

**2022**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Montcalm 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2022

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

## BALANCE SHEET

## Assets

**General Operating Fund**

1. Cash	\$320,977.34
2. Investments	4,817,039.90
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,868,280.58
b. State Trunkline Maintenance	66,799.87
c. State Transportation Department - Other	150,719.45
d. Due on County Road Agreement	946,354.87
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	569,551.37

**Inventories/Pre-Paid Insurance/Other**

	0.00
4. Deferred Expense State Aid	879,078.00
5. Road Materials	372,184.14
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	316,573.45
9. Other	

**10. TOTAL ASSETS****\$10,307,558.97**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$725,776.03
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	109,035.74
14. Advances	330,698.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,730,001.00
18. Other	73,513.75

Fund Balances

19. Primary Road Fund	4,142,526.12
20. Local Road Fund	0.00
21. County Road Commission Fund	3,196,008.33
22. Total Fund Balances	7,338,534.45

23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$10,307,558.97</u>
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Year Ended - 2022

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

**CAPITAL ASSETS ACCOUNT GROUP**

<b><u>Assets</u></b>	<b>(A)</b>	<b>(B)</b>	
24. Land		\$131,568.75	
25. Land Improvements	\$5,227,034.83		
25 a.Less: Accumulated Depreciation	0.00	5,227,034.83	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	2,870,922.41		
27 a.Less: Accumulated Depreciation	(1,477,782.40)	1,393,140.01	
28. Equipment - Road	11,407,574.18		
28 a.Less: Accumulated Depreciation	(9,307,664.59)	2,099,909.59	
29. Equipment - Shop	117,446.88		
29 a.Less: Accumulated Depreciation	(103,286.75)	14,160.13	
30. Equipment - Engineers	61,421.26		
30 a.Less: Accumulated Depreciation	(53,382.50)	8,038.76	
31. Equipment - Yard and Storage	377,383.49		
31 a.Less: Accumulated Depreciation	(361,731.36)	15,652.13	
32. Equipment and Furniture - Office	137,913.03		
32 a.Less: Accumulated Depreciation	(130,959.06)	6,953.97	
33. Infrastructure	79,963,788.06		
33 a.Less: Accumulated Depreciation	(37,658,277.36)	42,305,510.70	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		1,676,955.98	
	<b>36. Total Assets</b>		<b>\$52,878,924.85</b>
<b><u>Equities</u></b>			
37. Plant and Equipment Equity			
	37 a.Primary	284,715.92	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	5,061,663.40	
	37 d.Infrastructure	47,532,545.53	
	<b>38. Total Equities</b>		<b>\$52,878,924.85</b>
<b><u>Long Term Debt</u></b>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		1,604,444.45	
41. Vested Vacation and Sick Leave Payable		176,949.09	
42. Installment/Lease Purchase Payable		2,750,000.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$4,531,393.54</b>
<b><u>Fiduciary Fund</u></b>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	43,920.72	43,920.72
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	249,351.04	0.00	0.00	249,351.04
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	151,308.36	0.00	0.00	151,308.36
54. High Priority	585,796.40	0.00	0.00	585,796.40
55. Other	0.00	0.00	346,675.00	346,675.00
56. Total Federal Sources	986,455.80	0.00	346,675.00	1,333,130.80
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,812.62	4,187.38		10,000.00
58. Snow Removal	257.78	186.67		444.45
59. Urban Road	106,152.38	45,977.99		152,130.37
60. Allocation	6,264,935.74	4,513,231.67		10,778,167.41
61. Total MTF	6,377,158.52	4,563,583.71		10,940,742.23
<b><u>Other</u></b>				
62. Local Bridge	601,289.13	0.00		601,289.13
63. Other	0.00	0.00	0.00	0.00
64. Total Other	601,289.13	0.00	0.00	601,289.13
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	167,669.73	0.00		167,669.73
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	167,669.73	0.00		167,669.73
<b>72. Total State Sources</b>	<b>\$7,146,117.38</b>	<b>\$4,563,583.71</b>	<b>\$0.00</b>	<b>\$11,709,701.09</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$293,519.27	\$293,519.27
74. Township Contr.	0.00	3,061,169.72	0.00	3,061,169.72
75. Other	1,181,438.50	455,710.00	298,825.28	1,935,973.78
76. Total Contributions	1,181,438.50	3,516,879.72	592,344.55	5,290,662.77
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,589,915.02	1,589,915.02
78. Trunkline Non-maintenance	0.00		753,192.90	753,192.90
79. Salvage Sales	0.00	0.00	12,505.30	12,505.30
80. Other	0.00	0.00	1,755.64	1,755.64
81. Total Charges	0.00	0.00	2,357,368.86	2,357,368.86
<b>Interest and Rents</b>				
82. Interest Earned	33,435.56	0.00	12,366.57	45,802.13
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	33,435.56	0.00	12,366.57	45,802.13
<b>Other</b>				
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	500.00	500.00
88. Gain (Loss) Equip. Disp.	19,870.59	0.00	158,268.14	178,138.73
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	19,870.59	0.00	158,768.14	178,638.73
<b>Other Financing Sources</b>				
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	2,750,000.00	2,750,000.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	2,750,000.00	2,750,000.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$9,367,317.83</b>	<b>\$8,080,463.43</b>	<b>\$6,261,443.84</b>	<b>\$23,709,225.10</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	2,883,130.04	3,373,219.49		6,256,349.53
105. Structures	722.71	957.56		1,680.27
106. Safety Projects	770,655.08	0.00		770,655.08
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	3,654,507.83	3,374,177.05		7,028,684.88
<b>Maintenance</b>				
111. Roads	1,694,570.52	5,000,692.70		6,695,263.22
112. Structures	903,310.53	279,822.99		1,183,133.52
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	558,315.01	963,589.91		1,521,904.92
115. Traffic Control	66,904.80	136,664.13		203,568.93
116. Total Maintenance	3,223,100.86	6,380,769.73		9,603,870.59
117. Total Construction, Preservation And Maintenance	6,877,608.69	9,754,946.78		16,632,555.47
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,480,742.11	1,480,742.11
119. Trunkline Non-maintenance	0.00		753,192.90	753,192.90
120. Administrative Expense	130,943.39	185,725.28		316,668.67
121. Equipment - Net	3,442.82	9,970.08	2,058.99	15,471.89
122. Capital Outlay - Net	(117,812.03)	0.00	1,855,550.12	1,737,738.09
123. Debt Principal Payment	401,111.11	0.00	99,686.64	500,797.75
124. Interest Expense	42,766.66	0.00	26,053.40	68,820.06
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	304,458.78	304,458.78
127. Total Other	460,451.95	195,695.36	4,521,742.94	5,177,890.25
<b>128. Total Expenditures</b>	<b>\$7,338,060.64</b>	<b>\$9,950,642.14</b>	<b>\$4,521,742.94</b>	<b>\$21,810,445.72</b>

