

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

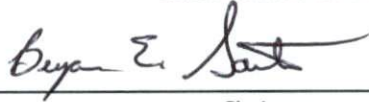
The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Melissa Williams

Digitally signed by Melissa Williams
DN: cn=Melissa Williams, o=Macomb County Department of
Roads, ou=Finance, email=mwilliams@rcmcweb.org, c=US
Date: 2023.07.12 07:02:20 -0400'

Chief Financial Officer



Chairman

07/13/2023

Date

Year Ended - 2022

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

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

1. Cash	\$13,091,547.98
2. Investments	130,740,670.60
3. Accounts Receivable :	
a. Michigan Transportation Fund	13,155,292.15
b. State Trunkline Maintenance	2,076,481.19
c. State Transportation Department - Other	112,106.67
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	5,364,130.41

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	3,111,524.57
5. Road Materials	1,014,036.00
6. Equipment Materials and Parts	3,165,292.44
7. Prepaid Insurance	593,262.69
8. Deferred Expense - Federal Aid	556,590.54
9. Other	

10. TOTAL ASSETS**\$172,980,935.24**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$15,444,003.87
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	880,385.48
14. Advances	22,768,510.95
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,281,722.29
18. Other	4,114,071.09

Fund Balances

19. Primary Road Fund	53,088,280.74
20. Local Road Fund	11,443,310.34
21. County Road Commission Fund	63,960,650.48
22. Total Fund Balances	128,492,241.56

23. TOTAL LIABILITIES AND FUND BALANCES**\$172,980,935.24**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$193,698,673.00
25. Land Improvements	\$1,414,076.54	
25 a.Less: Accumulated Depreciation	(1,349,721.33)	64,355.21
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	40,953,856.96	
27 a.Less: Accumulated Depreciation	(14,390,178.27)	26,563,678.69
28. Equipment - Road	10,544,282.89	
28 a.Less: Accumulated Depreciation	(9,602,571.75)	941,711.14
29. Equipment - Shop	916,170.81	
29 a.Less: Accumulated Depreciation	(692,968.83)	223,201.98
30. Equipment - Engineers	152,571.60	
30 a.Less: Accumulated Depreciation	(86,567.99)	66,003.61
31. Equipment - Yard and Storage	1,299,127.27	
31 a.Less: Accumulated Depreciation	(839,716.92)	459,410.35
32. Equipment and Furniture - Office	3,958,449.74	
32 a.Less: Accumulated Depreciation	(3,700,194.52)	258,255.22
33. Infrastructure	1,707,982,881.00	
33 a.Less: Accumulated Depreciation	(953,108,330.00)	754,874,551.00
34. Vehicles	28,252,757.70	
34 a.Less: Accumulated Depreciation	(22,167,015.41)	6,085,742.29
35. Construction Work in Progress		136,145.72
	36. Total Assets	\$983,371,728.21
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	21,797,930.69
	37 b.Local	18,891,284.87
	37 c.Co. Road Comm.	187,807,961.65
	37 d.Infrastructure	754,874,551.00
	38. Total Equities	\$983,371,728.21
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		390,968.96
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$390,968.96
 <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	654,002.96	144,217.04	2,330.00	800,550.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	5,833,680.29	0.00	0.00	5,833,680.29
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	0.00	596,596.09	0.00	596,596.09
54. High Priority	0.00	0.00	0.00	0.00
55. Other	58,923,580.73	320,119.80	1,093,665.52	60,337,366.05
56. Total Federal Sources	64,757,261.02	916,715.89	1,093,665.52	66,767,642.43
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	8,198.28	1,801.72		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	5,711,092.47	2,875,110.88		8,586,203.35
60. Allocation	55,547,127.71	12,207,466.97		67,754,594.68
61. Total MTF	61,266,418.46	15,084,379.57		76,350,798.03
<u>Other</u>				
62. Local Bridge	4,531,681.21	318,989.83		4,850,671.04
63. Other	0.00	0.00	0.00	0.00
64. Total Other	4,531,681.21	318,989.83	0.00	4,850,671.04
<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	2,161,765.64	0.00		2,161,765.64
71. Total EDF	2,161,765.64	0.00		2,161,765.64
72. Total State Sources	\$67,959,865.31	\$15,403,369.40	\$0.00	\$83,363,234.71

