

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Van Buren 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

June 7, 2023

Date

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$3,316,269.97
2. Investments	1,136,815.15
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,152,440.15
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	1,531,595.05
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	72,042.91

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	983,791.41
6. Equipment Materials and Parts	487,540.02
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	2,780,000.00

10. TOTAL ASSETS

\$12,460,494.66

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$225,332.82
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	148,315.26
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	2,838,300.04

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	9,248,546.54
22. Total Fund Balances	9,248,546.54

23. TOTAL LIABILITIES AND FUND BALANCES

\$12,460,494.66

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$549,569.18	
25. Land Improvements	\$561,495.11		
25 a.Less: Accumulated Depreciation	(354,594.26)	206,900.85	
26. Depletable Assets	146,078.25		
26 a.Less: Accumulated Depreciation	(108,816.36)	37,261.89	
27. Buildings	7,449,816.55		
27 a.Less: Accumulated Depreciation	(2,921,822.67)	4,527,993.88	
28. Equipment - Road	16,165,391.76		
28 a.Less: Accumulated Depreciation	(12,431,168.74)	3,734,223.02	
29. Equipment - Shop	212,521.52		
29 a.Less: Accumulated Depreciation	(197,400.22)	15,121.30	
30. Equipment - Engineers	128,379.37		
30 a.Less: Accumulated Depreciation	(112,167.39)	16,211.98	
31. Equipment - Yard and Storage	256,357.68		
31 a.Less: Accumulated Depreciation	(190,949.87)	65,407.81	
32. Equipment and Furniture - Office	154,833.02		
32 a.Less: Accumulated Depreciation	(121,227.27)	33,605.75	
33. Infrastructure	120,720,481.26		
33 a.Less: Accumulated Depreciation	(47,360,072.80)	73,360,408.46	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$82,546,704.12
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	9,186,295.66	
	37 d.Infrastructure	73,360,408.46	
	38. Total Equities		\$82,546,704.12
<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		248,613.18	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$248,613.18
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$1,384,461.37

