

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Ottawa 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

5-23-2022

Date

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Year Ended - 2021

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

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

1. Cash	\$27,243,797.00
2. Investments	21,607,556.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,093,576.00
b. State Trunkline Maintenance	783,103.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	2,833,910.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	84,353.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,188,535.00
5. Road Materials	296,861.00
6. Equipment Materials and Parts	270,241.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$57,401,932.00**

Year Ended - 2021

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$3,642,618.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	1,747,702.00
14. Advances	1,140,853.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	106,684.00

Fund Balances

19. Primary Road Fund	45,463,374.00
20. Local Road Fund	1,312,688.00
21. County Road Commission Fund	3,988,013.00
22. Total Fund Balances	50,764,075.00

23. TOTAL LIABILITIES AND FUND BALANCES**\$57,401,932.00**

Year Ended - 2021

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$3,461,915.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	22,102,867.00	
27 a.Less: Accumulated Depreciation	(6,077,513.00)	16,025,354.00
28. Equipment - Road	25,804,020.00	
28 a.Less: Accumulated Depreciation	(21,867,042.00)	3,936,978.00
29. Equipment - Shop	640,175.00	
29 a.Less: Accumulated Depreciation	(448,634.00)	191,541.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	477,023.00	
32 a.Less: Accumulated Depreciation	(368,032.00)	108,991.00
33. Infrastructure	460,675,097.00	
33 a.Less: Accumulated Depreciation	(214,463,263.00)	246,211,834.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		338,985.00
	36. Total Assets	\$270,275,598.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	943,253.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	23,120,511.00
	37 d.Infrastructure	246,211,834.00
	38. Total Equities	\$270,275,598.00
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		3,615,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		1,740,753.00
42. Installment/Lease Purchase Payable		0.00
43. Other		417,568.00
	44. Total Liabilities	\$5,773,321.00
 <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	\$4,849,063.00	\$0.00	\$0.00	\$4,849,063.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	4,849,063.00	0.00	0.00	4,849,063.00
Licenses and Permits				
49. Specify	0.00	0.00	0.00	0.00
Federal Sources				
50. Surface Tran. Program (STP)	1,152,145.00	0.00	0.00	1,152,145.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	1,627,502.00	0.00	0.00	1,627,502.00
53. Bridge	30,082.00	0.00	0.00	30,082.00
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	2,809,729.00	0.00	0.00	2,809,729.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,065.24	2,934.76		10,000.00
58. Snow Removal	34,795.00	67,539.00		102,334.00
59. Urban Road	3,448,482.00	1,771,928.00		5,220,410.00
60. Allocation	19,517,797.00	8,107,320.00		27,625,117.00
61. Total MTF	23,008,139.24	9,949,721.76		32,957,861.00
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$23,008,139.24	\$9,949,721.76	\$0.00	\$32,957,861.00

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	758,392.00	5,094,851.00	0.00	5,853,243.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	758,392.00	5,094,851.00	0.00	5,853,243.00
Charges for Service				
77. Trunkline Maintenance	3,878,322.00		0.00	3,878,322.00
78. Trunkline Non-maintenance	770,538.00		0.00	770,538.00
79. Salvage Sales	21,412.00	20,060.00	0.00	41,472.00
80. Other	338,016.21	235,755.24	5,383.55	579,155.00
81. Total Charges	5,008,288.21	255,815.24	5,383.55	5,269,487.00
Interest and Rents				
82. Interest Earned	23,577.00	0.00	3,094.00	26,671.00
83. Property Rentals	60.00	40.00	0.00	100.00
84. Total Interest/Rents	23,637.00	40.00	3,094.00	26,771.00
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.	5,383.55	0.00	127,477.45	132,861.00
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	5,383.55	0.00	127,477.45	132,861.00
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	\$36,462,632.00	\$15,300,428.00	\$135,955.00	\$51,899,015.00