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	\$26,695,679.57	\$42,471.25	\$0.00	\$26,738,150.82
74. Township Contr.	2,954,587.62	3,429,548.49	508,532.84	6,892,668.95
75. Other	409,650.30	347,120.22	31,419.65	788,190.17
76. Total Contributions	30,059,917.49	3,819,139.96	539,952.49	34,419,009.94
Charges for Service				
77. Trunkline Maintenance	0.00		7,753,844.68	7,753,844.68
78. Trunkline Non-maintenance	0.00		1,058,886.53	1,058,886.53
79. Salvage Sales	0.00	0.00	35,530.65	35,530.65
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	8,848,261.86	8,848,261.86
Interest and Rents				
82. Interest Earned	258,684.97	47,429.93	280,551.17	586,666.07
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	258,684.97	47,429.93	280,551.17	586,666.07
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.	38,256.21	32,994.93	340,261.91	411,513.05
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	272,917.55	342,997.95	1,996,133.70	2,612,049.20
91. Total Other	311,173.76	375,992.88	2,336,395.61	3,023,562.25
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$164,000,905.51	\$20,706,865.10	\$13,101,156.65	\$197,808,927.26

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	\$2,742,056.09	\$5,306.13		\$2,747,362.22
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.	2,742,056.09	5,306.13		2,747,362.22
Preservation - Structural Improvements				
104. Roads	128,938,109.04	11,669,008.42		140,607,117.46
105. Structures	7,113,994.76	1,848,810.45		8,962,805.21
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	184,733.25	121,436.19		306,169.44
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	136,236,837.05	13,639,255.06		149,876,092.11
Maintenance				
111. Roads	6,684,499.87	7,893,137.76		14,577,637.63
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,917,923.24	1,420,856.11		4,338,779.35
115. Traffic Control	7,102,085.89	974,227.34		8,076,313.23
116. Total Maintenance	16,704,509.00	10,288,221.21		26,992,730.21
117. Total Construction, Preservation And Maintenance	155,683,402.14	23,932,782.40		179,616,184.54
Other				
118. Trunkline Maintenance	0.00		6,968,381.20	6,968,381.20
119. Trunkline Non-maintenance	0.00		1,058,886.53	1,058,886.53
120. Administrative Expense	1,002,306.80	154,081.88		1,156,388.68
121. Equipment - Net	281,365.51	273,069.72	213,693.39	768,128.62
122. Capital Outlay - Net	381,589.08	420,282.33	(3,167,809.76)	(2,365,938.35)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	11,337.87	0.00	0.00	11,337.87
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,878,844.94	777,270.00	4,207,554.34	7,863,669.28
127. Total Other	4,555,444.20	1,624,703.93	9,280,705.70	15,460,853.83
128. Total Expenditures	\$160,238,846.34	\$25,557,486.33	\$9,280,705.70	\$195,077,038.37

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	\$164,000,905.51	\$20,706,865.10	\$13,101,156.65	\$197,808,927.26
130. Total Expenditures	160,238,846.34	25,557,486.33	9,280,705.70	195,077,038.37
131. Excess of Revenues Over (Under) Expenditures	3,762,059.17	(4,850,621.23)	3,820,450.95	2,731,888.89
132. Optional Transfers				
132 a. Primary to Local (50%)	(6,126,641.85)	6,126,641.85		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	(6,126,641.85)	6,126,641.85		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,364,582.68)	1,276,020.62	3,820,450.95	2,731,888.89
136. Beginning Fund	55,452,863.42	10,167,289.72	60,140,199.52	125,760,352.66
137. Adjustment	0.00	0.00	0.01	0.01
138. Beginning Fund Balance Restated	55,452,863.42	10,167,289.72	60,140,199.53	125,760,352.67
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$53,088,280.74	\$11,443,310.34	\$63,960,650.48	\$128,492,241.56

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,354,070.29	
142. Depreciation	<u>3,445,931.15</u>	
143. Other	<u>952,834.34</u>	
144. Total Direct		<u>5,752,835.78</u>

145. Indirect Equipment Expense		<u>2,325,989.82</u>
---------------------------------	--	---------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>1,057,563.33</u>	
148. Total Operating		<u>\$1,057,563.33</u>

