

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

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

ATTEST

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Chairman

4/20/23  
\_\_\_\_\_  
Date

Year Ended - 2022

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

BALANCE SHEET

Assets

**General Operating Fund**

1. Cash	\$356,865.75
2. Investments	990,416.83
3. Accounts Receivable :	
a. Michigan Transportation Fund	990,679.73
b. State Trunkline Maintenance	79,025.59
c. State Transportation Department - Other	9,465.00
d. Due on County Road Agreement	264,296.42
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	2,425.00

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

	0.00
4. Deferred Expense State Aid	227,856.13
5. Road Materials	113,174.24
6. Equipment Materials and Parts	88,726.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS** \$3,122,931.19

Year Ended - 2022

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

**Liabilities and Fund Balances**

**Liabilities**

11. Accounts Payable	\$368,031.57
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	57,065.90
14. Advances	208,498.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	167,407.77
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	698,562.34
20. Local Road Fund	504,513.89
21. County Road Commission Fund	1,118,851.72
<b>22. Total Fund Balances</b>	<b>2,321,927.95</b>
<b>23. TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$3,122,931.19</b>

Year Ended - 2022

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$200.00
25. Land Improvements	\$120,157.85	
25 a. Less: Accumulated Depreciation	(97,569.34)	22,588.51
26. Depletable Assets	0.00	
26 a. Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,397,819.89	
27 a. Less: Accumulated Depreciation	(819,964.99)	577,854.90
28. Equipment - Road	7,285,779.86	
28 a. Less: Accumulated Depreciation	(6,227,068.00)	1,058,711.86
29. Equipment - Shop	45,567.47	
29 a. Less: Accumulated Depreciation	(39,473.66)	6,093.81
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	37,557.25	
32 a. Less: Accumulated Depreciation	(18,192.54)	19,364.71
33. Infrastructure	45,170,203.00	
33 a. Less: Accumulated Depreciation	(20,221,725.00)	24,948,478.00
34. Vehicles	0.00	
34 a. Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		378,073.55
<b>36. Total Assets</b>		<b>\$27,011,365.34</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
37 a. Primary		0.00
37 b. Local		0.00
37 c. Co. Road Comm.		2,062,887.34
37 d. Infrastructure		24,948,478.00
<b>38. Total Equities</b>		<b>\$27,011,365.34</b>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		142,562.12
42. Installment/Lease Purchase Payable		0.00
43. Other		200,000.00
<b>44. Total Liabilities</b>		<b>\$342,562.12</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2022

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

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	41,725.00	41,725.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	174,681.00	174,681.00
56. Total Federal Sources	<u>0.00</u>	<u>0.00</u>	<u>174,681.00</u>	<u>174,681.00</u>
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,943.69	4,056.31		10,000.00
58. Snow Removal	45,238.58	30,873.37		76,111.95
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,320,875.62	2,266,357.04		5,587,232.66
61. Total MTF	<u>3,372,057.89</u>	<u>2,301,286.72</u>		<u>5,673,344.61</u>
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Economic Development Fund</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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	66,701.62		66,701.62
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>0.00</u>	<u>66,701.62</u>		<u>66,701.62</u>
<b>72. Total State Sources</b>	<u>\$3,372,057.89</u>	<u>\$2,367,988.34</u>	<u>\$0.00</u>	<u>\$5,740,046.23</u>

