

**2022**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Mason 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**

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Chief Financial Officer

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Chairman

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Date

Year Ended - 2022

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

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

1. Cash	\$1,424,502.50
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,272,506.66
b. State Trunkline Maintenance	173,330.83
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	93,602.91
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	52,824.88

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

	0.00
4. Deferred Expense State Aid	565,040.89
5. Road Materials	268,179.39
6. Equipment Materials and Parts	44,609.11
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$3,894,597.17**

Year Ended - 2022

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$99,801.01
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	126,471.34
14. Advances	324,977.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

**Fund Balances**

19. Primary Road Fund	583,643.31
20. Local Road Fund	1,199,979.08
21. County Road Commission Fund	1,559,725.43
<b>22. Total Fund Balances</b>	<b>3,343,347.82</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$3,894,597.17**

## Year Ended - 2022

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$406,769.00
25. Land Improvements	\$87,489.00	
25 a.Less: Accumulated Depreciation	(639.00)	86,850.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,169,550.00	
27 a.Less: Accumulated Depreciation	(1,135,480.00)	1,034,070.00
28. Equipment - Road	8,088,459.00	
28 a.Less: Accumulated Depreciation	(6,368,727.00)	1,719,732.00
29. Equipment - Shop	95,259.00	
29 a.Less: Accumulated Depreciation	(64,003.00)	31,256.00
30. Equipment - Engineers	118,910.00	
30 a.Less: Accumulated Depreciation	(88,583.00)	30,327.00
31. Equipment - Yard and Storage	144,989.00	
31 a.Less: Accumulated Depreciation	(144,989.00)	0.00
32. Equipment and Furniture - Office	110,220.00	
32 a.Less: Accumulated Depreciation	(86,655.00)	23,565.00
33. Infrastructure	76,211,364.00	
33 a.Less: Accumulated Depreciation	(23,359,547.00)	52,851,817.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$56,184,386.00</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,332,569.00
	37 d.Infrastructure	52,851,817.00
	<b>38. Total Equities</b>	<b>\$56,184,386.00</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		198,190.00
42. Installment/Lease Purchase Payable		1,758,949.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$1,957,139.00</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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	0.00	0.00	0.00	0.00
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	41,535.00	41,535.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	375,265.00	0.00	0.00	375,265.00
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	1,538,503.81	0.00	0.00	1,538,503.81
54. High Priority	0.00	0.00	0.00	0.00
55. Other	149,181.00	0.00	0.00	149,181.00
56. Total Federal Sources	2,062,949.81	0.00	0.00	2,062,949.81
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,137.57	3,862.43		10,000.00
58. Snow Removal	133,743.62	84,166.09		217,909.71
59. Urban Road	247,522.05	74,719.82		322,241.87
60. Allocation	4,141,494.11	2,606,280.43		6,747,774.54
61. Total MTF	4,528,897.35	2,769,028.77		7,297,926.12
<b>Other</b>				
62. Local Bridge	288,469.47	0.00		288,469.47
63. Other	290,385.00	0.00	0.00	290,385.00
64. Total Other	578,854.47	0.00	0.00	578,854.47
<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)	220,744.00	0.00		220,744.00
68. Forest Road (E)	48,296.67	0.00		48,296.67
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	269,040.67	0.00		269,040.67
<b>72. Total State Sources</b>	<b>\$5,376,792.49</b>	<b>\$2,769,028.77</b>	<b>\$0.00</b>	<b>\$8,145,821.26</b>

