

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Macomb County
Michigan
Year Ended 2021

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 - 2021

Start: 10/01/2020 End: 09/30/2021

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

1. Cash	\$28,903,386.56
2. Investments	122,831,156.68
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,847,416.32
b. State Trunkline Maintenance	651,914.57
c. State Transportation Department - Other	96,280.42
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	3,335,765.43

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	3,428,165.04
5. Road Materials	881,151.89
6. Equipment Materials and Parts	702,341.96
7. Prepaid Insurance	845,307.19
8. Deferred Expense - Federal Aid	218,205.75
9. Other	

10. TOTAL ASSETS**\$168,741,091.81**

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$12,896,981.46
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	769,286.02
14. Advances	23,842,822.10
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,938,807.55
18. Other	3,532,842.02

Fund Balances

19. Primary Road Fund	55,452,863.42
20. Local Road Fund	10,167,289.72
21. County Road Commission Fund	60,140,199.52
22. Total Fund Balances	125,760,352.67

23. TOTAL LIABILITIES AND FUND BALANCES**\$168,741,091.81**

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$193,206,082.00
25. Land Improvements	\$1,414,076.54	
25 a.Less: Accumulated Depreciation	(1,342,202.59)	71,873.95
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	40,907,195.26	
27 a.Less: Accumulated Depreciation	(13,533,657.56)	27,373,537.70
28. Equipment - Road	10,400,504.69	
28 a.Less: Accumulated Depreciation	(8,971,245.77)	1,429,258.92
29. Equipment - Shop	1,015,987.27	
29 a.Less: Accumulated Depreciation	(748,607.45)	267,379.82
30. Equipment - Engineers	215,396.92	
30 a.Less: Accumulated Depreciation	(144,822.08)	70,574.84
31. Equipment - Yard and Storage	1,299,127.27	
31 a.Less: Accumulated Depreciation	(798,727.65)	500,399.62
32. Equipment and Furniture - Office	3,945,212.73	
32 a.Less: Accumulated Depreciation	(3,771,862.60)	173,350.13
33. Infrastructure	1,554,600,691.00	
33 a.Less: Accumulated Depreciation	(910,492,890.00)	644,107,801.00
34. Vehicles	29,358,892.36	
34 a.Less: Accumulated Depreciation	(22,213,970.50)	7,144,921.86
35. Construction Work in Progress		133,145.72
	36. Total Assets	\$874,478,325.56
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	21,416,341.61
	37 b.Local	18,471,002.54
	37 c.Co. Road Comm.	190,483,180.41
	37 d.Infrastructure	644,107,801.00
	38. Total Equities	\$874,478,325.56
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		461,727.79
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$461,727.79
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
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
Licenses and Permits				
49. Specify	643,704.65	144,991.35	8,739.90	797,435.90
Federal Sources				
50. Surface Tran. Program (STP)	6,781,105.63	0.00	0.00	6,781,105.63
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	2,313.62	190,234.18	0.00	192,547.80
54. High Priority	342,000.00	0.00	0.00	342,000.00
55. Other	16,510,424.60	97,158.11	857,619.38	17,465,202.09
56. Total Federal Sources	23,635,843.85	287,392.29	857,619.38	24,780,855.52
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	8,253.71	1,746.29		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	5,502,700.17	2,770,401.00		8,273,101.17
60. Allocation	54,316,534.36	11,492,062.12		65,808,596.48
61. Total MTF	59,827,488.24	14,264,209.41		74,091,697.65
Other				
62. Local Bridge	1,430,246.85	0.00		1,430,246.85
63. Other	1,218,160.10	0.00	0.00	1,218,160.10
64. Total Other	2,648,406.95	0.00	0.00	2,648,406.95
Economic Development Fund				
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	5,149.79	0.00		5,149.79
71. Total EDF	5,149.79	0.00		5,149.79
72. Total State Sources	\$62,481,044.98	\$14,264,209.41	\$0.00	\$76,745,254.39