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$1,029,000.00	\$1,576,440.01	\$2,605,440.01
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>0.00</u>	<u>1,029,000.00</u>	<u>1,576,440.01</u>	<u>2,605,440.01</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	119,309.55	119,309.55
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,223.94	0.00	0.00	1,223.94
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	284,091.12	0.00	0.00	284,091.12
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	<u>285,315.06</u>	<u>0.00</u>	<u>0.00</u>	<u>285,315.06</u>
<u>STATE SOURCES</u>				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,148.30	3,851.70		10,000.00
58. Snow Removal	57,205.58	38,137.06		95,342.64
59. Urban Road	520,746.02	221,597.48		742,343.50
60. Allocation	6,714,477.01	4,206,395.90		10,920,872.91
61. Total MTF	<u>7,298,576.91</u>	<u>4,469,982.14</u>		<u>11,768,559.05</u>
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	94,907.27	94,907.27
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>94,907.27</u>	<u>94,907.27</u>
<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	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
72. Total State Sources	<u>\$7,298,576.91</u>	<u>\$4,469,982.14</u>	<u>\$94,907.27</u>	<u>\$11,863,466.32</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$0.00	\$0.00
74. Township Contr.	55,188.00	6,054,899.18	0.00	6,110,087.18
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>55,188.00</u>	<u>6,054,899.18</u>	<u>0.00</u>	<u>6,110,087.18</u>
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	8,396.16	8,396.16
80. Other	0.00	150.00	2,703.30	2,853.30
81. Total Charges	<u>0.00</u>	<u>150.00</u>	<u>11,099.46</u>	<u>11,249.46</u>
Interest and Rents				
82. Interest Earned	0.00	0.00	65,740.18	65,740.18
83. Property Rentals	0.00	0.00	10,037.83	10,037.83
84. Total Interest/Rents	<u>0.00</u>	<u>0.00</u>	<u>75,778.01</u>	<u>75,778.01</u>
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	7,700.00	7,700.00
89. Contributions from Private Sources	0.00	0.00	222.01	222.01
90. Other	4,889.98	2,671.13	53,918.25	61,479.36
91. Total Other	<u>4,889.98</u>	<u>2,671.13</u>	<u>61,840.26</u>	<u>69,401.37</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$7,643,969.95</u>	<u>\$11,556,702.45</u>	<u>\$1,939,374.56</u>	<u>\$21,140,046.96</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Preservation - Structural Improvements				
104. Roads	4,378,814.05	3,370,860.78		7,749,674.83
105. Structures	430,653.85	457.12		431,110.97
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.	<u>4,809,467.90</u>	<u>3,371,317.90</u>		<u>8,180,785.80</u>
Maintenance				
111. Roads	3,775,586.92	5,861,480.89		9,637,067.81
112. Structures	8,023.76	12,035.64		20,059.40
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,189,720.98	1,791,656.13		2,981,377.11
115. Traffic Control	237,074.59	221,998.29		459,072.88
116. Total Maintenance	<u>5,210,406.25</u>	<u>7,887,170.95</u>		<u>13,097,577.20</u>
117. Total Construction, Preservation And Maintenance	<u>10,019,874.15</u>	<u>11,258,488.85</u>		<u>21,278,363.00</u>
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	671,572.16	754,589.08		1,426,161.24
121. Equipment - Net	61,008.26	118,126.61	12,766.98	191,901.85
122. Capital Outlay - Net	0.00	0.00	70,766.82	70,766.82
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>732,580.42</u>	<u>872,715.69</u>	<u>83,533.80</u>	<u>1,688,829.91</u>
128. Total Expenditures	<u>\$10,752,454.57</u>	<u>\$12,131,204.54</u>	<u>\$83,533.80</u>	<u>\$22,967,192.91</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$7,643,969.95	\$11,556,702.45	\$1,939,374.56	\$21,140,046.96
130. Total Expenditures	10,752,454.57	12,131,204.54	83,533.80	22,967,192.91
131. Excess of Revenues Over (Under) Expenditures	<u>(3,108,484.62)</u>	<u>(574,502.09)</u>	<u>1,855,840.76</u>	<u>(1,827,145.95)</u>
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	<u>(3,108,484.62)</u>	<u>(574,502.09)</u>	<u>1,855,840.76</u>	<u>(1,827,145.95)</u>
136. Beginning Fund	0.00	0.00	11,075,692.49	11,075,692.49
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	11,075,692.49	11,075,692.49
139. Interfund Transfer(County to Primary and/or Local)	3,108,484.62	574,502.09	(3,682,986.71)	0.00
140. Ending Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$9,248,546.54</u>	<u>\$9,248,546.54</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$851,735.15	
142. Depreciation	1,347,063.57	
143. Other	532,652.90	
144. Total Direct		2,731,451.62

145. Indirect Equipment Expense

983,741.31

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	575,721.31

148. Total Operating **\$575,721.31**

149. TOTAL EQUIPMENT EXPENSE

\$4,290,914.24

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	39,639.18	112,332.29		151,971.47
152. Maintenance	1,263,493.63	2,410,845.21		3,674,338.84
153. Inventory Operations	0.00	0.00	45,390.40	45,390.40
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	90,868.41	90,868.41
156. All Other Charges	0.00	0.00	136,443.27	136,443.27
157. Total Equipment Rental Credits	1,303,132.81	2,523,177.50	272,702.08	4,099,012.39
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				191,901.85

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,303,132.81	\$2,523,177.50	\$272,702.08	\$4,099,012.39
	(A)	(B)	(C)	(D)
160. Percent of Total	31.79 %	61.56 %	6.65 %	100.00 %
161. Prorated Total Equipment Expense	1,364,141.07	2,641,304.11	285,469.06	4,290,914.24
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	61,008.26	118,126.61	12,766.98	191,901.85

