050	314,432.00	08/10/2022	Asphalt
2022 459-E02070	714,980.00	08/10/2022	Asphalt

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

Work Type: Crush and Shape with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 467-100-0104CR	1.00	08/31/2022	Asphalt
2022 497-100-0104CR	1.00	08/30/2022	Asphalt

Work Type: Crush and Shape with Micro

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 467-100-0108	96,311.00	08/30/2022	Asphalt

Work Type: Crush and Shape with Reclamite

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 467-100-0109CR	1,965,468.00	09/30/2022	Asphalt

Work Type: Microsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 497-100-0108A	269,302.00	08/30/2022	Asphalt
2022 497-100-0108S	1.00	08/30/2022	Seal Coat

Work Type: Mill & Overlay 1.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 489-M03250-040	53,969.00	06/20/2022	Asphalt

Work Type: Mill & Overlay 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 489-M03230-030 2inch	810,784.00	06/10/2022	Asphalt
2022 489-M03270-040	627,322.00	09/30/2022	Asphalt
2022 489-M03370-040	1.00	09/30/2022	Asphalt
2022 489-M03380-040	1.00	06/24/2022	Asphalt

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

2022 489-M03390-040	705,550.00	07/21/2022	Asphalt
2022 489-M03450-040	1.00	09/30/2022	Asphalt

Work Type: Mill & Overlay- 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 459-E01770	739,173.00	09/05/2022	Asphalt
2022 459-E01830	1,119,392.00	09/08/2022	Asphalt
2022 459-E01880	2,584,064.00	09/30/2022	Asphalt
2022 459-E01960	556,969.00	09/30/2022	Asphalt
2022 459-E01990	764,267.00	08/05/2022	Asphalt
2022 459-E02000	345,813.00	08/15/2022	Asphalt
2022 459-E02040	386,992.00	08/10/2022	Asphalt
2022 489-M03220	54,649.00	06/14/2022	Asphalt
2022 489-M03230-030 3.5inch	1.00	06/16/2022	Asphalt
2022 489-M03360-030	583,725.00	09/30/2022	Asphalt
2022 489-M03370-030	1.00	09/30/2022	Asphalt
2022 489-M03440-030	722,071.00	07/08/2022	Asphalt
2022 489-M03450-030	893,339.00	08/04/2022	Asphalt
2022 489-M03600-030	1.00	09/30/2022	Asphalt

Work Type: Mill and Fill with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 467-100-0104MF	1.00	08/31/2022	Asphalt
2022 497-M03310-0104MF	104,627.00	08/30/2022	Asphalt

Work Type: Mill and Fill with Reclamite

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 467-100-0109MF	1.00	09/30/2022	Asphalt

Work Type: Mill and Overlay 1 3/4"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 459-E02140	512,223.00	07/01/2022	Asphalt

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 489-M03430-060	160,437.00	08/26/2022	Asphalt

Work Type: Reconstruct with Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 497-100-0104RC	1.00	08/31/2022	Asphalt

Work Type: Reconstruction or New Construction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 459-E01690	1,207,983.00	08/05/2022	Asphalt
2022 459-E01710	1,508,285.00	08/05/2022	Asphalt