Year Ended - 2022

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

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,077,603.04	0.00	1,077,603.04
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>0.00</u>	<u>1,077,603.04</u>	<u>0.00</u>	<u>1,077,603.04</u>
<b>Charges for Service</b>				
77. Trunkline Maintenance	564,261.57		0.00	564,261.57
78. Trunkline Non-maintenance	73,610.14		0.00	73,610.14
79. Salvage Sales	0.00	0.00	3,422.44	3,422.44
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>637,871.71</u>	<u>0.00</u>	<u>3,422.44</u>	<u>641,294.15</u>
<b>Interest and Rents</b>				
82. Interest Earned	3,933.80	2,397.66	7,722.84	14,054.30
83. Property Rentals	41.73	25.44	81.93	149.10
84. Total Interest/Rents	<u>3,975.53</u>	<u>2,423.10</u>	<u>7,804.77</u>	<u>14,203.40</u>
<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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	6,500.00	6,500.00
89. Contributions from Private Sources	0.00	10,000.00	0.00	10,000.00
90. Other	0.00	0.00	9,940.80	9,940.80
91. Total Other	<u>0.00</u>	<u>10,000.00</u>	<u>16,440.80</u>	<u>26,440.80</u>
<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	200,000.00	0.00	200,000.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>	<u>200,000.00</u>
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b><u>\$4,013,905.13</u></b>	<b><u>\$3,658,014.48</u></b>	<b><u>\$244,074.01</u></b>	<b><u>\$7,915,993.62</u></b>

Year Ended - 2022

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

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<b>Preservation - Structural Improvements</b>				
104. Roads	2,148,270.65	1,610,124.93		3,758,395.58
105. Structures	13,512.18	3,182.47		16,694.65
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>2,161,782.83</u>	<u>1,613,307.40</u>		<u>3,775,090.23</u>
<b>Maintenance</b>				
111. Roads	489,678.18	1,557,650.03		2,047,328.21
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	499,575.27	437,478.32		937,053.59
115. Traffic Control	2,639.72	3,544.26		6,183.98
116. Total Maintenance	<u>991,893.17</u>	<u>1,998,672.61</u>		<u>2,990,565.78</u>
117. Total Construction, Preservation And Maintenance	<u>3,153,676.00</u>	<u>3,611,980.01</u>		<u>6,765,656.01</u>
<b>Other</b>				
118. Trunkline Maintenance	564,261.58		0.00	564,261.58
119. Trunkline Non-maintenance	73,610.14		0.00	73,610.14
120. Administrative Expense	191,002.25	218,759.41		409,761.66
121. Equipment - Net	31,256.72	48,482.66	4,032.84	83,772.22
122. Capital Outlay - Net	0.00	0.00	192,038.55	192,038.55
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>860,130.69</u>	<u>267,242.07</u>	<u>196,071.39</u>	<u>1,323,444.15</u>
<b>128. Total Expenditures</b>	<b><u>\$4,013,806.69</u></b>	<b><u>\$3,879,222.08</u></b>	<b><u>\$196,071.39</u></b>	<b><u>\$8,089,100.16</u></b>

Year Ended - 2022

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

**STATEMENT OF CHANGES IN FUND BALANCES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$4,013,905.13	\$3,658,014.48	\$244,074.01	\$7,915,993.62
130. Total Expenditures	4,013,806.69	3,879,222.08	196,071.39	8,089,100.16
131. Excess of Revenues Over (Under) Expenditures	<u>98.44</u>	<u>(221,207.60)</u>	<u>48,002.62</u>	<u>(173,106.54)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>98.44</u>	<u>(221,207.60)</u>	<u>48,002.62</u>	<u>(173,106.54)</u>
136. Beginning Fund	698,463.90	425,721.49	1,370,849.10	2,495,034.49
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	698,463.90	425,721.49	1,370,849.10	2,495,034.49
139. Interfund Transfer(County to Primary and/or Local)	0.00	300,000.00	(300,000.00)	0.00
140. Ending Fund Balance	<u>\$698,562.34</u>	<u>\$504,513.89</u>	<u>\$1,118,851.72</u>	<u>\$2,321,927.95</u>



Year Ended - 2022

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$183,558.97	
142. Depreciation	513,821.90	
143. Other	650,045.06	
<b>144. Total Direct</b>		<b>1,347,425.93</b>

145. Indirect Equipment Expense		328,399.67
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Operating Equipment Expense

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

**149. TOTAL EQUIPMENT EXPENSE** \$1,675,825.60

**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	62,002.03	120,746.34		182,748.37
152. Maintenance	331,962.46	800,644.83		1,132,607.29
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	200,055.41		0.00	200,055.41
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	76,642.31	76,642.31
157. Total Equipment Rental Credits	594,019.90	921,391.17	76,642.31	1,592,053.38
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				83,772.22