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	57,578.36	47,594.97
165. Primary Maintenance	561,701.09	464,308.94
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	70,364.93	58,164.51
168. Local Maintenance	966,762.95	799,138.00
169. Inventory	16,956.19	14,016.19
170. Equipment Expense - Direct	466,301.48	385,373.02
171. Equipment Expense - Indirect	196,260.93	162,225.47
172. Equipment Expense - Operating	0.00	0.00
173. Administration	587,030.55	331,159.93
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	42,117.04	
176. Capital Outlay	0.00	0.00
177. Other	1,193,254.15	389,390.41
178. Total Payroll	\$4,158,327.67	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$4,158,327.67	Total Distributive \$2,651,371.44

	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	\$424,243.90	\$179,564.22	\$577,311.28	\$1,495,393.45	\$53,688.33	\$26,399.08	\$2,756,600.26
182. Less: Benefits Recovered	(7,606.03)	(1,550.52)	(5,829.98)	(15,737.39)	(366.98)	(272.73)	(31,363.63)
183. Less: Refunds	(17.74)	0.00	(70.95)	(50,295.46)	(19,601.03)	(3,880.00)	(73,865.18)
184. Benefits to be Distributed	416,620.13	178,013.70	571,410.35	1,429,360.60	33,720.32	22,246.35	2,651,371.45
185. Applicable Labor Cost	2,271,149.73	3,961,772.84	3,961,772.84	3,961,772.84	3,961,772.84	3,961,772.84	
186. Factor	0.183440	0.044933	0.144231	0.360788	0.008511	0.005615	0.747518

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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.	4,527,896.55	281,573.63
189. Primary Maintenance	4,905,379.90	305,047.96
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,173,944.37	197,376.20
192. Local Maintenance	7,425,442.81	461,761.62
193. Other	0.00	0.00
194. TOTAL	<u>\$20,032,663.63</u>	<u>\$1,245,759.41</u>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	60.97	51,440.69	68,506.17	0.00	1,125,751.58	\$1,245,759.41
196. Applicable Operation Cost	20,032,663.63	20,032,663.63	20,032,663.63	20,032,663.63	20,032,663.63	
197. Factor	0.000003	0.002568	0.003420	0.000000	0.056196	\$0.062187

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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.	379,473.30	505,823.41	4,429,994.60	2,865,494.49	4,809,467.90	3,371,317.90
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,252,315.51	5,646,544.24	958,090.74	2,240,626.71	5,210,406.25	7,887,170.95
202. Total	<u>\$4,631,788.81</u>	<u>\$6,152,367.65</u>	<u>\$5,388,085.34</u>	<u>\$5,106,121.20</u>	<u>\$10,019,874.15</u>	<u>\$11,258,488.85</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	<u>\$0.00</u>	<u>\$0.00</u>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	<u>\$0.00</u>	<u>\$0.00</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	19,200.00
217. Equipment Road (976, 981)	1,567,988.40
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	25,013.25
221. Equipment Office (980)	24,203.89
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,636,405.54</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,636,405.54	1,636,405.54
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,636,405.54	1,636,405.54
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,565,638.72)	(1,565,638.72)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70,766.82</u>	<u>\$70,766.82</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	9,115,528.84	9,115,528.84
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	7,700.00	7,700.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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			\$11,768,559.05
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			1,426,161.24
234. Total Capital Outlay (from Page 13)			1,636,405.54
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			3,062,566.78
236 b. Adjusted MTF Returns			8,705,992.27
237. Preser - Struct Imp (from Page 6 Expenditures)	\$4,809,467.90	\$3,371,317.90	8,180,785.80
238. Routine Maintenance (from Page 6 Expenditures)	5,210,406.25	7,887,170.95	13,097,577.20
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	10,019,874.15	11,258,488.85	21,278,363.00
241. 90% of Adjusted MTF Returns			7,835,393.04

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

**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 (\$)	200,928.45	129,194.90	598,433.63	498,706.79	182,032.87
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	393,803.07	0.00	165,531.75	0.00	302,460.46
				242. TOTAL	<u>\$2,471,091.92</u>