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	\$9,367,317.83	\$8,080,463.43	\$6,261,443.84	\$23,709,225.10
130. Total Expenditures	7,338,060.64	9,950,642.14	4,521,742.94	21,810,445.72
131. Excess of Revenues Over (Under) Expenditures	2,029,257.19	(1,870,178.71)	1,739,700.90	1,898,779.38
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,870,178.71)	1,870,178.71		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(1,870,178.71)	1,870,178.71		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	159,078.48	0.00	1,739,700.90	1,898,779.38
136. Beginning Fund	3,983,447.64	0.00	1,456,307.43	5,439,755.07
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	3,983,447.64	0.00	1,456,307.43	5,439,755.07
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,142,526.12	\$0.00	\$3,196,008.33	\$7,338,534.45



Year Ended - 2022

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$744,465.15	
142. Depreciation	<u>947,005.48</u>	
143. Other	<u>508,658.70</u>	
<b>144. Total Direct</b>		<u>2,200,129.33</u>

145. Indirect Equipment Expense		<u>852,361.76</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>678,513.32</u>	
<b>148. Total Operating</b>		<u>\$678,513.32</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,731,004.41

**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	214,350.18	303,982.23		518,332.41
152. Maintenance	612,433.53	2,090,305.00		2,702,738.53
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		336,357.22	336,357.22
155. Other Reimbursable Charges	0.00	0.00	158,104.36	158,104.36
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>826,783.71</u>	<u>2,394,287.23</u>	<u>494,461.58</u>	<u>3,715,532.52</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>15,471.89</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$826,783.71</u>	<u>\$2,394,287.23</u>	<u>\$494,461.58</u>	<u>\$3,715,532.52</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.25 %	64.44 %	13.31 %	100.00 %
161. Prorated Total Equipment Expense	<u>830,226.53</u>	<u>2,404,257.31</u>	<u>496,520.57</u>	<u>3,731,004.41</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>3,442.82</u>	<u>9,970.08</u>	<u>2,058.99</u>	<u>15,471.89</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.	127,030.38	190,867.72
165. Primary Maintenance	276,942.26	416,115.72
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	139,769.62	210,008.89
168. Local Maintenance	886,122.73	1,331,431.30
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	297,484.29	446,980.86
171. Equipment Expense - Indirect	163,132.04	245,111.76
172. Equipment Expense - Operating	0.00	0.00
173. Administration	221,781.20	333,238.73
174. State Trunkline Maintenance	240,244.15	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	902.30	0.00
177. Other	786,153.25	0.00
<b>178. Total Payroll</b>	<b>\$3,139,562.22</b>	
179. Less Applicable Payroll	(1,027,299.70)	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,112,262.52</b>	Total Distributive <b>\$3,173,754.98</b>

