

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Newaygo County
Michigan
Year Ended 2022

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Chief Financial Officer

Chairman

Date

Year Ended - 2022

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

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

1. Cash	\$1,797,226.40
2. Investments	947,991.81
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,607,586.74
b. State Trunkline Maintenance	60,403.99
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	243,531.33
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	91,432.56

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	977,794.57
5. Road Materials	576,601.87
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	37,347.08
9. Other	

10. TOTAL ASSETS**\$6,339,916.35**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$344,210.24
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	42,577.24
14. Advances	259,120.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	89,062.16
18. Other	212,670.90

Fund Balances

19. Primary Road Fund	4,747,247.64
20. Local Road Fund	471,295.48
21. County Road Commission Fund	173,732.69
22. Total Fund Balances	5,392,275.81

23. TOTAL LIABILITIES AND FUND BALANCES**\$6,339,916.35**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$208,560.90
25. Land Improvements	\$2,033,407.03	
25 a.Less: Accumulated Depreciation	(78,373.14)	1,955,033.89
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,585,483.76	
27 a.Less: Accumulated Depreciation	(1,608,043.89)	1,977,439.87
28. Equipment - Road	10,831,584.38	
28 a.Less: Accumulated Depreciation	(9,125,383.62)	1,706,200.76
29. Equipment - Shop	303,932.30	
29 a.Less: Accumulated Depreciation	(205,152.23)	98,780.07
30. Equipment - Engineers	91,400.82	
30 a.Less: Accumulated Depreciation	(78,329.13)	13,071.69
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	248,236.33	
32 a.Less: Accumulated Depreciation	(239,067.38)	9,168.95
33. Infrastructure	95,434,811.40	
33 a.Less: Accumulated Depreciation	(39,515,814.76)	55,918,996.64
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$61,887,252.77
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,968,256.13
	37 d.Infrastructure	55,918,996.64
	38. Total Equities	\$61,887,252.77
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,605,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		195,004.72
42. Installment/Lease Purchase Payable		1,661,779.84
43. Other		0.00
	44. Total Liabilities	\$3,461,784.56
 <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	56,173.84	56,173.84
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	377,748.48	104,246.28	0.00	481,994.76
54. High Priority	0.00	0.00	0.00	0.00
55. Other	321,842.00	82,945.11	0.00	404,787.11
56. Total Federal Sources	699,590.48	187,191.39	0.00	886,781.87
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,957.36	4,042.64		10,000.00
58. Snow Removal	62,815.25	0.00		62,815.25
59. Urban Road	0.00	0.00		0.00
60. Allocation	6,106,307.57	4,143,717.13		10,250,024.70
61. Total MTF	6,175,080.18	4,147,759.77		10,322,839.95
<u>Other</u>				
62. Local Bridge	210,023.37	19,546.17		229,569.54
63. Other	24,328.51	0.00	523,377.19	547,705.70
64. Total Other	234,351.88	19,546.17	523,377.19	777,275.24
<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)	101,162.08	0.00		101,162.08
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	101,162.08	0.00		101,162.08
72. Total State Sources	\$6,510,594.14	\$4,167,305.94	\$523,377.19	\$11,201,277.27

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	\$0.00	\$0.00	\$33,510.38	\$33,510.38
74. Township Contr.	0.00	2,273,493.71	0.00	2,273,493.71
75. Other	0.00	1,244.09	38,878.89	40,122.98
76. Total Contributions	0.00	2,274,737.80	72,389.27	2,347,127.07
Charges for Service				
77. Trunkline Maintenance	0.00		1,364,474.34	1,364,474.34
78. Trunkline Non-maintenance	0.00		207,486.23	207,486.23
79. Salvage Sales	0.00	0.00	11,885.89	11,885.89
80. Other	0.00	0.00	9,101.47	9,101.47
81. Total Charges	0.00	0.00	1,592,947.93	1,592,947.93
Interest and Rents				
82. Interest Earned	10,513.37	6,107.32	323.30	16,943.99
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	10,513.37	6,107.32	323.30	16,943.99
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	181,304.22	181,304.22
89. Contributions from Private Sources	2,789.66	180,128.85	0.00	182,918.51
90. Other	0.00	0.00	0.00	0.00
91. Total Other	2,789.66	180,128.85	181,304.22	364,222.73
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	672,295.90	672,295.90
96. Total Other Fin. Sources	0.00	0.00	672,295.90	672,295.90
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,223,487.65	\$6,815,471.30	\$3,098,811.65	\$17,137,770.60