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

$$1,768,559.05 \times .10 = 1,176,855.91$$

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 51.1**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$68,369.07
712-724	Fringe Benefits - Shop Employees	166,353.47
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	11,662.44
733	Welding Supplies	9,599.62
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	88,869.83
791	Equipment Material/Parts Inventory Adjustment	9,799.54
801	Contractual Services - Shop	0.00
805	Health Services	2,857.18
806	Laundry Services	9,991.86
807	Data Processing - Shop	1,259.88
810	Education Expense - Shop	58,570.00
850-859	Communications - Shop	18,015.91
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	61,069.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	131,274.83
931	Buildings Repairs and Maintenance	112,106.77
932	Yard and Storage Repairs and Maintenance	33,960.99
933	Shop Equipment Repairs and Maintenance	1,751.34
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	1,224.72
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	141,285.72
968	Depreciation - Storage Building	25,841.98
968	Depreciation - Shop Equipment	8,402.57
968	Depreciation - Stockroom Expense	0.00
707	Other:	21,474.59
	243. TOTAL	\$983,741.31

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$529,562.80
709-714	Administrative Leave	43,455.33
724	Fringe Benefits	331,159.33
727	Postage	3,849.99
728	Office Supplies	30,096.57
730	Dues and Subscriptions	37,392.68
801	Contractual Services	336.30
803	Legal Services	217,484.87
804	Auditing and Accounting Services	10,350.00
807	Data Processing	58,336.66
810	Education	43,816.06
850-853	Communications	20,853.09
861	Travel and Mileage	17,090.20
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,525.64
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	55,421.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,632.83
931	Building Repair/Maintenance	19,594.22
934	Office Equipment Repair/Maintenance	4,907.21
942	Building Rental	0.00
955-956	Miscellaneous	3,135.19
966-967	Overhead	0.00
968	Depreciation - Buildings	12,077.28
968	Depreciation - Engineering Equipment	11,591.63
968	Depreciation - Office Equipment and Furniture	10,102.89
	Other:	0.00
	244. TOTAL	\$1,469,771.77

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(301.95)
	Other:	(43,308.58)
	Total Credits to Administrative Expense	\$(43,610.53)
	245. Net Administrative Expense	\$1,426,161.24

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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>
------------------	-----------------	--------------------------	---------------------

246. Total

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	11.26 mi.	x \$803,028.19	3.77 mi.	\$667,010.61
252. Resurfacing	16.78 mi.	2,723,507.98	16.28 mi.	2,270,084.06
253. Gravel Surfacing	0.00 mi.	0.00	1.29 mi.	182,647.28
254. Paving Gravel Roads	0.20 mi.	79,495.18	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	6,505.24	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	5.00 ea.	766,277.46	8.00 ea.	251,118.83
260. Subtotals		<u>4,378,814.05</u>		<u>3,370,860.78</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	4.00 ea.	430,653.85	6.00 ea.	457.12
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>430,653.85</u>		<u>457.12</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$4,809,467.90</u>		<u>\$3,371,317.90</u>