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	\$3,975,644.64	\$2,162,648.44		\$6,138,293.08
99. Structures	742,857.64	230,370.36		973,228.00
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>4,718,502.28</u>	<u>2,393,018.80</u>		<u>7,111,521.08</u>
Preservation - Structural Improvements				
104. Roads	9,772,899.72	4,355,694.20		14,128,593.92
105. Structures	0.00	0.00		0.00
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>9,772,899.72</u>	<u>4,355,694.20</u>		<u>14,128,593.92</u>
Maintenance				
111. Roads	2,307,110.00	3,829,373.00		6,136,483.00
112. Structures	158,136.00	57,142.00		215,278.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,156,523.00	1,419,950.00		2,576,473.00
115. Traffic Control	464,088.00	353,770.00		817,858.00
116. Total Maintenance	<u>4,085,857.00</u>	<u>5,660,235.00</u>		<u>9,746,092.00</u>
117. Total Construction, Preservation And Maintenance	<u>18,577,259.00</u>	<u>12,408,948.00</u>		<u>30,986,207.00</u>
Other				
118. Trunkline Maintenance	3,912,005.00		0.00	3,912,005.00
119. Trunkline Non-maintenance	770,539.00		0.00	770,539.00
120. Administrative Expense	2,026,258.45	1,353,468.55		3,379,727.00
121. Equipment - Net	124,304.41	116,475.57	0.00	240,779.98
122. Capital Outlay - Net	0.00	0.00	803,582.00	803,582.00
123. Debt Principal Payment	486,500.00	208,500.00	0.00	695,000.00
124. Interest Expense	150,850.00	64,650.00	0.00	215,500.00
125. Drain Assessment	247,016.00	0.00	0.00	247,016.00
126. Other	182,236.14	(164,302.12)	4.00	17,938.02
127. Total Other	<u>7,899,709.00</u>	<u>1,578,792.00</u>	<u>803,586.00</u>	<u>10,282,087.00</u>
128. Total Expenditures	<u>\$26,476,968.00</u>	<u>\$13,987,740.00</u>	<u>\$803,586.00</u>	<u>\$41,268,294.00</u>

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	\$36,462,632.00	\$15,300,428.00	\$135,955.00	\$51,899,015.00
130. Total Expenditures	26,476,968.00	13,987,740.00	803,586.00	41,268,294.00
131. Excess of Revenues Over (Under) Expenditures	9,985,664.00	1,312,688.00	(667,631.00)	10,630,721.00
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	9,985,664.00	1,312,688.00	(667,631.00)	10,630,721.00
136. Beginning Fund	39,606,763.00	558,125.00	(31,534.00)	40,133,354.00
137. Adjustment	(4,129,053.00)	(558,125.00)	4,687,178.00	0.00
138. Beginning Fund Balance Restated	35,477,710.00	0.00	4,655,644.00	40,133,354.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$45,463,374.00	\$1,312,688.00	\$3,988,013.00	\$50,764,075.00

Year Ended - 2021

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$873,512.14	
142. Depreciation	<u>1,641,564.79</u>	
143. Other	<u>766,647.71</u>	
144. Total Direct		<u>3,281,724.64</u>

145. Indirect Equipment Expense		<u>2,102,386.92</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>580,320.41</u>	
148. Total Operating		<u>\$580,320.41</u>

149. TOTAL EQUIPMENT EXPENSE \$5,964,431.97

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	68,691.10	118,393.52		187,084.62
151. Preservation - Structural Improvement	61,032.52	221,400.04		282,432.56
152. Maintenance	<u>1,295,903.36</u>	<u>2,428,981.57</u>		<u>3,724,884.93</u>
153. Inventory Operations	96,281.37	0.00	0.00	96,281.37
154. MDOT	<u>1,186,340.61</u>		<u>0.00</u>	<u>1,186,340.61</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	246,627.90	0.00	0.00	246,627.90
157. Total Equipment Rental Credits	<u>2,954,876.86</u>	<u>2,768,775.13</u>	<u>0.00</u>	<u>5,723,651.99</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>240,779.98</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,954,876.86</u>	<u>\$2,768,775.13</u>	<u>\$0.00</u>	<u>\$5,723,651.99</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	51.63 %	48.37 %	0.00 %	100.00 %
161. Prorated Total Equipment Expense	<u>3,079,181.27</u>	<u>2,885,250.70</u>	<u>0.00</u>	<u>5,964,431.97</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>124,304.41</u>	<u>116,475.57</u>	<u>0.00</u>	<u>240,779.98</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.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	288,090.62	311,630.35
165. Primary Maintenance	820,521.84	887,571.84
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	0.00	0.00
168. Local Maintenance	1,357,848.99	1,468,809.37
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	0.00	0.00
171. Equipment Expense - Indirect	0.00	0.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,373,311.49	1,485,535.48
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	0.00	0.00
178. Total Payroll	\$3,839,772.94	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$3,839,772.94	Total Distributive \$4,153,547.04

