

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Antrim 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

Jessica Harp Jessica Harp
Chief Financial Officer
Godfrey Hoogerhyde [Signature]
Chairman
4/18/23
Date

Year Ended - 2022

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,547,833.83
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,135,513.42
b. State Trunkline Maintenance	124,218.34
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	8,532.89

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	604,353.96
5. Road Materials	185,447.57
6. Equipment Materials and Parts	44,778.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	204,760.87
9. Other	

10. TOTAL ASSETS**\$3,855,438.88**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$132,078.35
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	82,824.36
14. Advances	449,432.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	51,103.10
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	492,703.38
20. Local Road Fund	23,924.77
21. County Road Commission Fund	2,623,372.92
22. Total Fund Balances	3,140,001.07

23. TOTAL LIABILITIES AND FUND BALANCES	<u>\$3,855,438.88</u>
---	-----------------------

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$0.00
25. Land Improvements	\$261,759.09	
25 a.Less: Accumulated Depreciation	0.00	261,759.09
26. Depletable Assets	70,886.00	
26 a.Less: Accumulated Depreciation	(70,886.00)	0.00
27. Buildings	6,201,369.98	
27 a.Less: Accumulated Depreciation	(1,604,842.09)	4,596,527.89
28. Equipment - Road	10,309,180.00	
28 a.Less: Accumulated Depreciation	(7,979,486.00)	2,329,694.00
29. Equipment - Shop	337,138.64	
29 a.Less: Accumulated Depreciation	(224,828.52)	112,310.12
30. Equipment - Engineers	114,471.14	
30 a.Less: Accumulated Depreciation	(73,158.51)	41,312.63
31. Equipment - Yard and Storage	1,049,391.46	
31 a.Less: Accumulated Depreciation	(991,854.58)	57,536.88
32. Equipment and Furniture - Office	207,489.83	
32 a.Less: Accumulated Depreciation	(148,980.00)	58,509.83
33. Infrastructure	52,100,225.00	
33 a.Less: Accumulated Depreciation	(11,942,559.00)	40,157,666.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
36. Total Assets		\$47,615,316.44
<u>Equities</u>		
37. Plant and Equipment Equity		
37 a.Primary		0.00
37 b.Local		0.00
37 c.Co. Road Comm.		7,457,650.44
37 d.Infrastructure		40,157,666.00
38. Total Equities		\$47,615,316.44
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		3,875,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		177,997.78
42. Installment/Lease Purchase Payable		294,467.01
43. Other		0.00
44. Total Liabilities		\$4,347,464.79
<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)
<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	0.00	0.00	73,964.76	73,964.76
<u>Federal Sources</u>				
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	189,791.00	189,791.00
56. Total Federal Sources	0.00	0.00	189,791.00	189,791.00
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,980.89	4,019.11		10,000.00
58. Snow Removal	241,313.66	333,243.06		574,556.72
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,649,736.46	2,452,591.76		6,102,328.22
61. Total MTF	3,897,031.01	2,789,853.93		6,686,884.94
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	1,560,000.00	440,000.00	821,421.60	2,821,421.60
64. Total Other	1,560,000.00	440,000.00	821,421.60	2,821,421.60
<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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$5,457,031.01	\$3,229,853.93	\$821,421.60	\$9,508,306.54

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	244,049.76	1,133,407.75	0.00	1,377,457.51
75. Other	0.00	0.00	15,308.16	15,308.16
76. Total Contributions	244,049.76	1,133,407.75	15,308.16	1,392,765.67
Charges for Service				
77. Trunkline Maintenance	0.00		1,039,946.98	1,039,946.98
78. Trunkline Non-maintenance	0.00		490,425.48	490,425.48
79. Salvage Sales	0.00	0.00	16,129.57	16,129.57
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,546,502.03	1,546,502.03
Interest and Rents				
82. Interest Earned	405.04	4.71	1,065.25	1,475.00
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	405.04	4.71	1,065.25	1,475.00
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.	0.00	0.00	40,074.00	40,074.00
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	0.00	0.00	40,074.00	40,074.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	4,036,178.75	4,036,178.75
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	372,803.75	372,803.75
96. Total Other Fin. Sources	0.00	0.00	4,408,982.50	4,408,982.50
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,701,485.81	\$4,363,266.39	\$7,097,109.30	\$17,161,861.50