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$6,375,501.84	\$0.00	\$0.00	\$6,375,501.84
74. Township Contr.	2,627,338.56	2,201,092.01	524,216.58	5,352,647.15
75. Other	217,075.53	24,419.50	0.00	241,495.03
76. Total Contributions	9,219,915.93	2,225,511.51	524,216.58	11,969,644.02
Charges for Service				
77. Trunkline Maintenance	0.00		6,772,671.18	6,772,671.18
78. Trunkline Non-maintenance	0.00		852,902.20	852,902.20
79. Salvage Sales	0.00	0.00	21,774.34	21,774.34
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	7,647,347.72	7,647,347.72
Interest and Rents				
82. Interest Earned	129,111.48	27,476.84	194,784.48	351,372.80
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	129,111.48	27,476.84	194,784.48	351,372.80
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.	27,074.48	23,108.12	258,622.57	308,805.18
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	247,556.96	244,320.43	1,692,025.66	2,183,903.05
91. Total Other	274,631.44	267,428.55	1,950,648.23	2,492,708.23
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	\$96,384,252.33	\$17,217,009.95	\$11,183,356.29	\$124,784,618.58

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$3,640,347.37	\$52,618.42		\$3,692,965.79
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.	3,640,347.37	52,618.42		3,692,965.79
Preservation - Structural Improvements				
104. Roads	45,971,410.07	7,474,807.15		53,446,217.22
105. Structures	2,277,906.46	619,540.50		2,897,446.96
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	122,358.87		122,358.87
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	48,249,316.53	8,216,706.52		56,466,023.05
Maintenance				
111. Roads	6,582,773.40	7,955,400.11		14,538,173.51
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	3,475,425.25	1,662,523.50		5,137,948.75
115. Traffic Control	5,906,443.67	606,595.16		6,513,038.83
116. Total Maintenance	15,964,642.32	10,224,518.77		26,189,161.09
117. Total Construction, Preservation And Maintenance	67,854,306.22	18,493,843.71		86,348,149.93
Other				
118. Trunkline Maintenance	0.00		6,765,558.18	6,765,558.18
119. Trunkline Non-maintenance	0.00		785,151.50	785,151.50
120. Administrative Expense	875,354.16	238,579.75		1,113,933.91
121. Equipment - Net	290,589.69	283,582.78	213,120.10	787,292.57
122. Capital Outlay - Net	1,183,006.74	1,201,810.82	(2,543,165.64)	(158,348.08)
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	13,429.02	0.00	0.00	13,429.02
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	2,911,268.03	939,775.16	3,421,846.25	7,272,889.44
127. Total Other	5,273,647.64	2,663,748.51	8,642,510.39	16,579,906.54
128. Total Expenditures	\$73,127,953.86	\$21,157,592.22	\$8,642,510.39	\$102,928,056.47

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$96,384,252.33	\$17,217,009.95	\$11,183,356.29	\$124,784,618.58
130. Total Expenditures	73,127,953.86	21,157,592.22	8,642,510.39	102,928,056.47
131. Excess of Revenues Over (Under) Expenditures	23,256,298.47	(3,940,582.27)	2,540,845.90	21,856,562.11
132. Optional Transfers				
132 a. Primary to Local (50%)	(5,982,748.82)	5,982,748.82		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	(5,982,748.82)	5,982,748.82		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	17,273,549.65	2,042,166.55	2,540,845.90	21,856,562.11
136. Beginning Fund	38,179,313.77	8,125,123.17	57,599,353.62	103,903,790.56
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	38,179,313.77	8,125,123.17	57,599,353.62	103,903,790.56
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$55,452,863.42	\$10,167,289.72	\$60,140,199.52	\$125,760,352.67

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,565,841.02	
142. Depreciation	<u>3,363,025.08</u>	
143. Other	<u>1,008,724.94</u>	
144. Total Direct		<u>5,937,591.04</u>

145. Indirect Equipment Expense		<u>2,508,013.09</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>629,854.25</u>	
148. Total Operating		<u>\$629,854.25</u>