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$594,019.90	\$921,391.17	\$76,642.31	\$1,592,053.38
	(A)	(B)	(C)	(D)
160. Percent of Total	37.31 %	57.87 %	4.81 %	100.00 %
161. Prorated Total Equipment Expense	625,276.62	969,873.83	80,675.15	1,675,825.60
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	31,256.72	48,482.66	4,032.84	83,772.22

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	22,220.19	20,975.24
165. Primary Maintenance	137,970.61	130,240.39
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	47,176.03	44,532.85
168. Local Maintenance	327,870.83	309,500.88
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	94,424.66	89,134.24
171. Equipment Expense - Indirect	49,694.23	46,909.96
172. Equipment Expense - Operating	0.00	0.00
173. Administration	190,728.99	180,042.83
174. State Trunkline Maintenance	158,364.84	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	19,450.41	18,360.64
177. Other	0.00	0.00
<b>178. Total Payroll</b>	<b>\$1,047,900.79</b>	
179. Less Applicable Payroll	(158,364.84)	
<b>180. Total Applicable Labor Cost</b>	<b>\$889,535.95</b>	<b>Total Distributive \$839,697.03</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	\$141,052.77	\$29,062.25	\$242,221.15	\$548,728.50	\$11,341.92	\$2,856.00	\$975,262.59
182. Less: Benefits Recovered	(19,607.03)	(4,039.73)	(33,669.82)	(76,275.73)	(1,576.63)	(396.94)	(135,565.88)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	121,445.74	25,022.52	208,551.33	472,452.77	9,765.29	2,459.06	839,696.71
185. Applicable Labor Cost	889,535.95	889,535.95	889,535.95	889,535.95	889,535.95	889,535.95	
186. Factor	0.136527	0.028130	0.234450	0.531123	0.010978	0.002764	0.943972

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	22,220.19	30,065.74
189. Primary Maintenance	137,970.61	13,795.10
190. Local Construction/Cap. Imp.	0.00	27,797.23
191. Local Preservation - Struct. Imp.	47,176.03	22,437.63
192. Local Maintenance	327,870.83	0.00
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$535,237.66</b>	<b>\$94,095.70</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(7,486.39)	29,789.75	0.00	71,791.27	\$94,094.63
196. Applicable Operation Cost	535,237.66	535,237.66	535,237.66	535,237.66	535,237.66	
197. Factor	0.000000	(0.013987)	0.055657	0.000000	0.134130	\$0.175800

Year Ended - 2022

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	142,437.01	341,704.99	2,019,345.82	1,271,602.41	2,161,782.83	1,613,307.40
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	824,449.12	1,785,329.55	167,444.05	213,343.06	991,893.17	1,998,672.61
<b>202. Total</b>	<b>\$966,886.13</b>	<b>\$2,127,034.54</b>	<b>\$2,186,789.87</b>	<b>\$1,484,945.47</b>	<b>\$3,153,676.00</b>	<b>\$3,611,980.01</b>

Year Ended - 2022

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$158,364.84	\$0.00
204. Fringe Benefits	150,543.92	0.00
205. Equipment Rental	167,284.46	0.00
206. Materials	31,061.46	0.00
207. Handling Charges	0.00	0.00
208. Overhead	57,006.90	5,766.70
209. Other	0.00	77,308.44
<b>210. Total Charges for Current Year</b>	<b>\$564,261.58</b>	<b>\$83,075.14</b>
211. Beginning Balance	86,412.70	0.00
212. Sub-Total	650,674.28	83,075.14
213. Less Credits	(571,648.69)	(73,610.14)
<b>214. Ending Balance</b>	<b>\$79,025.59</b>	<b>\$9,465.00</b>