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)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	3,822,967.87	1,823,443.46		5,646,411.33
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.	3,822,967.87	1,823,443.46		5,646,411.33
Maintenance				
111. Roads	694,605.29	1,870,987.29		2,565,592.58
112. Structures	22,649.94	4,624.34		27,274.28
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	736,507.67	1,016,935.52		1,753,443.19
115. Traffic Control	46,285.42	85,422.77		131,708.19
116. Total Maintenance	1,500,048.32	2,977,969.92		4,478,018.24
117. Total Construction, Preservation And Maintenance	5,323,016.19	4,801,413.38		10,124,429.57
Other				
118. Trunkline Maintenance	0.00		938,390.27	938,390.27
119. Trunkline Non-maintenance	0.00		490,425.48	490,425.48
120. Administrative Expense	327,199.60	295,137.28		622,336.88
121. Equipment - Net	63,858.98	148,792.63	40,804.95	253,456.56
122. Capital Outlay - Net	0.00	0.00	3,287,341.31	3,287,341.31
123. Debt Principal Payment	0.00	0.00	78,336.74	78,336.74
124. Interest Expense	0.00	0.00	67,446.70	67,446.70
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	391,058.58	443,929.91	4,902,745.45	5,737,733.94
128. Total Expenditures	\$5,714,074.77	\$5,245,343.29	\$4,902,745.45	\$15,862,163.51

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	\$5,701,485.81	\$4,363,266.39	\$7,097,109.30	\$17,161,861.50
130. Total Expenditures	5,714,074.77	5,245,343.29	4,902,745.45	15,862,163.51
131. Excess of Revenues Over (Under) Expenditures	(12,588.96)	(882,076.90)	2,194,363.85	1,299,697.99
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	(12,588.96)	(882,076.90)	2,194,363.85	1,299,697.99
136. Beginning Fund	505,292.34	6,001.67	1,329,009.07	1,840,303.08
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	505,292.34	6,001.67	1,329,009.07	1,840,303.08
139. Interfund Transfer(County to Primary and/or Local)	0.00	900,000.00	(900,000.00)	0.00
140. Ending Fund Balance	\$492,703.38	\$23,924.77	\$2,623,372.92	\$3,140,001.07

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$279,177.64	
142. Depreciation	<u>872,789.62</u>	
143. Other	<u>421,457.62</u>	
144. Total Direct		<u>1,573,424.88</u>

145. Indirect Equipment Expense		<u>706,059.92</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>577,537.47</u>	
148. Total Operating		<u>\$577,537.47</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$2,857,022.27</u>
-------------------------------------	-----------------------

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	112,538.14	252,464.41		365,002.55
152. Maintenance	543,436.35	1,275,968.67		1,819,405.02
153. Inventory Operations	0.00	0.00	74,129.38	74,129.38
154. MDOT	0.00		305,367.19	305,367.19
155. Other Reimbursable Charges	0.00	0.00	2,048.16	2,048.16
156. All Other Charges	0.00	0.00	37,613.41	37,613.41
157. Total Equipment Rental Credits	<u>655,974.49</u>	<u>1,528,433.08</u>	<u>419,158.14</u>	<u>2,603,565.71</u>

(A)	(B)	(C)	(D)
-----	-----	-----	-----

158. (Gain) or Loss on Usage of Equipment				<u>253,456.56</u>
---	--	--	--	-------------------

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$655,974.49</u>	<u>\$1,528,433.08</u>	<u>\$419,158.14</u>	<u>\$2,603,565.71</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.20 %	58.71 %	16.10 %	100.00 %
161. Prorated Total Equipment Expense	<u>719,833.47</u>	<u>1,677,225.71</u>	<u>459,963.09</u>	<u>2,857,022.27</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>63,858.98</u>	<u>148,792.63</u>	<u>40,804.95</u>	<u>253,456.56</u>

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.	62,040.40	68,475.91
165. Primary Maintenance	259,696.88	286,635.49
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	91,718.28	101,232.32
168. Local Maintenance	537,191.59	592,915.00
169. Inventory	20,682.23	0.00
170. Equipment Expense - Direct	132,945.99	146,736.61
171. Equipment Expense - Indirect	132,488.48	146,231.65
172. Equipment Expense - Operating	0.00	0.00
173. Administration	275,297.85	268,382.53
174. State Trunkline Maintenance	198,313.58	
175. Sundry Account Rec.	32.98	
176. Capital Outlay	13,087.23	14,444.77
177. Other	460,954.87	129,870.28
178. Total Payroll	\$2,184,450.36	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,184,450.36	Total Distributive \$1,754,924.56