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

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
ALMENA	66.32	7.50	227,050.76	15.43	2.05	76,974.55	5,308	113,272.72
ANTWERP	68.05	37.93	314,666.77	22.46	12.93	273,269.40	8,900	189,926.00
ARLINGTON	53.13	0.00	165,659.34	17.91	0.00	50,774.85	1,958	41,783.72
BANGOR	61.57	0.00	191,975.26	18.50	0.00	52,447.50	1,939	41,378.26
BLOOMINGDALE	57.14	0.00	178,162.52	22.35	0.00	63,362.25	2,417	51,578.78
COLUMBIA	62.39	0.00	194,532.02	28.65	0.00	81,222.75	2,344	50,020.96
COVERT	50.89	0.00	158,675.02	19.05	0.00	54,006.75	2,510	53,563.40
DECATUR	49.73	0.00	155,058.14	15.27	0.00	43,290.45	1,924	41,058.16
GENEVA	54.40	0.00	169,619.20	24.71	0.00	70,052.85	3,416	72,897.44
HAMILTON	41.69	0.00	129,989.42	20.23	0.00	57,352.05	1,370	29,235.80
HARTFORD	48.69	6.53	169,459.48	15.66	5.48	133,226.90	3,021	64,468.14
KEELER	54.26	0.00	169,182.67	18.48	0.00	52,390.80	1,968	41,997.12
LAWRENCE	48.60	0.00	151,534.80	26.56	0.00	75,297.60	2,325	49,615.50
PAW PAW	59.94	13.13	222,370.18	22.16	3.88	125,718.40	3,644	77,762.96
PINE GROVE	55.02	0.00	171,552.36	15.81	0.00	44,821.35	2,994	63,891.96
PORTER	51.75	0.00	161,356.50	19.86	0.00	56,303.10	2,568	54,801.12
SOUTH HAVEN	33.53	14.31	143,212.16	15.44	6.55	149,947.90	4,041	86,234.94
WAVERLY	55.72	3.05	181,976.06	8.53	1.20	43,634.55	2,506	53,478.04
266. Totals	972.82	82.45	\$3,256,032.66	347.06	32.09	\$1,504,094.00	55,153	\$1,176,965.02

Local Road Rate Per Mile	3118	Primary Road Rate Per Mile	2835
Local Urban Road Rate Per Mile	2702	Primary Urban Road Rate Per Mile	16210
Population Rate Per Capita	21.34		

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMENA	1,327,657.82	0.00	1,327,657.82	1,228,616.43
ANTWERP	546,192.50	0.00	546,192.50	751,180.80
ARLINGTON	7,971.65	0.00	7,971.65	149,340.97
BANGOR	0.00	0.00	0.00	213,420.99
BLOOMINGDALE	817,919.59	0.00	817,919.59	588,806.29
COLUMBIA	679,626.17	0.00	679,626.17	295,215.00
COVERT	0.00	0.00	0.00	159,316.31
DECATUR	294,190.91	0.00	294,190.91	338,759.24
GENEVA	1,081,266.71	0.00	1,081,266.71	645,831.83
HAMILTON	183,987.02	0.00	183,987.02	127,308.11
HARTFORD	443,309.58	0.00	443,309.58	147,675.03
KEELER	77,945.00	0.00	77,945.00	55,783.18
LAWRENCE	1,230,638.23	0.00	1,230,638.23	26,057.95
PAW PAW	992,727.97	0.00	992,727.97	314,450.73
PINE GROVE	46,026.08	0.00	46,026.08	231,406.41
PORTER	444,208.08	0.00	444,208.08	525,973.44
SOUTH HAVEN	7,118.49	0.00	7,118.49	195,389.32
WAVERLY	0.00	0.00	0.00	115,555.15
267. Totals	\$8,180,785.80	\$0.00	\$8,180,785.80	\$6,110,087.18

*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 - 2022

Start: 01/01/2022 End: 12/31/2022

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Add Gravel & Regrade

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.2445	182,084.63	09/13/2022	Gravel
497.2275	14,677.30	06/29/2022	Gravel
497.2975 - 2022	19,597.83	06/29/2022	Gravel

Work Type: Crack Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
467.3101 - 2022	15,808.52	05/17/2022	Asphalt

Work Type: Crackseal, Sealcoat & Fog Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
467.2301 - 2022	7,643.71	09/28/2022	Asphalt
467.2401 - 2022	9,464.08	09/29/2022	Asphalt
467.2501 - 2022	17,787.80	09/29/2022	Asphalt
467.2678 - 2022	7,111.39	08/24/2022	Asphalt
467.2978 - 2022	9,947.69	09/08/2022	Asphalt
467.3178 - 2022	92,333.32	08/25/2022	Asphalt
467.3280 - 2022	36,352.72	09/15/2022	Asphalt
467.3478 - 2022	33,799.06	09/21/2022	Asphalt
467.3801 - 2022	15,311.34	09/07/2022	Asphalt