	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	\$972,660.76	\$202,107.96	\$3,487,598.36	\$1,692,660.75	\$22,321.22	\$9,740.45	\$6,387,089.50
182. Less: Benefits Recovered	(340,136.01)	(70,676.43)	(1,219,600.73)	(591,917.44)	(7,805.65)	(3,406.20)	(2,233,542.46)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	632,524.75	131,431.53	2,267,997.63	1,100,743.31	14,515.57	6,334.25	4,153,547.04
185. Applicable Labor Cost	3,839,772.94	3,839,772.94	3,839,772.94	3,839,772.94	3,839,772.94	3,839,772.94	
186. Factor	0.164730	0.034229	0.590659	0.286669	0.003780	0.001650	1.081717

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.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	14,416,801.36	(33,576.40)
189. Primary Maintenance	3,308,658.00	(7,705.79)
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	6,369,044.47	(14,833.36)
192. Local Maintenance	4,516,166.95	(10,518.04)
193. Other	0.00	0.00
194. TOTAL	\$28,610,670.78	\$(66,633.59)

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,036.82	54,643.02	(151,748.03)	0.00	22,434.60	\$(66,633.59)
196. Applicable Operation Cost	28,610,670.78	28,610,670.78	28,610,670.78	28,610,670.78	28,610,670.78	
197. Factor	0.000281	0.001910	(0.005304)	0.000000	0.000784	\$(0.002329)

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.	\$610,460.98	\$361,340.57	\$4,108,041.30	\$2,031,678.23	\$4,718,502.28	\$2,393,018.80
199. Preser - Struct. Imp.	2,098,935.97	226,612.54	7,673,963.75	4,129,081.66	9,772,899.72	4,355,694.20
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,085,857.00	5,660,235.00	0.00	0.00	4,085,857.00	5,660,235.00
202. Total	<u>\$6,795,253.95</u>	<u>\$6,248,188.11</u>	<u>\$11,782,005.05</u>	<u>\$6,160,759.89</u>	<u>\$18,577,259.00</u>	<u>\$12,408,948.00</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	\$851,147.90	\$0.00
204. Fringe Benefits	826,892.36	0.00
205. Equipment Rental	1,186,340.61	0.00
206. Materials	1,451,679.50	0.00
207. Handling Charges	0.00	0.00
208. Overhead	366,467.96	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$4,682,528.33	\$0.00
211. Beginning Balance	719,131.00	0.00
212. Sub-Total	5,401,659.33	0.00
213. Less Credits	(4,618,556.33)	0.00
214. Ending Balance	\$783,103.00	\$0.00

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)	815,857.37
217. Equipment Road (976, 981)	1,922,231.86
218. Equipment Shop (977)	98,665.77
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	6,030.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$2,842,785.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	2,842,785.00	2,842,785.00
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	2,842,785.00	2,842,785.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,039,203.00)	(2,039,203.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$803,582.00</u>	<u>\$803,582.00</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)	943,253.00	0.00	22,335,349.00	23,278,602.00
230. Percentage of Total	4.05 %	0.00 %	95.95 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>5,383.55</u>	<u>0.00</u>	<u>127,477.45</u>	<u>132,861.00</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>\$32,957,861.00</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>3,379,727.00</u>
234. Total Capital Outlay (from Page 13)			<u>2,842,785.00</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>695,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>215,500.00</u>
236 a. Total Deductions			<u>7,133,012.00</u>
236 b. Adjusted MTF Returns			<u>25,824,849.00</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$9,772,899.72</u>	<u>\$4,355,694.20</u>	<u>14,128,593.92</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>4,085,857.00</u>	<u>5,660,235.00</u>	<u>9,746,092.00</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>13,858,756.72</u>	<u>10,015,929.20</u>	<u>23,874,685.92</u>
241. 90% of Adjusted MTF Returns			<u>23,242,364.10</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>1,472,279.00</u>	<u>112,093.00</u>	<u>216,667.00</u>	<u>1,985,818.00</u>	<u>300,039.00</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>792,289.63</u>	<u>1,184,910.21</u>	<u>539,598.23</u>	<u>634,226.52</u>	<u>1,627,501.59</u>
242. TOTAL					<u>\$8,865,422.18</u>