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	\$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	3,392,693.81	3,112,726.12		6,505,419.93
105. Structures	773,979.91	133,460.78		907,440.69
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.	4,166,673.72	3,246,186.90		7,412,860.62
Maintenance				
111. Roads	1,174,796.86	4,180,313.63		5,355,110.49
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	807,198.32	778,843.68		1,586,042.00
115. Traffic Control	23,369.80	21,021.43		44,391.23
116. Total Maintenance	2,005,364.98	4,980,178.74		6,985,543.72
117. Total Construction, Preservation And Maintenance	6,172,038.70	8,226,365.64		14,398,404.34
Other				
118. Trunkline Maintenance	0.00		1,392,609.34	1,392,609.34
119. Trunkline Non-maintenance	0.00		207,486.23	207,486.23
120. Administrative Expense	322,200.72	429,443.34		751,644.06
121. Equipment - Net	10,043.15	28,298.56	6,219.62	44,561.33
122. Capital Outlay - Net	0.00	0.00	636,601.62	636,601.62
123. Debt Principal Payment	0.00	0.00	743,442.10	743,442.10
124. Interest Expense	0.00	0.00	62,588.15	62,588.15
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	332,243.87	457,741.90	3,048,947.06	3,838,932.83
128. Total Expenditures	\$6,504,282.57	\$8,684,107.54	\$3,048,947.06	\$18,237,337.17

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	\$7,223,487.65	\$6,815,471.30	\$3,098,811.65	\$17,137,770.60
130. Total Expenditures	6,504,282.57	8,684,107.54	3,048,947.06	18,237,337.17
131. Excess of Revenues Over (Under) Expenditures	719,205.08	(1,868,636.24)	49,864.59	(1,099,566.57)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	719,205.08	(1,868,636.24)	49,864.59	(1,099,566.57)
136. Beginning Fund	4,028,042.56	2,339,931.72	123,868.10	6,491,842.38
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	4,028,042.56	2,339,931.72	123,868.10	6,491,842.38
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,747,247.64	\$471,295.48	\$173,732.69	\$5,392,275.81

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$315,383.10	
142. Depreciation	<u>996,536.28</u>	
143. Other	<u>487,416.13</u>	
144. Total Direct		<u>1,799,335.51</u>

145. Indirect Equipment Expense		<u>541,154.91</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>597,651.97</u>	
148. Total Operating		<u>\$597,651.97</u>

149. TOTAL EQUIPMENT EXPENSE \$2,938,142.39**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	69,843.41	194,360.51		264,203.92
152. Maintenance	582,306.79	1,643,200.77		2,225,507.56
153. Inventory Operations	0.00	0.00	25,161.19	25,161.19
154. MDOT	0.00		246,251.32	246,251.32
155. Other Reimbursable Charges	0.00	0.00	38,219.96	38,219.96
156. All Other Charges	0.00	0.00	94,237.11	94,237.11
157. Total Equipment Rental Credits	<u>652,150.20</u>	<u>1,837,561.28</u>	<u>403,869.58</u>	<u>2,893,581.06</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>44,561.33</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$652,150.20</u>	<u>\$1,837,561.28</u>	<u>\$403,869.58</u>	<u>\$2,893,581.06</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.54 %	63.50 %	13.96 %	100.00 %
161. Prorated Total Equipment Expense	<u>662,193.35</u>	<u>1,865,859.84</u>	<u>410,089.20</u>	<u>2,938,142.39</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>10,043.15</u>	<u>28,298.56</u>	<u>6,219.62</u>	<u>44,561.33</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.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	33,910.98	33,749.60
165. Primary Maintenance	345,870.55	344,224.55
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	127,077.68	126,472.92
168. Local Maintenance	750,495.78	746,924.17
169. Inventory	7,809.58	0.00
170. Equipment Expense - Direct	158,067.65	157,315.41
171. Equipment Expense - Indirect	82,030.41	81,640.03
172. Equipment Expense - Operating	0.00	0.00
173. Administration	357,311.34	355,608.33
174. State Trunkline Maintenance	287,296.95	
175. Sundry Account Rec.	19,440.16	
176. Capital Outlay	1,451.60	1,444.69
177. Other	0.00	0.00
178. Total Payroll	\$2,170,762.68	
179. Less Applicable Payroll	(314,546.69)	
180. Total Applicable Labor Cost	\$1,856,215.99	Total Distributive \$1,847,379.70