	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	\$390,219.46	\$89,939.94	\$1,698,866.07	\$932,633.61	\$59,637.93	\$327,411.00	\$3,498,708.01
182. Less: Benefits Recovered	(51,307.70)	(7,921.09)	(146,752.33)	(98,266.32)	(4,969.94)	(5,774.11)	(314,991.49)
183. Less: Refunds	0.00	(9,961.54)	0.00	0.00	0.00	0.00	(9,961.54)
184. Benefits to be Distributed	338,911.76	72,057.31	1,552,113.74	834,367.29	54,667.99	321,636.89	3,173,754.98
185. Applicable Labor Cost	2,112,262.52	2,112,262.52	2,112,262.52	2,112,262.52	2,112,262.52	2,112,262.52	
186. Factor	0.160450	0.034114	0.734811	0.395011	0.025881	0.152271	1.502538

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.	3,315,354.27	148,285.85
189. Primary Maintenance	2,686,808.27	120,176.87
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,028,703.35	135,464.81
192. Local Maintenance	4,833,176.94	216,161.49
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$13,864,042.83</b>	<b>\$620,089.02</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	54,703.50	(57,652.94)	53,159.00	256,362.95	313,516.51	\$620,089.02
196. Applicable Operation Cost	13,864,042.83	13,864,042.83	13,864,042.83	13,864,042.83	13,864,042.83	
197. Factor	0.003946	(0.004158)	0.003834	0.018491	0.022614	\$0.044727

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	849,563.13	911,494.19	2,804,944.70	2,462,682.86	3,654,507.83	3,374,177.05
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,901,873.05	5,669,587.75	321,227.81	711,181.98	3,223,100.86	6,380,769.73
<b>202. Total</b>	<b>\$3,751,436.18</b>	<b>\$6,581,081.94</b>	<b>\$3,126,172.51</b>	<b>\$3,173,864.84</b>	<b>\$6,877,608.69</b>	<b>\$9,754,946.78</b>

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	\$240,244.15	\$18,817.03
204. Fringe Benefits	281,990.61	22,896.56
205. Equipment Rental	299,115.14	37,242.08
206. Materials	533,294.28	623,065.44
207. Handling Charges	0.00	0.00
208. Overhead	126,097.93	51,171.79
209. Other	(97.09)	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,480,645.02</b>	<b>\$753,192.90</b>
211. Beginning Balance	142,728.00	1,350,420.01
212. Sub-Total	1,623,373.02	2,103,612.91
213. Less Credits	(1,556,573.15)	(1,952,893.46)
<b>214. Ending Balance</b>	<b>\$66,799.87</b>	<b>\$150,719.45</b>

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)	1,672,695.98
217. Equipment Road (976, 981)	1,114,061.12
218. Equipment Shop (977)	1,440.00
219. Equipment Engineers (978)	5,719.35
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$2,793,916.45

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	2,793,916.45	2,793,916.45
225. Less: Equipment Retirements 689	(3,146.40)	0.00	(25,060.87)	(28,207.27)
226. Sub-total	(3,146.40)	0.00	2,768,855.58	2,765,709.18
227. Less: Depreciation and Depletion 968	(114,665.63)	0.00	(913,305.46)	(1,027,971.09)
228. Net Capital Outlay Expenditure	\$(117,812.03)	\$0.00	\$1,855,550.12	\$1,737,738.09

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	402,610.85	0.00	3,206,773.33	3,609,384.18
230. Percentage of Total	11.15 %	0.00 %	88.85 %	100.00 %
231. Gain or (loss) on disposal of assets 693	19,870.59	0.00	158,268.14	178,138.73

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$10,940,742.23</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>316,668.67</u>
234. Total Capital Outlay (from Page 13)			<u>2,793,916.45</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>500,797.75</u>
236. Interest Expense (from Page 6 Expenditures)			<u>68,820.06</u>
236 a. Total Deductions			<u>3,680,202.93</u>
236 b. Adjusted MTF Returns			<u>7,260,539.30</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,654,507.83</u>	<u>\$3,374,177.05</u>	<u>7,028,684.88</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,223,100.86</u>	<u>6,380,769.73</u>	<u>9,603,870.59</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(835,147.44)</u>	<u>0.00</u>	<u>(835,147.44)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>6,042,461.25</u>	<u>9,754,946.78</u>	<u>15,797,408.03</u>
241. 90% of Adjusted MTF Returns			<u>6,534,485.37</u>