Year Ended - 2022

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	721,434.64
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	17,800.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$739,234.64</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	739,234.64	739,234.64
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	739,234.64	739,234.64
227. Less: Depreciation and Depletion 968	0.00	0.00	(547,196.09)	(547,196.09)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$192,038.55</u>	<u>\$192,038.55</u>

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

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	1,871,460.00	1,871,460.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	6,500.00	6,500.00

Year Ended - 2022

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

**PRESERVATION EXPENDITURES - 90% OF MTF RETURNS**

(For Compliance with Section 12(16) of Act 51)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			\$5,673,344.61
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			409,761.66
234. Total Capital Outlay (from Page 13)			739,234.64
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,148,996.30
236 b. Adjusted MTF Returns			4,524,348.31
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,161,782.83	\$1,613,307.40	3,775,090.23
238. Routine Maintenance (from Page 6 Expenditures)	991,893.17	1,998,672.61	2,990,565.78
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,153,676.00	3,611,980.01	6,765,656.01
241. 90% of Adjusted MTF Returns			4,071,913.48

Year Ended - 2022

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

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

Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	0.00	816,270.00	0.00	368,839.00	401,719.57
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	303,063.00	509,516.90	600,090.00	49,092.00	58,885.20
				<b>242. TOTAL</b>	<b><u>\$3,107,475.67</u></b>

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

$$5,673,344.61 \times .10 = 567,334.46$$



Year Ended - 2022

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$51,569.82
712-724	Fringe Benefits - Shop Employees	32,746.34
721	Drug Testing	1,094.43
728	Office Supplies - Shop	832.48
731	Janitor Supplies - Shop	3,766.38
733	Welding Supplies	6,662.71
734	Safety Supplies - Shop	14,234.76
736	Tire Shop Supplies	423.23
737	Shop Supplies	62,609.16
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	8,661.06
807	Data Processing - Shop	0.00
810	Education Expense - Shop	12,144.58
850-859	Communications - Shop	3,856.94
861	Travel and Mileage - Shop Employees	3,581.54
862	Freight Costs	1,318.42
875	Insurance - Shop Buildings	10,517.46
876	Insurance - Boiler and Machine	11,329.25
878	Insurance - Fleet	2,592.50
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	30,358.47
931	Buildings Repairs and Maintenance	22,356.05
932	Yard and Storage Repairs and Maintenance	5,779.88
933	Shop Equipment Repairs and Maintenance	6,655.78
934	Office Equipment Repairs and Maintenance	768.36
941	Equipment Rental - Shop Pickup/Wrecker	1,440.89
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	27,659.37
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,658.32
968	Depreciation - Stockroom Expense	0.00
707	Other:	2,781.49
	<b>243. TOTAL</b>	<b>\$328,399.67</b>

Year Ended - 2022

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

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**  
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$156,889.44
709-714	Administrative Leave	32,351.63
724	Fringe Benefits	179,704.47
727	Postage	658.70
728	Office Supplies	9,957.15
730	Dues and Subscriptions	11,921.12
801	Contractual Services	77.00
803	Legal Services	1,397.48
804	Auditing and Accounting Services	12,100.00
807	Data Processing	0.00
810	Education	8,983.96
850-853	Communications	1,757.64
861	Travel and Mileage	1,384.12
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	724.04
876	Insurance - Boiler and Machinery	3,056.50
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	12,752.75
882	Insurance - General Liability	0.00
920-923	Utilities	5,091.96
931	Building Repair/Maintenance	1,272.00
934	Office Equipment Repair/Maintenance	19,919.04
942	Building Rental	0.00
955-956	Miscellaneous	2,517.92
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	7,382.51
	<b>244. TOTAL</b>	<b>\$469,899.43</b>

**Less: Credits to Administrative Expense**

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(60,137.77)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(60,137.77)</b>
	<b>245. Net Administrative Expense</b>	<b>\$409,761.66</b>

Year Ended - 2022

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

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
LUCAS	CALDWELL	33,350.81	Reconstruction
MERRITT	BUTTERFIELD	33,350.81	Resurfacing
<b>246. Total</b>		<b>\$66,701.62</b>	