	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	\$270,965.19	\$125,304.00	\$702,719.42	\$1,031,772.22	\$35,406.18	\$82,918.56	\$2,249,085.57
182. Less: Benefits Recovered	(37,313.01)	(17,254.87)	(96,767.33)	(142,079.25)	(4,875.58)	(11,418.22)	(309,708.26)
183. Less: Refunds	(13.00)	(56,214.70)	(2,955.57)	(32,776.52)	0.00	(37.82)	(91,997.61)
184. Benefits to be Distributed	233,639.18	51,834.43	602,996.52	856,916.45	30,530.60	71,462.52	1,847,379.70
185. Applicable Labor Cost	1,856,215.99	1,856,215.99	1,856,215.99	1,856,215.99	1,856,215.99	1,856,215.99	
186. Factor	0.125869	0.027925	0.324853	0.461647	0.016448	0.038499	0.995241

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.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	4,068,238.62	98,435.10
189. Primary Maintenance	1,957,989.44	76,697.03
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,169,822.73	47,375.54
192. Local Maintenance	4,862,200.06	117,645.82
193. Other	0.00	0.00
194. TOTAL	\$14,058,250.85	\$340,153.49

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	7,619.09	(12,731.62)	38,764.00	0.00	306,507.52	\$340,158.99
196. Applicable Operation Cost	14,058,250.85	14,058,250.85	14,058,250.85	14,058,250.85	14,058,250.85	
197. Factor	0.000542	(0.000906)	0.002757	0.000000	0.021803	\$0.024196

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	1,439,305.30	1,285,184.74	2,727,368.42	1,961,002.16	4,166,673.72	3,246,186.90
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,890,606.12	4,583,220.68	114,758.86	396,958.06	2,005,364.98	4,980,178.74
202. Total	<u>\$3,329,911.42</u>	<u>\$5,868,405.42</u>	<u>\$2,842,127.28</u>	<u>\$2,357,960.22</u>	<u>\$6,172,038.70</u>	<u>\$8,226,365.64</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	\$281,189.63	\$6,107.32
204. Fringe Benefits	303,120.30	6,587.97
205. Equipment Rental	235,631.86	10,619.46
206. Materials	463,569.11	167,916.80
207. Handling Charges	0.00	0.00
208. Overhead	109,098.44	16,254.68
209. Other	0.00	0.00
210. Total Charges for Current Year	\$1,392,609.34	\$207,486.23
211. Beginning Balance	62,221.93	29,514.64
212. Sub-Total	1,454,831.27	237,000.87
213. Less Credits	(1,394,427.28)	(237,000.87)
214. Ending Balance	\$60,403.99	\$0.00

Year Ended - 2022

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	1,019,384.54
217. Equipment Road (976, 981)	691,508.69
218. Equipment Shop (977)	119.99
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,615.46
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,716,628.68</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,716,628.68	1,716,628.68
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,716,628.68	1,716,628.68
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,080,027.06)	(1,080,027.06)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$636,601.62</u>	<u>\$636,601.62</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	5,331,654.04	5,331,654.04
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>181,304.22</u>	<u>181,304.22</u>