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

$$0,940,742.23 \times .10 = 1,094,074.22$$



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	\$155,222.23
712-724	Fringe Benefits - Shop Employees	245,111.76
721	Drug Testing	2,778.85
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,154.20
733	Welding Supplies	1,232.67
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	61,185.61
791	Equipment Material/Parts Inventory Adjustment	20,593.51
801	Contractual Services - Shop	9,932.30
805	Health Services	3,467.57
806	Laundry Services	8,125.39
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	11,132.83
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	11,365.52
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	53,616.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	54,747.25
931	Buildings Repairs and Maintenance	67,870.92
932	Yard and Storage Repairs and Maintenance	22,938.00
933	Shop Equipment Repairs and Maintenance	10,997.14
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	9,784.50
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	5,201.36
968	Depreciation - Shop Building	68,079.01
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	27,825.14
<b>243. TOTAL</b>		<b>\$852,361.76</b>

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	\$220,053.62
709-714	Administrative Leave	0.00
724	Fringe Benefits	333,238.74
727	Postage	932.95
728	Office Supplies	5,357.59
730	Dues and Subscriptions	21,538.84
801	Contractual Services	9,424.57
803	Legal Services	9,720.21
804	Auditing and Accounting Services	7,400.00
807	Data Processing	45,003.85
810	Education	0.00
850-853	Communications	5,780.82
861	Travel and Mileage	7,140.64
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,196.42
875	Insurance - Building and Contents	4,113.48
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	28,672.00
882	Insurance - General Liability	0.00
920-923	Utilities	9,783.45
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	4,242.96
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	5,646.50
	Other:	5,793.38
<b>244. TOTAL</b>		<b>\$725,040.02</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(115,993.61)
691	Purchase Discounts	(8,591.60)
	Other:	(283,786.14)
<b>Total Credits to Administrative Expense</b>		<b>\$(408,371.35)</b>
<b>245. Net Administrative Expense</b>		<b>\$316,668.67</b>

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>
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
<b>ROADS</b>						
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
<b>BRIDGES</b>						
249. New Location	0.00 ea.		0.00	0.00 ea.		0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>			<b>\$0.00</b>			<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
<b>ROADS</b>						
251. Reconstruction	0.00 mi.	x	\$0.00	0.00 mi.		\$0.00
252. Resurfacing	27.46 mi.		2,772,537.82	13.91 mi.		2,801,115.68
253. Gravel Surfacing	7.00 mi.		110,592.22	18.03 mi.		572,103.81
254. Paving Gravel Roads	0.00 mi.		0.00	0.00 mi.		0.00
<b>SAFETY PROJECTS</b>						
255. Intersection Improvements	2.00 ea.		770,655.08	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
<b>MISCELLANEOUS</b>						
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.		0.00
259. Other	0.00 ea.		0.00	0.00 ea.		0.00
260. Subtotals			3,653,785.12			3,373,219.49
<b>BRIDGES</b>						
261. Replacement	0.00 ea.		0.00	0.00 ea.		0.00
262. Recondition or Repair	0.00 ea.		722.71	0.00 ea.		957.56
263. Replace with Culvert	0.00 ea.		0.00	0.00 ea.		0.00
<b>264. Bridge Subtotals</b>			<b>722.71</b>			<b>957.56</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>			<b>\$3,654,507.83</b>			<b>\$3,374,177.05</b>