149. TOTAL EQUIPMENT EXPENSE \$9,136,388.93**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	12,570.11	0.00		12,570.11
151. Preservation - Structural Improvement	<u>222,062.74</u>	<u>157,393.82</u>		<u>379,456.56</u>
152. Maintenance	<u>2,830,700.23</u>	<u>2,817,670.32</u>		<u>5,648,370.55</u>
153. Inventory Operations	0.00	0.00	544,403.01	544,403.01
154. MDOT	0.00		<u>1,475,817.13</u>	<u>1,475,817.13</u>
155. Other Reimbursable Charges	0.00	0.00	<u>239,375.86</u>	<u>239,375.86</u>
156. All Other Charges	<u>(39.33)</u>	<u>(147.60)</u>	<u>68,454.02</u>	<u>68,267.09</u>
157. Total Equipment Rental Credits	<u>3,065,293.75</u>	<u>2,974,916.54</u>	<u>2,328,050.02</u>	<u>8,368,260.31</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>768,128.62</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>3,065,293.75</u>	<u>2,974,916.54</u>	<u>2,328,050.02</u>	<u>8,368,260.31</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	36.63 %	35.55 %	27.82 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,346,659.26</u>	<u>3,247,986.26</u>	<u>2,541,743.41</u>	<u>9,136,388.93</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>281,365.51</u>	<u>273,069.72</u>	<u>213,693.39</u>	<u>768,128.62</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.	\$114,991.51	\$167,861.04
164. Primary Preservation - Struct. Imp.	1,578,636.66	2,304,444.86
165. Primary Maintenance	2,277,974.67	3,325,316.81
166. Local Construction/Cap. Imp.	1,310.95	1,913.68
167. Local Preservation - Struct. Imp.	725,443.58	1,058,980.05
168. Local Maintenance	1,846,363.69	2,695,264.48
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	550,485.33	803,585.52
171. Equipment Expense - Indirect	215,494.04	314,571.52
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,053,962.98	1,538,542.49
174. State Trunkline Maintenance	1,433,008.20	
175. Sundry Account Rec.	611,557.34	
176. Capital Outlay	0.00	0.00
177. Other	6,373,845.59	5,026,106.83
178. Total Payroll	\$16,783,074.54	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$16,783,074.54	Total Distributive \$17,236,587.28

	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	\$2,876,590.53	\$1,671.98	\$5,785,228.43	\$11,459,352.63	\$81,476.92	\$92,453.23	\$20,296,773.72
182. Less: Benefits Recovered	(429,357.36)	(26,030.34)	(813,697.50)	(1,581,246.48)	(12,185.82)	(3,209.38)	(2,865,726.88)
183. Less: Refunds	(3,134.96)	(51,019.20)	0.00	(140,233.40)	0.00	(72.00)	(194,459.56)
184. Benefits to be Distributed	2,444,098.21	(75,377.56)	4,971,530.93	9,737,872.75	69,291.10	89,171.85	17,236,587.28
185. Applicable Labor Cost	11,807,747.10	11,807,747.10	11,807,747.10	11,807,747.10	11,807,747.10	11,807,747.10	
186. Factor	0.206991	(0.006384)	0.421040	0.824702	0.005868	0.007552	1.459769

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.	\$2,742,056.09	\$131,711.65
188. Primary Preservation - Struct Imp.	136,236,837.05	6,794,192.70
189. Primary Maintenance	16,704,509.00	799,434.53
190. Local Construction/Cap. Imp.	5,306.13	254.25
191. Local Preservation - Struct. Imp.	13,639,255.06	657,605.18
192. Local Maintenance	10,288,221.21	493,491.84
193. Other	4,623,092.37	172,892.46
194. TOTAL	\$184,239,276.91	\$9,049,582.61

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	30,524.42	(197,795.99)	0.00	0.00	9,216,854.18	\$9,049,582.61
196. Applicable Operation Cost	184,239,276.91	184,239,276.91	184,239,276.91	184,239,276.91	184,239,276.91	
197. Factor	0.000166	(0.001074)	0.000000	0.000000	0.050027	\$0.049119

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.	\$518,521.55	\$3,478.88	\$2,223,534.54	\$1,827.25	\$2,742,056.09	\$5,306.13
199. Preser - Struct. Imp.	11,060,113.90	4,567,873.04	124,991,989.90	8,949,945.83	136,052,103.80	13,517,818.87
200. Special Assessment	8,851.43	5,818.53	175,881.82	115,617.66	184,733.25	121,436.19
201. Maintenance	12,210,854.07	9,452,237.91	4,493,654.93	835,983.30	16,704,509.00	10,288,221.21
202. Total	<u>\$23,798,340.95</u>	<u>\$14,029,408.36</u>	<u>131,885,061.19</u>	<u>\$9,903,374.04</u>	<u>155,683,402.14</u>	<u>\$23,932,782.40</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	\$1,185,897.68	\$247,110.52
204. Fringe Benefits	1,655,481.84	344,446.21
205. Equipment Rental	1,348,231.56	127,585.57
206. Materials	1,947,143.45	131,369.91
207. Handling Charges	0.00	0.00
208. Overhead	1,598,697.76	208,374.32
209. Other	0.00	0.00
210. Total Charges for Current Year	\$7,735,452.29	\$1,058,886.53
211. Beginning Balance	651,914.57	96,280.42
212. Sub-Total	8,387,366.86	1,155,166.95
213. Less Credits	(6,310,885.67)	(1,043,060.28)
214. Ending Balance	\$2,076,481.19	\$112,106.67