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>\$10,322,839.95</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>751,644.06</u>
234. Total Capital Outlay (from Page 13)			<u>1,716,628.68</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>743,442.10</u>
236. Interest Expense (from Page 6 Expenditures)			<u>62,588.15</u>
236 a. Total Deductions			<u>3,274,302.99</u>
236 b. Adjusted MTF Returns			<u>7,048,536.96</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$4,166,673.72</u>	<u>\$3,246,186.90</u>	<u>7,412,860.62</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,005,364.98</u>	<u>4,980,178.74</u>	<u>6,985,543.72</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>6,172,038.70</u>	<u>8,226,365.64</u>	<u>14,398,404.34</u>
241. 90% of Adjusted MTF Returns			<u>6,343,683.26</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>155,333.24</u>	<u>123,476.40</u>	<u>86,819.47</u>	<u>106,650.00</u>	<u>38,961.04</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>104,605.00</u>	<u>12,188.80</u>	<u>224,836.00</u>	<u>43,309.68</u>	<u>167,007.21</u>
242. TOTAL					<u>\$1,063,186.84</u>

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

$$\underline{0,322,839.95} \times .10 = \underline{1,032,283.99}$$

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	\$86,008.71
712-724	Fringe Benefits - Shop Employees	4,833.51
721	Drug Testing	3,356.71
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	20,146.43
734	Safety Supplies - Shop	28,856.94
736	Tire Shop Supplies	0.00
737	Shop Supplies	56,862.83
791	Equipment Material/Parts Inventory Adjustment	35,558.29
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,341.03
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,716.29
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	4,067.35
875	Insurance - Shop Buildings	21,525.55
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	45,150.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	36,456.92
931	Buildings Repairs and Maintenance	128,223.41
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	3,213.64
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	26,459.04
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	14,550.16
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,828.10
	243. TOTAL	\$541,154.91

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	\$249,983.59
709-714	Administrative Leave	107,914.18
724	Fringe Benefits	355,750.89
727	Postage	1,739.95
728	Office Supplies	21,302.11
730	Dues and Subscriptions	30,156.89
801	Contractual Services	0.00
803	Legal Services	8,394.59
804	Auditing and Accounting Services	12,190.00
807	Data Processing	0.00
810	Education	4,846.92
850-853	Communications	15,667.66
861	Travel and Mileage	3,321.33
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,002.53
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	24,754.00
882	Insurance - General Liability	0.00
920-923	Utilities	8,674.92
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	6,612.54
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	15,772.69
968	Depreciation - Engineering Equipment	7,083.47
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	0.00
	244. TOTAL	\$877,168.26
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(171.08)
629	Overhead - State Trunkline Maintenance	(125,353.12)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(125,524.20)
	245. Net Administrative Expense	\$751,644.06

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Osborn Ave., 13 Mile - 18 Mile	Troy Township, Sections 2,11,14,23,26	18,633.86	GravelSurfacing
16 Mile Rd. from Maple Island east	Troy Township, various sections	38,025.70	GravelSurfacing
18 Mile Rd. from Maple Island to Green	Troy Township, sections 4,5,6	87,991.24	GravelSurfacing
	246. Total	<u>\$144,650.80</u>	

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 \$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		<u>\$0.00</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	3.70 mi.	x \$574,660.10	1.10 mi.	\$128,164.62
252. Resurfacing	30.53 mi.	2,818,033.71	11.31 mi.	1,515,127.53
253. Gravel Surfacing	0.00 mi.	0.00	6.42 mi.	484,211.86
254. Paving Gravel Roads	0.00 mi.	0.00	3.47 mi.	985,222.11
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		<u>3,392,693.81</u>		<u>3,112,726.12</u>
BRIDGES				
261. Replacement	2.00 ea.	489,645.46	2.00 ea.	133,460.78
262. Recondition or Repair	1.00 ea.	284,334.45	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>773,979.91</u>		<u>133,460.78</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$4,166,673.72</u>		<u>\$3,246,186.90</u>