Year Ended - 2022

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**  
**Summary**

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<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>		<u>\$0.00</u>		<u>\$0.00</u>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	8.32 mi.	x \$1,426,468.34	0.00 mi.	\$0.00
252. Resurfacing	5.23 mi.	584,267.98	17.33 mi.	1,423,078.85
253. Gravel Surfacing	0.00 mi.	0.00	1.00 mi.	187,046.08
254. Paving Gravel Roads	0.64 mi.	137,534.33	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<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
<b>260. Subtotals</b>		<u>2,148,270.65</u>		<u>1,610,124.93</u>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	13,512.18	0.00 ea.	3,182.47
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<u>13,512.18</u>		<u>3,182.47</u>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<u>\$2,161,782.83</u>		<u>\$1,613,307.40</u>

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

Year Ended - 2022

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

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
AETNA	42.44	0.00	132,327.92	13.48	0.00	38,215.80	429	9,154.86
BLOOMFIELD	38.51	0.00	120,074.17	18.14	0.00	51,426.90	574	12,249.16
BUTTERFIELD	25.65	0.00	79,976.70	16.79	0.00	47,599.65	473	10,093.82
CALDWELL	39.00	0.00	121,602.00	7.16	0.00	20,298.60	1,394	29,747.96
CLAM UNION	47.88	0.00	149,289.84	21.45	0.00	60,810.75	907	19,355.38
ENTERPRISE	22.03	0.00	68,689.54	11.40	0.00	32,319.00	174	3,713.16
FOREST	33.43	0.00	104,234.74	10.05	0.00	28,491.75	1,184	25,266.56
HOLLAND	41.13	0.00	128,243.34	13.32	0.00	37,762.20	221	4,716.14
LAKE	29.88	0.00	93,165.84	18.17	0.00	51,511.95	2,827	60,328.18
NORWICH	80.85	0.00	252,090.30	27.00	0.00	76,545.00	631	13,465.54
PIONEER	43.81	0.00	136,599.58	12.33	0.00	34,955.55	508	10,840.72
REEDER	41.67	0.00	129,927.05	13.05	0.00	36,996.75	1,199	25,586.66
RICHLAND	50.66	0.00	157,957.88	14.12	0.00	40,030.20	1,489	31,775.26
RIVERSIDE	45.08	0.00	140,559.45	15.14	0.00	42,921.90	1,124	23,986.16
WEST BRANCH	29.10	0.00	90,733.80	10.86	0.00	30,788.10	452	9,645.68
<b>266. Totals</b>	<b>611.12</b>	<b>0.00</b>	<b>\$1,905,472.15</b>	<b>222.46</b>	<b>0.00</b>	<b>\$630,674.10</b>	<b>13,586</b>	<b>\$289,925.24</b>

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

Year Ended - 2022

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

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AETNA	0.00	493,357.66	493,357.66	219,057.67
BLOOMFIELD	0.00	0.00	0.00	2,040.15
BUTTERFIELD	0.00	440,098.81	440,098.81	1,992.65
CALDWELL	0.00	782,002.24	782,002.24	100,504.55
CLAM UNION	0.00	599,429.07	599,429.07	42,782.36
ENTERPRISE	0.00	3,736.97	3,736.97	587.08
FOREST	0.00	116,013.64	116,013.64	105,763.80
HOLLAND	0.00	9,775.21	9,775.21	946.39
LAKE	0.00	373,796.35	373,796.35	144,291.59
NORWICH	0.00	4,050.33	4,050.33	3,219.18
PIONEER	0.00	0.00	0.00	2,107.14
REEDER	0.00	62,280.51	62,280.51	61,043.34
RICHLAND	0.00	490,039.79	490,039.79	168,020.21
RIVERSIDE	0.00	376,226.43	376,226.43	211,768.26
WEST BRANCH	0.00	24,283.22	24,283.22	13,478.67
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,775,090.23</b>	<b>\$3,775,090.23</b>	<b>\$1,077,603.04</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: 01/01/2022 End: 12/31/2022