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

$$\underline{2,957,861.00} \times .10 = \underline{3,295,786.10}$$

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	\$446,221.86
712-724	Fringe Benefits - Shop Employees	356,975.46
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	18,296.46
733	Welding Supplies	8,911.08
734	Safety Supplies - Shop	6,491.09
736	Tire Shop Supplies	6,734.23
737	Shop Supplies	278,175.22
791	Equipment Material/Parts Inventory Adjustment	1,136.40
801	Contractual Services - Shop	10,547.63
805	Health Services	0.00
806	Laundry Services	9,621.51
807	Data Processing - Shop	0.00
810	Education Expense - Shop	44.50
850-859	Communications - Shop	27,781.53
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	7,622.59
875	Insurance - Shop Buildings	64,555.14
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	159,721.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	175,881.53
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	84,048.61
933	Shop Equipment Repairs and Maintenance	23,602.88
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	37,201.65
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	263.04
968	Depreciation - Shop Building	357,994.16
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	20,559.35
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$2,102,386.92

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	\$1,373,311.49
709-714	Administrative Leave	0.00
724	Fringe Benefits	1,484,531.87
727	Postage	4,489.96
728	Office Supplies	33,547.45
730	Dues and Subscriptions	84,934.49
801	Contractual Services	402,278.48
803	Legal Services	52,764.21
804	Auditing and Accounting Services	9,500.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	53,700.17
861	Travel and Mileage	86,469.26
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,168.82
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	13,983.79
934	Office Equipment Repair/Maintenance	88,331.59
942	Building Rental	0.00
955-956	Miscellaneous	290.00
966-967	Overhead	0.00
968	Depreciation - Buildings	24,269.54
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	45,285.86
	244. TOTAL	\$3,758,856.98
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(366,467.96)
691	Purchase Discounts	(12,662.02)
	Other:	0.00
	Total Credits to Administrative Expense	\$(379,129.98)
	245. Net Administrative Expense	\$3,379,727.00

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	3.50 mi.	\$2,162,648.44
248. Widening	0.80 mi.	3,975,644.64	0.00 mi.	0.00
BRIDGES				
249. New Location	1.00 ea.	742,857.64	1.00 ea.	230,370.36
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$4,718,502.28		\$2,393,018.80

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	49.90 mi.	9,772,899.72	71.40 mi.	4,200,790.07
253. Gravel Surfacing	0.00 mi.	0.00	4.70 mi.	154,904.13
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		9,772,899.72		4,355,694.20
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$9,772,899.72		\$4,355,694.20

*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 (\$)
Allendale	77.75	53.06	366,475.83	17.58	8.89	184,355.43	26,582	559,285.28
Blendon	76.21	10.73	253,212.45	24.16	2.01	96,061.14	7,081	148,984.24
Chester	58.47	0.00	173,129.67	25.48	0.00	68,643.12	2,096	44,099.84
Crockery	50.61	19.54	200,034.93	22.95	8.99	200,363.20	4,572	96,194.88
Georgetown	175.00	175.00	967,575.00	52.37	52.37	948,106.46	54,091	1,138,074.64
Grand Haven	83.63	58.22	397,137.39	24.21	21.22	392,221.93	18,004	378,804.16
Holland	119.62	116.26	652,750.51	38.97	38.97	705,512.90	38,276	805,327.04
Jamestown	68.15	27.60	272,668.96	27.93	16.92	335,980.62	9,630	202,615.20
Olive	87.09	5.73	272,588.12	14.09	0.00	37,958.46	5,007	105,347.28
Park	93.21	93.21	515,358.08	19.35	19.35	350,312.41	18,625	391,870.00
Polkton	63.46	1.74	192,373.38	28.99	2.39	114,928.96	2,565	53,967.60
Port Sheldon	47.26	15.39	179,458.38	15.52	2.91	86,653.98	5,206	109,534.24
Robinson	60.18	2.97	185,819.94	29.96	2.80	123,860.24	6,382	134,277.28
Spring Lake	46.84	46.84	258,978.36	13.82	13.82	250,197.27	12,799	269,290.96
Tallmadge	39.17	30.88	195,282.20	23.51	21.95	401,585.45	8,802	185,194.08
Wright	60.94	6.22	196,416.30	25.81	4.87	144,578.84	3,190	67,117.60
Zeeland	72.03	25.07	277,660.59	21.90	6.08	152,691.40	12,008	252,648.32
266. Totals	1,279.62	688.46	\$5,556,920.09	426.60	223.54	\$4,594,011.81	234,916	\$4,942,632.64
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* (\$)
Allendale	300.85	1,233,560.00	1,233,860.85	224,030.28
Blendon	5,175.29	952,352.52	957,527.81	0.00
Chester	456,792.39	78,886.98	535,679.37	136,627.58
Crockery	1,604,612.42	258,457.25	1,863,069.67	480,247.76
Georgetown	1,955,845.87	2,837,318.73	4,793,164.60	471,033.32
Grand Haven	0.00	1,491,954.56	1,491,954.56	243,688.68
Holland	23,189.47	1,449,865.37	1,473,054.84	502,032.80
Jamestown	1,111,151.62	629,823.54	1,740,975.16	962,595.77
Olive	375,769.86	825,324.60	1,201,094.46	479,058.07
Park	59,046.94	1,188,923.89	1,247,970.83	704,739.01
Polkton	0.00	174.62	174.62	0.00
Port Sheldon	0.00	427,148.39	427,148.39	0.00
Robinson	1,012,867.95	1,851,835.61	2,864,703.56	1,026,059.47
Spring Lake	136,643.82	166,476.42	303,120.24	166,081.11
Tallmadge	37,151.01	515,699.62	552,850.63	0.00
Wright	27.14	48,229.72	48,256.86	0.00
Zeeland	332,946.45	172,562.10	505,508.55	457,049.15
267. Totals	\$7,111,521.08	\$14,128,593.92	\$21,240,115.00	\$5,853,243.00