Work Type: Crush, Shape, Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2022-1 KATS	1.00	11/15/2022	Asphalt
459.2221	751,298.34	09/29/2022	Asphalt
459.3326	469,911.70	06/13/2022	Asphalt
489.2688	194,740.63	07/29/2022	Asphalt

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Work Type: Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
RTF - 10	1.00	11/15/2022	Asphalt
4559.3328	732,833.67	11/15/2022	Asphalt
459.3227	896,463.61	09/13/2022	Asphalt
489.2443	166,330.95	10/12/2022	Asphalt
489.2695	247,778.04	08/26/2022	Asphalt
489.3128	125,151.41	06/14/2022	Asphalt
489.3130	108,106.85	07/06/2022	Asphalt
489.3132	125,788.48	07/14/2022	Asphalt
489.3133	150,014.04	07/14/2022	Asphalt

Work Type: Mill & Overlay - 3" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022-1 RTF	1.00	11/15/2022	Asphalt
2022-2 RTF	1.00	11/15/2022	Asphalt

Work Type: Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2348	624,089.13	09/13/2022	Asphalt
489.2686	139,568.07	06/20/2022	Asphalt
489.2691	74,887.44	06/21/2022	Asphalt
489.2692	114,732.30	07/07/2022	Asphalt
489.2694	169,880.07	06/20/2022	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.3520	79,495.18	08/29/2022	Asphalt
489.2444	275,044.59	11/08/2022	Asphalt
489.3647	294,190.91	07/19/2022	Asphalt

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.2576 - 2022	165,994.93	07/19/2022	Asphalt
497.2776 - 2022	132,118.02	06/21/2022	Asphalt
497.3376 - 2022	33,245.56	07/27/2022	Asphalt
497.4376 - 2022	164,242.16	07/21/2022	Asphalt

Work Type: Sealcoat & Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.2178 - 2022	48,531.76	08/30/2022	Asphalt
467.2278 - 2022	80,166.09	09/14/2022	Asphalt
467.2378 - 2022	271,969.18	09/28/2022	Asphalt
467.2478 - 2022	518,209.84	09/29/2022	Asphalt
467.2578 - 2022	238,468.92	09/29/2022	Asphalt
467.3180 - 2022	463,286.69	08/25/2022	Asphalt
467.3378 - 2022	86,034.49	09/15/2022	Asphalt
467.3678 - 2022	41,578.26	09/15/2022	Asphalt
467.3878 - 2022	160,443.89	09/07/2022	Asphalt
497.2178 - 2022	152,266.23	08/18/2022	Asphalt
497.2278 - 2022	559,791.77	09/01/2022	Asphalt
497.2378 - 2022	220,986.49	09/06/2022	Asphalt
497.2578 - 2022	194,577.58	09/29/2022	Asphalt
497.2678 - 2022	5,734.73	08/25/2022	Asphalt
497.2878 - 2022	112,283.18	09/06/2022	Asphalt
497.2978 - 2022	126,432.97	09/08/2022	Asphalt
497.3078 - 2022	113,065.07	09/28/2022	Asphalt
497.3278 - 2022	139,737.13	09/29/2022	Asphalt
497.3578 - 2022	57,501.99	09/15/2022	Asphalt
497.3678 - 2022	58,864.86	09/21/2022	Asphalt
497.3778 - 2022	59,737.94	09/15/2022	Asphalt
497.3878 - 2022	18,063.50	09/07/2022	Asphalt

Work Type: Ultrathin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.3561	82,298.94	07/29/2022	Asphalt
489.3562	168,929.44	07/28/2022	Asphalt
489.3563	113,484.52	07/28/2022	Asphalt

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Work Type: Wedge & Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.2689	115,425.01	06/14/2022	Asphalt
489.2690	92,567.19	06/21/2022	Asphalt