*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 (\$)
ASHLAND	53.64	0.00	164,996.64	17.10	0.00	47,811.60	2,764	58,182.20
BARTON	45.16	0.00	138,912.16	13.00	0.00	36,348.00	706	14,861.30
BEAVER	28.70	0.00	88,281.20	19.60	0.00	54,801.60	463	9,746.15
BIG PRAIRIE	52.26	0.00	160,751.75	16.80	0.00	46,972.80	2,436	51,277.80
BRIDGETON	37.33	0.00	114,827.09	13.00	0.00	36,348.00	2,224	46,815.20
BROOKS	48.47	0.00	149,093.72	14.54	0.00	40,653.84	3,705	77,990.25
CROTON	57.72	0.00	177,546.72	14.60	0.00	40,821.60	3,368	70,896.40
DAYTON	57.33	0.00	176,347.09	16.70	0.00	46,693.20	1,994	41,973.70
DENVER	54.91	0.00	168,903.16	12.60	0.00	35,229.60	1,596	33,595.80
ENSLEY	53.07	0.00	163,243.32	21.75	0.00	60,813.00	2,603	54,793.15
EVERETT	45.05	0.00	138,573.80	12.22	0.00	34,167.12	1,978	41,636.90
GARFIELD	60.35	0.00	185,636.60	11.80	0.00	32,992.80	2,486	52,330.30
GOODWELL	45.50	0.00	139,958.00	6.00	0.00	16,776.00	536	11,282.80
GRANT	66.42	0.00	204,307.91	12.00	0.00	33,552.00	3,298	69,422.90
HOME	36.17	0.00	111,258.91	12.00	0.00	33,552.00	238	5,009.90
LILLEY	29.22	0.00	89,880.72	10.60	0.00	29,637.60	835	17,576.75
LINCOLN	43.97	0.00	135,251.72	9.80	0.00	27,400.80	1,292	27,196.60
MERRILL	45.15	0.00	138,881.40	12.44	0.00	34,782.24	741	15,598.05
MONROE	22.34	0.00	68,717.84	15.50	0.00	43,338.00	328	6,904.40
NORWICH	38.63	0.00	118,825.88	13.10	0.00	36,627.60	547	11,514.35
SHERIDAN	52.23	0.00	160,659.48	15.64	0.00	43,729.44	2,518	53,003.90
SHERMAN	47.24	0.00	145,310.25	22.40	0.00	62,630.40	2,105	44,310.25
TROY	19.73	0.00	60,689.48	19.10	0.00	53,403.60	254	5,346.70
WILCOX	32.30	0.00	99,354.80	11.47	0.00	32,070.12	1,133	23,849.65
266. Totals	1,072.89	0.00	\$3,300,209.64	343.76	0.00	\$961,152.96	40,148	\$845,115.40

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* (\$)
ASHLAND	0.00	1,214,362.76	1,214,362.76	513,542.28
BARTON	0.00	0.00	0.00	0.00
BEAVER	0.00	153,696.96	153,696.96	0.00
BIG PRAIRIE	0.00	230,227.69	230,227.69	81,740.35
BRIDGETON	0.00	284,945.62	284,945.62	0.00
BROOKS	0.00	250,779.97	250,779.97	135.21
CROTON	0.00	405,322.78	405,322.78	83,307.26
DAYTON	0.00	430,570.03	430,570.03	2,235.73
DENVER				
ENSLEY	0.00	389,285.72	389,285.72	277,146.54
EVERETT	0.00	0.00	0.00	132,783.56
GARFIELD	0.00	482,044.87	482,044.87	440,258.75
GOODWELL	0.00	0.00	0.00	73,483.82
GRANT	0.00	612,184.39	612,184.39	477,625.45
HOME	0.00	302,090.48	302,090.48	0.00
LILLEY	0.00	18,576.10	18,576.10	15,858.55
LINCOLN	0.00	400,269.68	400,269.68	21,375.71
MERRILL	0.00	63,535.64	63,535.64	16,760.13
MONROE				
NORWICH	0.00	904,322.47	904,322.47	46.73
SHERIDAN	0.00	53,278.34	53,278.34	17,847.00
SHERMAN	0.00	183,641.53	183,641.53	119,346.64
Troy	0.00	810,603.17	810,603.17	0.00
WILCOX	0.00	223,122.42	223,122.42	0.00
267. Totals	\$0.00	\$7,412,860.62	\$7,412,860.62	\$2,273,493.71