149. TOTAL EQUIPMENT EXPENSE		<u>\$9,075,458.38</u>
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Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	26,375.40	1,328.58		27,703.98
151. Preservation - Structural Improvement	202,146.36	108,386.61		310,532.97
152. Maintenance	<u>2,830,353.79</u>	<u>2,875,920.54</u>		<u>5,706,274.33</u>
153. Inventory Operations	0.00	0.00	488,250.62	488,250.62
154. MDOT	0.00		<u>1,450,513.84</u>	<u>1,450,513.84</u>
155. Other Reimbursable Charges	0.00	0.00	<u>235,723.91</u>	<u>235,723.91</u>
156. All Other Charges	286.45	(238.40)	<u>69,118.11</u>	<u>69,166.16</u>
157. Total Equipment Rental Credits	<u>3,059,162.00</u>	<u>2,985,397.33</u>	<u>2,243,606.48</u>	<u>8,288,165.81</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>787,292.57</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$3,059,162.00</u>	<u>\$2,985,397.33</u>	<u>\$2,243,606.48</u>	<u>\$8,288,165.81</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	36.91 %	36.02 %	27.07 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,349,751.69</u>	<u>3,268,980.11</u>	<u>2,456,726.58</u>	<u>9,075,458.38</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>290,589.69</u>	<u>283,582.78</u>	<u>213,120.10</u>	<u>787,292.57</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$226,691.04	\$320,913.63
164. Primary Preservation - Struct. Imp.	1,498,372.03	2,121,160.01
165. Primary Maintenance	2,128,108.78	3,012,642.44
166. Local Construction/Cap. Imp.	18,922.73	26,787.83
167. Local Preservation - Struct. Imp.	354,635.64	502,037.56
168. Local Maintenance	1,790,463.03	2,534,656.46
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	648,210.52	917,630.50
171. Equipment Expense - Indirect	233,544.63	330,615.83
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,033,279.73	1,462,755.21
174. State Trunkline Maintenance	1,407,434.18	
175. Sundry Account Rec.	609,653.15	
176. Capital Outlay	202.98	0.00
177. Other	6,859,100.62	5,153,419.20
178. Total Payroll	<u>\$16,808,619.06</u>	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	<u>\$16,808,619.06</u>	Total Distributive <u>\$16,382,618.67</u>

	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	\$3,115,522.30	\$174,392.96	\$5,451,447.11	\$10,593,717.76	\$81,639.99	\$21,501.61	\$19,438,221.73
182. Less: Benefits Recovered	(419,886.53)	(25,456.16)	(795,748.83)	(1,546,367.10)	(11,917.02)	(3,138.59)	(2,802,514.23)
183. Less: Refunds	(3,015.65)	(93,407.60)	0.00	(156,665.59)	0.00	0.00	(253,088.84)
184. Benefits to be Distributed	2,692,620.12	55,529.20	4,655,698.28	8,890,685.07	69,722.97	18,363.02	16,382,618.66
185. Applicable Labor Cost	11,572,566.14	11,572,566.14	11,572,566.14	11,572,566.14	11,572,566.14	11,572,566.14	
186. Factor	0.232673	0.004798	0.402305	0.768255	0.006025	0.001587	1.415643

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$3,640,347.37	\$428,350.67
188. Primary Preservation - Struct Imp.	48,249,316.53	4,843,919.38
189. Primary Maintenance	15,964,642.32	1,595,733.19
190. Local Construction/Cap. Imp.	52,618.42	5,181.53
191. Local Preservation - Struct. Imp.	8,216,706.52	853,445.86
192. Local Maintenance	10,224,518.77	1,006,513.20
193. Other	4,200,134.39	330,090.49
194. TOTAL	\$90,548,284.32	\$9,063,234.32

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	32,360.75	(100,494.33)	0.00	0.00	9,131,367.90	\$9,063,234.32
196. Applicable Operation Cost	90,548,284.32	90,548,284.32	90,548,284.32	90,548,284.32	90,548,284.32	
197. Factor	0.000357	(0.001110)	0.000000	0.000000	0.100845	\$0.100092

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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.	\$1,011,508.17	\$52,220.67	\$2,628,839.20	\$397.75	\$3,640,347.37	\$52,618.42
199. Preser - Struct. Imp.	9,008,751.43	3,492,415.93	39,240,565.10	4,601,931.72	48,249,316.53	8,094,347.65
200. Special Assessment	0.00	12,049.14	0.00	110,309.73	0.00	122,358.87
201. Maintenance	12,080,406.13	9,504,856.50	3,884,236.19	719,662.27	15,964,642.32	10,224,518.77
202. Total	<u>\$22,100,665.73</u>	<u>\$13,061,542.24</u>	<u>\$45,753,640.49</u>	<u>\$5,432,301.47</u>	<u>\$67,854,306.22</u>	<u>\$18,493,843.71</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$1,206,295.04	\$201,139.14
204. Fringe Benefits	1,635,109.12	269,999.08
205. Equipment Rental	1,354,092.24	96,421.60
206. Materials	130,385.83	63,081.71
207. Handling Charges	0.00	0.00
208. Overhead	1,331,382.10	154,509.97
209. Other	0.00	0.00
210. Total Charges for Current Year	\$5,657,264.33	\$785,151.50
211. Beginning Balance	2,841,100.28	67,895.87
212. Sub-Total	8,498,364.61	853,047.37
213. Less Credits	(7,846,450.04)	(756,766.95)
214. Ending Balance	\$651,914.57	\$96,280.42