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)	46,661.70
217. Equipment Road (976, 981)	1,899,751.51
218. Equipment Shop (977)	6,471.56
219. Equipment Engineers (978)	23,893.56
220. Equipment - Yard and Storage (979)	3,000.00
221. Equipment Office (980)	197,754.37
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$2,177,532.70</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	803,727.32	784,347.28	589,458.10	2,177,532.70
225. Less: Equipment Retirements 689	(963.90)	(813.73)	(11,220.62)	(12,998.25)
226. Sub-total	802,763.42	783,533.55	578,237.48	2,164,534.45
227. Less: Depreciation and Depletion 968	(421,174.34)	(363,251.22)	(3,746,047.24)	(4,530,472.80)
228. Net Capital Outlay Expenditure	<u>\$381,589.08</u>	<u>\$420,282.33</u>	<u>\$(3,167,809.76)</u>	<u>\$(2,365,938.35)</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)	21,416,341.61	18,471,002.54	190,483,180.41	230,370,524.56
230. Percentage of Total	9.30 %	8.02 %	82.69 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>38,256.21</u>	<u>32,994.93</u>	<u>340,261.91</u>	<u>411,513.05</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>\$76,350,798.03</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,156,388.68</u>
234. Total Capital Outlay (from Page 13)			<u>2,177,532.70</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>11,337.87</u>
236 a. Total Deductions			<u>3,345,259.25</u>
236 b. Adjusted MTF Returns			<u>73,005,538.78</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>136,236,837.05</u>	<u>\$13,639,255.06</u>	<u>149,876,092.11</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>16,704,509.00</u>	<u>10,288,221.21</u>	<u>26,992,730.21</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(61,423,313.62)</u>	<u>(916,715.78)</u>	<u>(62,340,029.40)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>91,518,032.43</u>	<u>23,010,760.49</u>	<u>114,528,792.92</u>
241. 90% of Adjusted MTF Returns			<u>65,704,984.90</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>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>	<u>1,856,876.47</u>	<u>1,280,690.60</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>24,774.72</u>	<u>355,753.85</u>	<u>456,744.36</u>	<u>868,600.26</u>	<u>1,222,584.94</u>
242. TOTAL					<u>\$10,352,033.52</u>

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

$$\underline{6,350,798.03} \times .10 = \underline{7,635,079.80}$$

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	\$215,494.04
712-724	Fringe Benefits - Shop Employees	314,571.52
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	0.00
734	Safety Supplies - Shop	7,936.05
736	Tire Shop Supplies	0.00
737	Shop Supplies	83,351.06
791	Equipment Material/Parts Inventory Adjustment	825.80
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	5,227.93
807	Data Processing - Shop	3,498.00
810	Education Expense - Shop	501.60
850-859	Communications - Shop	39,832.08
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	17,870.48
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	348,169.00
883	Insurance - Underground Tank	5,692.98
921-923	Utilities - Shop and Storage Buildings	317,791.68
931	Buildings Repairs and Maintenance	119,313.22
932	Yard and Storage Repairs and Maintenance	28,643.00
933	Shop Equipment Repairs and Maintenance	11,467.80
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	7,723.09
944-947	Underground Storage Tank Expense	100.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	628,006.65
968	Depreciation - Storage Building	35,313.37
968	Depreciation - Shop Equipment	54,178.22
968	Depreciation - Stockroom Expense	20,243.30
707	Other:	60,238.95
	243. TOTAL	\$2,325,989.82

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	\$1,053,962.98
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,538,542.51
727	Postage	10,005.80
728	Office Supplies	13,060.08
730	Dues and Subscriptions	46,936.52
801	Contractual Services	35,530.04
803	Legal Services	0.00
804	Auditing and Accounting Services	22,000.00
807	Data Processing	102,447.05
810	Education	0.00
850-853	Communications	15,527.81
861	Travel and Mileage	553.76
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	2,022.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	168,866.50
931	Building Repair/Maintenance	43,796.56
934	Office Equipment Repair/Maintenance	3,192.49
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	127,400.38
968	Depreciation - Engineering Equipment	442.28
968	Depreciation - Office Equipment and Furniture	61,878.78
	Other:	7,389.40
	244. TOTAL	\$3,253,554.94
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(64,158.65)
629	Overhead - State Trunkline Maintenance	(2,033,007.61)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(2,097,166.26)
	245. Net Administrative Expense	\$1,156,388.68