*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: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
18 Mile Rd. 458.04.08	145,386.37	06/09/2022	Asphalt
Dickinson Ave. 458.04.09	218,306.25	06/06/2022	Asphalt
11 Mile Rd., 458.05.09	153,696.96	07/13/2022	Asphalt
13 Mile, 458.04.10	130,586.42	09/30/2022	Asphalt
3 Mile, 458.11.06	267,712.92	07/13/2022	Asphalt
Old M20, 458.08.07	904,322.47	06/21/2022	Asphalt
36th St., 458.16.18	48,053.12	08/31/2022	Asphalt
Croswell Ave., 488.14.52	183,641.53	08/24/2022	Asphalt
58th, 488.18.56	250,779.97	12/03/2021	Asphalt
Moore, 488.22.75	175,202.42	08/10/2022	Asphalt
104th, 488.22.76	28,418.67	08/23/2022	Asphalt
Victor, 488.22.77	19,829.88	08/23/2022	Asphalt
136th St., 488.22.78	69,325.46	09/07/2022	Asphalt
McClelland, 488.22.80	137,590.81	07/27/2022	Asphalt
104th, 488.23.118	108,833.02	07/18/2022	Asphalt
Fox Dr., 488.23.119	253,429.85	08/23/2022	Asphalt
Sycamore, 488.23.120	123,453.76	07/27/2022	Asphalt
128th, 488.23.121	125,508.55	07/26/2022	Asphalt
136th, 488.24.91	128,915.20	07/13/2022	Asphalt
104th, 488.24.92	128,795.12	06/29/2022	Asphalt
104th, 488.24.93	131,575.40	06/29/2022	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
7 Mile Rd., 467.08.01	50,319.61	09/20/2022	Asphalt
Spruce Ave., 467.10.01	55,115.33	09/20/2022	Asphalt
5 Mile, 497.09.25	94,217.37	09/20/2022	Asphalt
Spruce Ave., 497.15.23	38,668.41	09/20/2022	Asphalt
Walnut Ave., 497.15.24	26,707.07	09/20/2022	Asphalt
Walnut Ave., 497.15.25	24,485.94	09/20/2022	Asphalt
Walnut Ave., 497.15.26	23,695.10	09/20/2022	Asphalt
Walnut Ave., 497.15.28	46,452.43	09/20/2022	Asphalt
Silver, 497.15.27	9,594.70	09/20/2022	Asphalt
Elm Ave., 497.24.91	61,534.53	09/20/2022	Asphalt
120th St., 497.24.92	72,535.16	09/20/2022	Asphalt
120th St., 497.24.93	54,202.79	09/20/2022	Asphalt
124th St., 497.24.94	12,043.34	09/20/2022	Asphalt

Year Ended - 2022

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

104th St., 497.24.95 25,088.00 09/20/2022 Asphalt

Work Type: Dolomite

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Bush, 488.11.30	28,359.83	06/10/2022	Composite
64th St., 488.19.53	33,025.70	06/14/2022	Composite

Work Type: Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Aster, 488.03.17	14,910.98	06/14/2022	Gravel
18 Mile Rd., 488.04.01	94,234.71	09/22/2022	Gravel
5 Mile, 488.11.31	30,627.77	06/01/2022	Gravel
Beech, 488.16.17	68,173.43	05/16/2022	Gravel
52nd, 488.17.67	84,054.84	06/30/2022	Gravel

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mundy Ave., 488.19.52	308,730.11	06/14/2022	Asphalt
96th St., 488.19.54	140,289.06	08/26/2022	Asphalt
Alger Ave., 488.22.73	72,604.70	06/27/2022	Asphalt
108th, 488.22.81	28,894.63	08/23/2022	Asphalt

Work Type: Wedge

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Dickinson, 458.04.06	56,344.85	11/10/2021	Asphalt
13 Mile, 458.04.07	165,744.57	11/10/2021	Asphalt
Old M20, 458.10.06	223,122.42	10/05/2021	Asphalt
3 Mile, 458.11.05	73,576.16	10/05/2021	Asphalt