	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	\$201,231.22	\$27,665.33	\$1,011,874.83	\$761,341.63	\$32,208.69	\$605.18	\$2,034,926.88
182. Less: Benefits Recovered	(27,689.06)	(3,806.70)	(139,232.18)	(104,759.25)	(4,431.86)	(83.27)	(280,002.32)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	173,542.16	23,858.63	872,642.65	656,582.38	27,776.83	521.91	1,754,924.56
185. Applicable Labor Cost	1,346,833.65	1,622,131.50	1,622,131.50	1,622,131.50	1,622,131.50	1,622,131.50	
186. Factor	0.128852	0.014708	0.537960	0.404765	0.017124	0.000322	1.103731

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.	3,700,005.49	122,962.38
189. Primary Maintenance	1,451,800.57	48,247.75
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,764,794.00	58,649.46
192. Local Maintenance	2,882,186.18	95,783.74
193. Other	0.00	0.00
194. TOTAL	\$9,798,786.24	\$325,643.33

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,468.49	34,002.00	23,258.00	253,019.77	10,895.07	\$325,643.33
196. Applicable Operation Cost	9,798,786.24	9,798,786.24	9,798,786.24	9,798,786.24	9,798,786.24	
197. Factor	0.000456	0.003470	0.002374	0.025822	0.001112	\$0.033234

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	337,808.46	562,033.45	3,485,159.41	1,261,410.01	3,822,967.87	1,823,443.46
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,354,235.43	2,718,103.41	145,812.89	259,866.51	1,500,048.32	2,977,969.92
202. Total	\$1,692,043.89	\$3,280,136.86	\$3,630,972.30	\$1,521,276.52	\$5,323,016.19	\$4,801,413.38

Year Ended - 2022

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$198,313.58	\$0.00
204. Fringe Benefits	253,654.18	0.00
205. Equipment Rental	305,367.19	0.00
206. Materials	89,352.04	452,005.05
207. Handling Charges	0.00	0.00
208. Overhead	91,703.28	38,420.43
209. Other	0.00	0.00
210. Total Charges for Current Year	\$938,390.27	\$490,425.48
211. Beginning Balance	111,010.53	19,322.82
212. Sub-Total	1,049,400.80	509,748.30
213. Less Credits	(925,182.46)	(509,748.30)
214. Ending Balance	\$124,218.34	\$0.00

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)	3,544,613.11
217. Equipment Road (976, 981)	616,093.18
218. Equipment Shop (977)	45,364.83
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	57,851.45
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$4,263,922.57

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	4,263,922.57	4,263,922.57
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	4,263,922.57	4,263,922.57
227. Less: Depreciation and Depletion 968	0.00	0.00	(976,581.26)	(976,581.26)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$3,287,341.31	\$3,287,341.31

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	4,170,307.68	4,170,307.68
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	40,074.00	40,074.00

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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,686,884.94</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>622,336.88</u>
234. Total Capital Outlay (from Page 13)			<u>4,263,922.57</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>78,336.74</u>
236. Interest Expense (from Page 6 Expenditures)			<u>67,446.70</u>
236 a. Total Deductions			<u>5,032,042.89</u>
236 b. Adjusted MTF Returns			<u>1,654,842.05</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,822,967.87</u>	<u>\$1,823,443.46</u>	<u>5,646,411.33</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,500,048.32</u>	<u>2,977,969.92</u>	<u>4,478,018.24</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>5,323,016.19</u>	<u>4,801,413.38</u>	<u>10,124,429.57</u>
241. 90% of Adjusted MTF Returns			<u>1,489,357.85</u>

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 (\$)	<u>80,000.00</u>	<u>322,701.65</u>	<u>0.00</u>	<u>49,000.00</u>	<u>0.00</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>200,000.00</u>	<u>0.00</u>	<u>165,982.44</u>	<u>0.00</u>	<u>228,507.20</u>
242. TOTAL					<u>\$1,046,191.29</u>

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

5,686,884.94 x .10 = 668,688.49

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	\$132,488.48
712-724	Fringe Benefits - Shop Employees	146,231.65
721	Drug Testing	6,273.02
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	7,981.39
733	Welding Supplies	4,346.59
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	54,800.06
791	Equipment Material/Parts Inventory Adjustment	2,095.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	16,915.93
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,501.45
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	55,020.20
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	69,677.84
931	Buildings Repairs and Maintenance	63,956.94
932	Yard and Storage Repairs and Maintenance	25,580.60
933	Shop Equipment Repairs and Maintenance	2,244.55
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	15,637.72
968	Depreciation - Shop Building	51,349.95
968	Depreciation - Storage Building	9,659.16
968	Depreciation - Shop Equipment	22,202.41
968	Depreciation - Stockroom Expense	0.00
707	Other:	16,096.98
243. TOTAL		\$706,059.92