\*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				
	Miles Local	Miles Outside Municipalities	Funds Received (\$)	Miles Primary	Miles Outside Municipalities	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Belvidere	67.50	0.00	207,630.00	20.50	0.00	57,318.00	2,135	44,941.75
Bloomer	46.49	0.00	143,003.25	22.60	0.00	63,189.60	6,352	133,709.60
Bushnell	53.55	0.00	164,719.80	8.00	0.00	22,368.00	1,498	31,532.90
Cato	70.67	0.00	217,380.91	12.58	0.00	35,173.68	1,874	39,447.70
Crystal	65.72	0.00	202,154.72	25.90	0.00	72,416.40	2,619	55,129.95
Day	46.89	0.00	144,233.64	23.50	0.00	65,706.00	952	20,039.60
Douglass	61.26	0.00	188,435.75	24.90	0.00	69,620.40	2,239	47,130.95
Eureka	51.75	17.68	206,300.20	12.37	3.37	88,472.82	4,211	88,641.55
Evergreen	54.71	0.00	168,287.96	18.25	0.00	51,027.00	2,458	51,740.90
Fairplain	57.75	0.00	177,639.00	15.00	0.00	41,940.00	1,800	37,890.00
Ferris	58.99	0.00	181,453.25	18.00	0.00	50,328.00	1,331	28,017.55
Home	49.34	0.00	151,769.84	23.00	0.00	64,308.00	1,506	31,701.30
Maple Valley	60.35	0.00	185,636.60	22.80	0.00	63,748.80	1,908	40,163.40
Montcalm	56.37	0.00	173,394.12	15.70	3.26	96,024.60	3,394	71,443.70
Pierson	51.63	0.00	158,813.88	26.54	0.00	74,205.84	3,134	65,970.70
Pine	44.43	0.00	136,666.68	22.90	0.00	64,028.40	1,870	39,363.50
Reynolds	53.23	0.00	163,735.48	15.51	0.00	43,365.96	3,596	75,695.80
Richland	56.31	0.00	173,209.56	18.70	0.00	52,285.20	2,646	55,698.30
Sidney	56.80	0.00	174,716.80	19.30	0.00	53,962.80	2,349	49,446.45
Winfield	61.23	0.00	188,343.48	13.50	0.00	37,746.00	2,279	47,972.95
<b>266. Totals</b>	<b>1,124.97</b>	<b>17.68</b>	<b>\$3,507,524.92</b>	<b>379.55</b>	<b>6.63</b>	<b>\$1,167,235.50</b>	<b>50,151</b>	<b>\$1,055,678.55</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Belvidere	0.00	17,517.56	17,517.56	100,295.43
Bloomer	0.00	73,177.72	73,177.72	149,675.09
Bushnell	0.00	348,903.95	348,903.95	200,312.65
Cato	0.00	118,130.26	118,130.26	128,293.76
Crystal	0.00	48,832.42	48,832.42	80,827.87
Day	0.00	18,909.18	18,909.18	34,849.32
Douglass	0.00	122,900.50	122,900.50	108,871.54
Eureka	0.00	603,260.61	603,260.61	453,202.06
Evergreen	0.00	100,070.41	100,070.41	109,683.50
Fairplain	0.00	244,385.53	244,385.53	262,170.44
Ferris	0.00	26,557.06	26,557.06	39,671.45
Home	0.00	118,232.13	118,232.13	88,905.10
Maple Valley	0.00	459,814.20	459,814.20	158,772.87
Montcalm	0.00	859.52	859.52	103,345.33
Pierson	0.00	118,276.56	118,276.56	125,818.28
Pine	0.00	137,714.60	137,714.60	119,692.73
Reynolds	0.00	411,335.03	411,335.03	333,078.24
Richland	0.00	182,194.56	182,194.56	223,951.18
Sidney	0.00	206,373.21	206,373.21	175,678.28
Winfield	0.00	16,445.96	16,445.96	64,074.60
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,373,890.97</b>	<b>\$3,373,890.97</b>	<b>\$3,061,169.72</b>

\*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:** Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22013	89,968.73	09/30/2022	Asphalt
22014	47,225.26	09/30/2022	Asphalt
22015	96,267.27	09/30/2022	Asphalt
22016	211,430.41	09/30/2022	Asphalt
22017	94,771.13	09/30/2022	Asphalt
22018	69,527.30	09/30/2022	Asphalt
22020	13,370.09	09/30/2022	Asphalt
22021	72,387.87	09/30/2022	Asphalt
22022	24,439.79	09/30/2022	Asphalt
22023	53,589.69	09/30/2022	Asphalt

**Work Type:** Crush and Shape

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22011	540,337.04	09/30/2022	Asphalt
22012	393,567.22	09/30/2022	Asphalt

**Work Type:** Mill & Overlay - 1.5" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22001	411,217.52	09/30/2022	Composite
21005	576,751.98	09/30/2022	Asphalt
22008	16,310.33	09/30/2022	Composite

**Work Type:** Overlay - 1 3/4" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22004	204,500.47	09/30/2022	Asphalt
22009	129,814.80	09/30/2022	Asphalt
22027	186,956.48	09/30/2022	Asphalt

Year Ended - 2022

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

Work Type: Regrade Add Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22119	37,507.43	09/30/2022	Gravel
22123	54,334.15	09/30/2022	Gravel

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22019	15,275.13	09/30/2022	Asphalt