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Aggregate surface applied to a prepared subsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Kelly	187,046.08	11/10/2022	Gravel

**Work Type:** Bit Resurf & Bit Shlders

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Broadway	60,514.86	08/12/2022	Asphalt

**Work Type:** Bit Resurf & Drainage Imprv

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Lakeview Dr Phase I	150,653.09	11/04/2022	Asphalt

**Work Type:** Bit Resurf & Minor Widening

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Lakeview Dr Phase II	223,143.26	11/14/2022	Asphalt

**Work Type:** Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 7 Mile	232,004.26	06/29/2022	Asphalt
2022 Blue Rd	62,280.51	06/27/2022	Asphalt
2022 Cadillac Rd (10C)	281,703.50	08/23/2022	Asphalt
2022 Fairlane	32,434.16	08/10/2022	Asphalt
2022 Hilltop Subdivision	49,037.04	06/23/2022	Asphalt
2022 Jenema (Ind Park)	116,013.64	08/09/2022	Asphalt
2022 LaChance	122,970.61	06/27/2022	Asphalt
2022 Merritt Rd	302,564.48	05/19/2022	Asphalt
2022 Meyering (4-22A)	236,840.66	06/22/2022	Asphalt
2022 Meyering (9-22A)	82,323.37	06/27/2022	Asphalt
2022 Wagner	24,283.22	08/17/2022	Asphalt

Year Ended - 2022

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

Work Type: Crush &amp; Shape &amp; Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Forward Rd	599,429.07	07/05/2022	Asphalt
2022 Lucas Rd	685,002.89	07/05/2022	Asphalt

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Cadillac Rd (9C)	137,534.33	05/25/2022	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022 Al Moses	58,798.46	08/01/2022	Asphalt
2022 Cadillac Road	143,806.96	07/14/2022	Asphalt
2022 Finkle	29,896.08	07/14/2022	Asphalt
2022 McGee	33,436.10	06/30/2022	Asphalt
2022 Randall	16,371.17	07/15/2022	Asphalt
2022 Sanborn	30,807.18	07/27/2022	Asphalt



Year Ended - 2022

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

Sub Ledger Report

Line: 43 Other - B

Account	Description	Amount (\$)
696.001	LONG TERM DEBT	200,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	41,725.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
678	ARPA	174,681.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	6,631.88
676	BRINE SALES	2,329.12
693.003	GAIN/LOSS INVENTORY	979.80

Line: 126 Other - Local

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	5,127.67
510	MATERIALS	74,600.45
510	VOUCHERS	207,265.65
512	FUEL	363,051.29

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
109	BRINE INVENTORY	722.68
510	DIRECT EQ	5,127.67
511	INDIRECT EQ	22,502.51
514	ROADS	46,753.99
900	CAPITAL OUTLAY	1,535.46

Year Ended - 2022

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

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
519	Non-related road	0.00

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
519	NON ROAD	0.00

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	UNEMPLOYMENT	2,856.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	UNEMPLOYMENT	(396.94)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
750+0	ROADS	71,791.27

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
078.002	MAINT ADVANCE	9,465.00
801	SUB-CONTRACTED SVCS	67,843.44

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
FORWARD	FORWARD RD	21,925.20
LAKEVIEW	LAKEVIEW DR	6,359.10
LUCAS	LUCAS RD	30,600.90

**Line: 243 707 Other**

Account	Description	Amount (\$)
735	MISCELLANEOUS	3,120.32
791	INV ADJ	(17,015.03)
874	HAZ WASTE REMOVAL	3,448.50
936	TOOLS	8,405.33
937	FIRST AID SUPPLIES	2,421.97
939	EMP PHYSICALS	1,864.40
ADV	ADVERTISING	536.00

**Line: 244 244 Other**

Account	Description	Amount (\$)
808+0	Bank Charges	642.58
872	SOFTWARE SUBSC	6,739.93

Year Ended - 2022

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