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	\$272,765.38
709-714	Administrative Leave	0.00
724	Fringe Benefits	268,382.53
727	Postage	133.40
728	Office Supplies	17,021.27
730	Dues and Subscriptions	13,727.41
801	Contractual Services	0.00
803	Legal Services	3,617.81
804	Auditing and Accounting Services	12,026.75
807	Data Processing	41,174.36
810	Education	7,816.97
850-853	Communications	6,786.28
861	Travel and Mileage	21,553.76
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	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	8,063.56
931	Building Repair/Maintenance	13,352.63
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	43,403.24
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	20,580.12
	Other:	5,365.78
244. TOTAL		\$755,771.25
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(130,123.71)
691	Purchase Discounts	(34.92)
	Other:	(3,275.74)
Total Credits to Administrative Expense		\$(133,434.37)
245. Net Administrative Expense		\$622,336.88

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>
------------------	-----------------	--------------------------	---------------------

246. Total

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

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	13.23	mi.	3,822,967.87	6.49	mi.	1,044,361.71
253. Gravel Surfacing	0.00	mi.	0.00	6.34	mi.	413,990.11
254. Paving Gravel Roads	0.00	mi.	0.00	1.50	mi.	365,091.64
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			3,822,967.87			1,823,443.46
BRIDGES						
261. Replacement	0.00	ea.	0.00	0.00	ea.	0.00
262. Recondition or Repair	0.00	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			\$3,822,967.87			\$1,823,443.46

*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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
BANKS	56.58	0.00	176,416.45	28.14	0.00	79,776.90	1,221	26,056.14
CENTRAL LAKE	36.84	0.00	114,867.12	20.11	0.00	57,011.85	1,199	25,586.66
CHESTONIA	32.45	0.00	101,179.10	5.94	0.00	16,839.90	512	10,926.08
CUSTER	45.41	0.00	141,588.38	14.93	0.00	42,326.55	1,150	24,541.00
ECHO	27.67	0.00	86,275.06	22.23	0.00	63,022.05	952	20,315.68
ELK RAPIDS	8.94	0.00	27,874.92	5.28	0.00	14,968.80	992	21,169.28
FOREST HOME	32.25	0.00	100,555.50	20.96	0.00	59,421.60	1,205	25,714.70
HELENA	25.40	0.00	79,197.20	17.16	0.00	48,648.60	937	19,995.58
JORDAN	28.79	0.00	89,767.22	10.95	0.00	31,043.25	887	18,928.58
KEARNEY	44.17	0.00	137,722.05	14.47	0.00	41,022.45	1,197	25,543.98
MANCELONA	145.98	0.00	455,165.63	17.64	0.00	50,009.40	2,967	63,315.78
MILTON	47.89	0.00	149,321.02	17.70	0.00	50,179.50	2,355	50,255.70
STAR	76.38	0.00	238,152.83	8.15	0.00	23,105.25	1,028	21,937.52
TORCH LAKE	19.36	0.00	60,364.48	5.05	0.00	14,316.75	1,212	25,864.08
WARNER	33.80	0.00	105,388.40	1.72	0.00	4,876.20	364	7,767.76
266. Totals	661.91	0.00	\$2,063,835.36	210.43	0.00	\$596,569.05	18,178	\$387,918.52
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* (\$)
BANKS	0.00	1,084,060.51	1,084,060.51	13,800.00
CENTRAL LAKE	0.00	314,713.10	314,713.10	215,636.00
CHESTONIA	0.00	67,946.76	67,946.76	12,335.15
CUSTER	0.00	1,291,183.16	1,291,183.16	117,545.00
ECHO	0.00	206,491.66	206,491.66	155,611.65
ELK RAPIDS	0.00	5,557.92	5,557.92	42,131.53
FOREST HOME				
HELENA	0.00	99,140.23	99,140.23	75,236.47
JORDAN				
KEARNEY	0.00	1,108,637.33	1,108,637.33	0.00
MANCELONA	0.00	534,114.99	534,114.99	75,101.16
MILTON	0.00	182,763.07	182,763.07	147,987.51
STAR	0.00	162,829.22	162,829.22	90,408.04
TORCH LAKE	0.00	410,561.56	410,561.56	351,394.90
WARNER	0.00	178,411.82	178,411.82	80,270.10
267. Totals	\$0.00	\$5,646,411.33	\$5,646,411.33	\$1,377,457.51