*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: Chipseal + Fogseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
493-001-231-2021	644,994.09	09/30/2021	Asphalt
493-009-231-2021	498,672.01	09/30/2021	Asphalt
493-013-231-2021	218,868.91	09/30/2021	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467-018-105-2021	19,817.00	09/30/2021	Asphalt
467-019-105-2021	41,720.00	09/30/2021	Asphalt
467-020-105-2021	25,315.10	09/30/2021	Asphalt
467-022-105-2021	7,822.50	09/30/2021	Asphalt
481-010-4565	0.01	09/30/2021	Asphalt

Work Type: Crush & Shape with HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
465-007-210005	917,986.86	09/30/2021	Asphalt

Work Type: Micro -Surfacing & Cape Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
458-020-255-2021	396,640.48	09/30/2021	Asphalt
481-014-5463	166,081.11	09/30/2021	Asphalt
485-022-255-2021	229,553.20	09/30/2021	Asphalt

Work Type: Overband Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497-18-2021	575,045.28	09/30/2021	Asphalt
497-20-2021	891,723.89	09/30/2021	Asphalt

Year Ended - 2021

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

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-536	1,994,906.32	09/30/2021	Asphalt
481-008-5423	629,104.53	09/30/2021	Asphalt
481-009-5444	300,640.24	08/27/2021	Gravel
481-013-5422	473,884.94	08/27/2021	Asphalt
481-013-5457	337,676.83	09/30/2021	Asphalt

Work Type: Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459-548	402,183.68	09/30/2021	Asphalt
459-549	30,507.91	09/30/2021	Asphalt
459-550	664,293.57	09/30/2021	Asphalt
459-551	37,063.48	09/30/2021	Asphalt
459-552	442,963.73	09/30/2021	Asphalt
459-553	817,252.89	09/30/2021	Asphalt
459-554	673,123.63	09/30/2021	Asphalt
465-004-210002	258,457.25	09/30/2021	Asphalt
465-006-210001	807,681.99	09/30/2021	Asphalt
465-010-210003	621,228.22	09/30/2021	Asphalt
465-011-210004	513,137.73	09/30/2021	Asphalt
481-001-5447	190,003.74	09/23/2021	Asphalt
481-003-5461	67,521.57	09/23/2021	Asphalt
481-005-5446	128,138.28	09/23/2021	Asphalt
481-006-5448	192,605.43	09/23/2021	Asphalt
481-007-5449	188,974.61	09/23/2021	Asphalt
481-007-5453	107,411.38	09/23/2021	Asphalt
481-008-5456	182,225.97	09/23/2021	Asphalt
481-009-5462	38,194.83	06/11/2021	Asphalt
481-013-5460	16,864.71	09/23/2021	Asphalt
481-017-5451	155,310.29	09/23/2021	Asphalt
485-005	233,023.43	09/30/2021	Asphalt
485-009	125,951.73	09/30/2021	Asphalt