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	135,779.54
217. Equipment Road (976, 981)	3,742,511.51
218. Equipment Shop (977)	53,941.36
219. Equipment Engineers (978)	10,098.99
220. Equipment - Yard and Storage (979)	218,284.27
221. Equipment Office (980)	92,205.13
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,252,820.80</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	1,569,716.16	1,531,866.05	1,151,238.59	4,252,820.80
225. Less: Equipment Retirements 689	(217.41)	(183.54)	(2,530.86)	(2,931.81)
226. Sub-total	1,569,498.75	1,531,682.51	1,148,707.73	4,249,888.99
227. Less: Depreciation and Depletion 968	(386,492.01)	(329,871.69)	(3,691,873.37)	(4,408,237.07)
228. Net Capital Outlay Expenditure	<u>\$1,183,006.74</u>	<u>\$1,201,810.82</u>	<u>\$(2,543,165.64)</u>	<u>\$(158,348.08)</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)	20,233,334.87	17,269,191.72	193,274,143.05	230,776,669.64
230. Percentage of Total	8.77 %	7.48 %	83.75 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>27,074.48</u>	<u>23,108.12</u>	<u>258,622.57</u>	<u>308,805.18</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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>\$74,091,697.65</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,113,933.91</u>
234. Total Capital Outlay (from Page 13)			<u>4,252,820.80</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>13,429.02</u>
236 a. Total Deductions			<u>5,380,183.73</u>
236 b. Adjusted MTF Returns			<u>68,711,513.92</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$48,249,316.53</u>	<u>\$8,216,706.52</u>	<u>56,466,023.05</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>15,964,642.32</u>	<u>10,224,518.77</u>	<u>26,189,161.09</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(17,898,426.00)</u>	<u>(190,234.18)</u>	<u>(18,088,660.18)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>46,315,532.85</u>	<u>18,250,991.11</u>	<u>64,566,523.96</u>
241. 90% of Adjusted MTF Returns			<u>61,840,362.53</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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

Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>2,787,434.26</u>	<u>927,077.53</u>	<u>367,364.91</u>	<u>2,991,565.88</u>	<u>1,856,876.47</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>1,280,690.60</u>	<u>24,774.72</u>	<u>355,753.85</u>	<u>456,744.36</u>	<u>868,600.26</u>
242. TOTAL					<u>\$11,916,882.84</u>

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

$$\underline{4,091,697.65} \times .10 = \underline{7,409,169.77}$$

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$233,544.63
712-724	Fringe Benefits - Shop Employees	330,615.83
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	7,260.50
736	Tire Shop Supplies	0.00
737	Shop Supplies	76,543.03
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,351.44
807	Data Processing - Shop	9,576.50
810	Education Expense - Shop	415.75
850-859	Communications - Shop	72,455.84
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	14,281.98
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	477,102.50
883	Insurance - Underground Tank	5,423.47
921-923	Utilities - Shop and Storage Buildings	258,076.02
931	Buildings Repairs and Maintenance	127,211.02
932	Yard and Storage Repairs and Maintenance	13,687.91
933	Shop Equipment Repairs and Maintenance	3,493.49
934	Office Equipment Repairs and Maintenance	95.00
941	Equipment Rental - Shop Pickup/Wrecker	7,190.18
944-947	Underground Storage Tank Expense	105.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	617,494.49
968	Depreciation - Storage Building	33,667.92
968	Depreciation - Shop Equipment	55,306.12
968	Depreciation - Stockroom Expense	14,339.00
707	Other:	143,775.47
	243. TOTAL	\$2,508,013.09

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	\$1,033,279.73
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,462,755.21
727	Postage	0.00
728	Office Supplies	10,583.99
730	Dues and Subscriptions	46,943.57
801	Contractual Services	21,640.00
803	Legal Services	0.00
804	Auditing and Accounting Services	21,500.00
807	Data Processing	95,082.59
810	Education	0.00
850-853	Communications	14,994.49
861	Travel and Mileage	0.00
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	2,010.49
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	11,367.12
882	Insurance - General Liability	0.00
920-923	Utilities	145,970.71
931	Building Repair/Maintenance	56,864.60
934	Office Equipment Repair/Maintenance	1,991.93
942	Building Rental	0.00
955-956	Miscellaneous	861.62
966-967	Overhead	0.00
968	Depreciation - Buildings	127,400.37
968	Depreciation - Engineering Equipment	442.27
968	Depreciation - Office Equipment and Furniture	57,954.49
	Other:	6,732.83
	244. TOTAL	\$3,118,376.01
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(58,259.63)
629	Overhead - State Trunkline Maintenance	(1,945,740.42)
691	Purchase Discounts	0.00
	Other:	(442.05)
	Total Credits to Administrative Expense	\$(2,004,442.10)
	245. Net Administrative Expense	\$1,113,933.91