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 \$0.00	0.00 mi.	\$5,306.13
248. Widening	4.00 mi.	2,742,056.09	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>\$2,742,056.09</u>		<u>\$5,306.13</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.50 mi.	x 1,401,236.70	2.00 mi.	\$4,846,884.78
252. Resurfacing	30.10 mi.	22,259,600.02	6.90 mi.	4,517,728.26
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	2,293,925.61
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	7,321.84
SAFETY PROJECTS				
255. Intersection Improvements	304.00 ea.	3,114,760.07	156.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	811.00 ea.	1,785,890.44	201.00 ea.	3,147.93
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	22.00 ea.	561,355.06	0.00 ea.	121,436.19
260. Subtotals		<u>29,122,842.29</u>		<u>11,790,444.61</u>
BRIDGES				
261. Replacement	1.00 ea.	3,755,756.15	1.00 ea.	1,414,482.26
262. Recondition or Repair	8.00 ea.	3,293,901.00	1.00 ea.	434,328.19
263. Replace with Culvert	1.00 ea.	64,337.61	1.00 ea.	0.00
264. Bridge Subtotals		<u>7,113,994.76</u>		<u>1,848,810.45</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$136,236,837.05</u>		<u>\$13,639,255.06</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 (\$)
Armada	48.63	3.64	159,286.48	28.19	2.48	118,474.44	3,634	76,495.70
Bruce	60.29	35.28	279,473.24	22.42	13.82	283,668.12	7,461	157,054.05
Chesterfield	131.64	131.64	755,745.24	22.03	22.03	413,855.59	45,376	955,164.80
Clinton	218.11	218.11	1,252,169.51	56.22	56.22	1,056,148.94	100,513	2,115,798.65
Harrison	67.85	67.85	389,526.84	21.90	21.90	411,413.39	24,314	511,809.70
Lenox	54.97	13.44	204,905.32	19.03	8.61	190,881.78	6,022	126,763.10
Macomb	256.85	256.85	1,474,575.89	33.37	33.37	626,888.80	91,663	1,929,506.15
Ray	49.52	9.98	178,920.22	24.85	9.55	222,185.10	3,780	79,569.00
Richmond	66.44	9.12	228,674.25	19.03	3.57	110,292.18	3,544	74,601.20
Shelby	232.90	232.90	1,337,078.86	45.66	45.66	857,768.76	79,408	1,671,538.40
Washington	99.09	99.09	568,875.67	37.20	37.20	698,839.21	26,261	552,794.05
266. Totals	1,286.29	1,077.90	\$6,829,231.52	329.90	254.41	\$4,990,416.31	391,976	\$8,251,094.80
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* (\$)
Armada	0.00	1,336,280.42	1,336,280.42	56,932.86
Bruce	0.00	471,099.93	471,099.93	43,209.00
Chesterfield	15,586.84	2,437,681.67	2,453,268.51	358,473.66
Clinton	0.00	10,507,244.47	10,507,244.47	2,398,705.85
Harrison	0.00	3,013,723.39	3,013,723.39	732,748.98
Lenox	0.00	4,697,568.07	4,697,568.07	62,910.68
Macomb	2,588,407.16	4,753,760.19	7,342,167.35	1,455,081.78
Ray	0.00	761,114.64	761,114.64	28,650.00
Richmond	0.00	887,251.78	887,251.78	26,325.00
Shelby	0.00	4,145,828.02	4,145,828.02	847,306.35
Washington	0.00	2,878,244.60	2,878,244.60	882,324.79
267. Totals	\$2,603,994.00	\$35,889,797.18	\$38,493,791.18	\$6,892,668.95

*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: Add 1+ lane 0.5 mi long

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
23 Mile Road from Card Road to Hyedenreich	8,125,000.00	09/12/2022	Concrete

Work Type: Asphalt Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
209921	2,391,537.00	11/15/2021	Unknown

Work Type: Mill/Repair Subbase/HMA Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Powell Road	1,487,177.00	09/23/2022	Asphalt
Quinn Road	1,424,000.00	09/02/2022	Asphalt

Work Type: Milling and Two Course Asphalt Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
206548	813,775.00	08/26/2022	Unknown
211882	2,544,488.00	11/12/2021	Unknown
Hayes Road from 11 Mile Rd south to 10 Mile Rd	2,391,537.00	08/26/2022	Asphalt

Work Type: Multiple Course HMA Overlay on Concrete

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
10 Mile Road from Dequindre Road to Ryan Road	1,447,768.44	11/11/2021	Asphalt

Year Ended - 2022

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

Work Type: One Course Asphalt Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
206643	492,136.00	08/15/2022	Unknown