*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: Add 6" 23A & regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2247	33,889.00	09/19/2022	Gravel

Work Type: Chip seal CM 90 + fog seal + crack fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474.2202	26,483.00	08/02/2022	Asphalt
504.2214	19,082.00	08/02/2022	Asphalt
504.2216	8,454.00	08/02/2022	Asphalt
504.2218	30,227.00	08/02/2022	Asphalt

Work Type: Crush & Shape - 2" 4E1 + 1.5" 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2203	275,293.00	08/08/2022	Asphalt
459.2205-A	1,304,579.00	08/29/2022	Asphalt

Work Type: Crush & Shape - 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2207	303,733.00	09/02/2022	Asphalt
489.2215	131,034.00	07/19/2022	Asphalt

Work Type: Mill 1.5" & Pave 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2205-C	481,664.00	08/29/2022	Asphalt

Year Ended - 2022

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

Work Type: Overband crack fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504.2220	4,274.00	06/14/2022	Asphalt
504.2222	8,328.00	08/02/2022	Asphalt

Work Type: Overlay - 1.5" HMA (165) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2205-B	363,044.00	08/29/2022	Asphalt
489.2243	111,777.00	07/20/2022	Asphalt
489.2245	50,000.00	07/20/2022	Asphalt

Work Type: Overlay - 2" HMA (220) 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2201	1,032,541.00	07/29/2022	Asphalt
489.2221	198,616.00	07/12/2022	Asphalt

Work Type: Overlay - wedge + 1.5" 5E1 HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2219	157,663.00	07/07/2022	Asphalt
489.2241	187,749.00	07/19/2022	Asphalt

Work Type: Pave Gravel - 220 PSY 5E1 HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2217	110,072.00	07/13/2022	Asphalt

Work Type: Pave Gravel - 6" 22A, 220 PSY 5E1

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2213	330,000.00	08/15/2022	Asphalt

Year Ended - 2022

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

489.2227	48,783.00	07/14/2022	Asphalt
----------	-----------	------------	---------

Year Ended - 2022

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040-1	SUNDRY A/R	3,505.69
072	A R COUNTIES	700.88
0770	A/R VILLAGES	4,326.32

Line: 9 Other (Identify)

Account	Description	Amount (\$)
0078-4	MDOT STL AUDIT	106,006.00
0078-4	MDOT MAINT ADV	10,174.00
0123-1	OTHER PREPAIDS	88,580.87

Line: 18 Other (Identify)

Account	Description	Amount (\$)
0339-2	DEFERRED INFLOWS	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	ROAD USE	73,964.76

Line: 55 FS-Other - County

Account	Description	Amount (\$)
0501	FEDERAL ARPA REVENUE	189,791.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
583	SALE OF FEDERAL AID	371,421.60
671	OTHER STATE	450,000.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
556	STATE GRANTS OTHER	440,000.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
556	STATE GRANT OTHER	1,560,000.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
671	OTHER CONTRIBUTIONS	15,308.16

Year Ended - 2022

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

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
671	Other Contributions	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
671	OTHER CONTRIBUTIONS	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0687	Sundry Refunds	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSES DIRECT	421,457.62

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	EQUIPMENT EXPENSE DIRECT	5,709.06
511	INDIRECT EQ EXP	26,795.98
514	DISTRIBUTIVE EXPENSE	4,852.04
977	CAPITAL OUTLAY	256.33

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	OTHER DISTRIBUTIVE	129,870.28

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
076-1	DUE FROM COUNTY	164.56
077	DUE FROM VILLAGES	339.07
257	ACCRUED WAGES	(29,844.52)
513	DISTRIBUTIVE FRINGES	372,630.96
514	OTHER DISTRIBUTIVE	117,664.80

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	137.77
956	SAFETY PROGRAM	467.41

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
956	SAFETY PROGRAM	(83.27)

Year Ended - 2022

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

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
931	SALT FACILITY	3,813.53
936	SIGN SHOP	7,081.54

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
078	NON MAINT	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	To Balance	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
458	W. Limits	60,695.20
458	Shanty Creek Rd	167,812.00

Line: 243 707 Other

Account	Description	Amount (\$)
790	SMALL TOOLS	16,096.98

Line: 244 244 Other

Account	Description	Amount (\$)
515-728	ENGINEERING SUPPLIES	461.02
515-731	CLEANING SUPPLIES	4,304.76
515-841	BANKING FEES	600.00

Line: 245 245 Other

Account	Description	Amount (\$)
515-0630	OVERHEAD OTHER	(3,275.74)

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
488	251470.42	0.00