Year Ended - 2021

Start: 10/01/2020 **End:** 09/30/2021

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 - 2021

Start: 10/01/2020 End: 09/30/2021

**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.	\$52,618.42
248. Widening	0.00 mi.	3,640,347.37	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>\$3,640,347.37</u>		<u>\$52,618.42</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x 18,644,293.60	0.66 mi.	\$3,838,749.97
252. Resurfacing	19.89 mi.	17,704,324.12	2.33 mi.	1,501,900.58
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	2,086,470.90
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	521.00 ea.	8,388,073.78	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	478.00 ea.	768,626.79	117.00 ea.	47,685.70
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	22.00 ea.	466,091.78	0.00 ea.	122,358.87
260. Subtotals		<u>45,971,410.07</u>		<u>7,597,166.02</u>
BRIDGES				
261. Replacement	0.00 ea.	209,264.68	0.00 ea.	527,665.53
262. Recondition or Repair	0.00 ea.	2,019,568.60	0.00 ea.	91,874.97
263. Replace with Culvert	0.00 ea.	49,073.18	0.00 ea.	0.00
264. Bridge Subtotals		<u>2,277,906.46</u>		<u>619,540.50</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$48,249,316.53</u>		<u>\$8,216,706.52</u>

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

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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	153,340.95	28.19	2.48	114,160.66	3,634	76,459.36
Bruce	60.29	35.28	269,117.73	22.42	13.82	273,365.68	7,461	156,979.44
Chesterfield	131.37	131.37	726,344.70	22.03	22.03	398,831.13	45,376	954,711.04
Clinton	218.11	218.11	1,205,930.19	56.22	56.22	1,017,806.90	100,513	2,114,793.52
Harrison	67.85	67.85	375,142.64	21.90	21.90	396,477.59	24,314	511,566.56
Lenox	55.11	13.58	198,054.15	19.03	8.61	183,946.92	6,022	126,702.88
Macomb	256.85	256.85	1,420,123.68	33.37	33.37	604,130.46	91,663	1,928,589.52
Ray	49.52	9.98	172,257.36	24.85	9.55	214,111.40	3,780	79,531.20
Richmond	66.44	9.12	220,149.01	19.03	3.57	106,280.52	3,544	74,565.76
Shelby	232.41	232.41	1,284,994.91	45.66	45.66	826,628.64	79,408	1,670,744.32
Washington	99.09	99.09	547,868.59	37.20	37.20	673,468.81	26,261	552,531.44
266. Totals	1,285.67	1,077.28	\$6,573,323.91	329.90	254.41	\$4,809,208.71	391,976	\$8,247,175.04

Local Road Rate Per Mile	2961	Primary Road Rate Per Mile	2694
Local Urban Road Rate Per Mile	2568	Primary Urban Road Rate Per Mile	15410
Population Rate Per Capita	21.04		

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Armada	0.00	1,163,136.28	1,163,136.28	24,585.00
Bruce	1,434.50	679,683.72	681,118.22	65,032.60
Chesterfield	0.00	1,398,142.69	1,398,142.69	55,423.13
Clinton	0.00	5,467,537.80	5,467,537.80	1,554,714.86
Harrison	0.00	1,154,656.59	1,154,656.59	529,363.04
Lenox	0.00	678,468.53	678,468.53	44,715.34
Macomb	3,598,590.69	5,616,038.57	9,214,629.26	1,318,422.79
Ray	0.00	932,059.04	932,059.04	24,585.00
Richmond	0.00	653,629.64	653,629.64	23,205.00
Shelby	0.00	5,823,525.29	5,823,525.29	1,494,600.98
Washington	0.00	1,246,708.72	1,246,708.72	217,999.41
267. Totals	\$3,600,025.19	\$24,813,586.87	\$28,413,612.06	\$5,352,647.15

*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 - 2021

Start: 10/01/2020 End: 09/30/2021

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Mill/Repair Subbase/HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Garfield Road	2,500,000.00	09/30/2021	Asphalt