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	\$13,548.15	\$13,548.15
74. Township Contr.	0.00	1,792,043.03	0.00	1,792,043.03
75. Other	0.00	0.00	243,103.04	243,103.04
76. Total Contributions	0.00	1,792,043.03	256,651.19	2,048,694.22
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,173,416.59	1,173,416.59
78. Trunkline Non-maintenance	0.00		267,000.00	267,000.00
79. Salvage Sales	0.00	0.00	5,018.58	5,018.58
80. Other	0.00	0.00	30,000.00	30,000.00
81. Total Charges	0.00	0.00	1,475,435.17	1,475,435.17
<b>Interest and Rents</b>				
82. Interest Earned	2,974.85	5,302.79	6,245.87	14,523.51
83. Property Rentals	0.00	0.00	2,124.01	2,124.01
84. Total Interest/Rents	2,974.85	5,302.79	8,369.88	16,647.52
<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	31,207.70	31,207.70
88. Gain (Loss) Equip. Disp.	0.00	0.00	10,489.00	10,489.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	132,520.25	132,520.25
91. Total Other	0.00	0.00	174,216.95	174,216.95
<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	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	884,750.00	884,750.00
96. Total Other Fin. Sources	0.00	0.00	884,750.00	884,750.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$7,442,717.15</b>	<b>\$4,566,374.59</b>	<b>\$2,840,958.19</b>	<b>\$14,850,049.93</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.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	2,883,465.62	2,251,842.66		5,135,308.28
105. Structures	2,277,306.91	74,338.07		2,351,644.98
106. Safety Projects	16,211.10	0.00		16,211.10
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.	5,176,983.63	2,326,180.73		7,503,164.36
<b>Maintenance</b>				
111. Roads	588,789.19	2,578,320.86		3,167,110.05
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	410,154.76	493,015.64		903,170.40
115. Traffic Control	38,130.35	47,798.23		85,928.58
116. Total Maintenance	1,037,074.30	3,119,134.73		4,156,209.03
117. Total Construction, Preservation And Maintenance	6,214,057.93	5,445,315.46		11,659,373.39
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,053,059.59	1,053,059.59
119. Trunkline Non-maintenance	0.00		267,000.00	267,000.00
120. Administrative Expense	236,373.48	207,131.66		443,505.14
121. Equipment - Net	137,074.83	568,918.62		1,026,188.40
122. Capital Outlay - Net	0.00	0.00	320,194.95	1,026,188.40
123. Debt Principal Payment	0.00	0.00	705,370.64	705,370.64
124. Interest Expense	0.00	0.00	550,721.31	550,721.31
125. Drain Assessment	0.00	0.00	59,961.58	59,961.58
126. Other	0.00	0.00	0.00	0.00
127. Total Other	373,448.31	776,050.28	274,223.72	274,223.72
<b>128. Total Expenditures</b>	<b>\$6,587,506.24</b>	<b>\$6,221,365.74</b>	<b>\$3,230,531.79</b>	<b>\$16,039,403.77</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	\$7,442,717.15	\$4,566,374.59	\$2,840,958.19	\$14,850,049.93
130. Total Expenditures	6,587,506.24	6,221,365.74	3,230,531.79	16,039,403.77
131. Excess of Revenues Over (Under) Expenditures	855,210.91	(1,654,991.15)	(389,573.60)	(1,189,353.84)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,200,000.00)	1,200,000.00		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	(1,200,000.00)	1,200,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(344,789.09)	(454,991.15)	(389,573.60)	(1,189,353.84)
136. Beginning Fund	928,432.40	1,654,970.23	1,949,299.03	4,532,701.66
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	928,432.40	1,654,970.23	1,949,299.03	4,532,701.66
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$583,643.31	\$1,199,979.08	\$1,559,725.43	\$3,343,347.82



Year Ended - 2022

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$407,291.92	
142. Depreciation	<u>773,913.36</u>	
143. Other	<u>666,174.39</u>	
<b>144. Total Direct</b>		<u>1,847,379.67</u>

145. Indirect Equipment Expense		<u>882,394.08</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	464,149.02	
147. Operating Expenses	<u>0.00</u>	
<b>148. Total Operating</b>		<u>\$464,149.02</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,193,922.77

**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	8,425.38	240,265.68		248,691.06
152. Maintenance	281,133.37	961,525.77		1,242,659.14
153. Inventory Operations	0.00	0.00	67,017.01	67,017.01
154. MDOT	0.00		345,171.37	345,171.37
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	264,195.79	264,195.79
157. Total Equipment Rental Credits	<u>289,558.75</u>	<u>1,201,791.45</u>	<u>676,384.17</u>	<u>2,167,734.37</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,026,188.40</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$289,558.75</u>	<u>\$1,201,791.45</u>	<u>\$676,384.17</u>	<u>\$2,167,734.37</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	13.36 %	55.44 %	31.20 %	100.00 %
161. Prorated Total Equipment Expense	<u>426,633.58</u>	<u>1,770,710.07</u>	<u>996,579.12</u>	<u>3,193,922.77</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>137,074.83</u>	<u>568,918.62</u>	<u>320,194.95</u>	<u>1,026,188.40</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.	8,135.78	8,464.00
165. Primary Maintenance	194,717.56	202,573.05
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	117,619.35	122,364.47
168. Local Maintenance	609,134.63	633,708.94
169. Inventory	22,272.26	23,170.79
170. Equipment Expense - Direct	199,929.49	207,995.24
171. Equipment Expense - Indirect	238,113.49	247,719.70
172. Equipment Expense - Operating	0.00	0.00
173. Administration	201,877.80	181,957.94
174. State Trunkline Maintenance	243,589.13	
175. Sundry Account Rec.	10,398.84	
176. Capital Outlay	45,116.36	46,936.49
177. Other	270,128.63	281,026.43
<b>178. Total Payroll</b>	<b>\$2,161,033.32</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,161,033.32</b>	Total Distributive <b>\$1,955,917.05</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	\$268,085.09	\$59,240.00	\$1,218,050.07	\$673,836.83	\$3,847.62	\$0.00	\$2,223,059.61
182. Less: Benefits Recovered	(31,039.80)	(6,859.01)	(141,029.96)	(78,019.11)	(445.49)	0.00	(257,393.37)
183. Less: Refunds	0.00	(9,749.21)	0.00	0.00	0.00	0.00	(9,749.21)
184. Benefits to be Distributed	237,045.29	42,631.78	1,077,020.11	595,817.72	3,402.13	0.00	1,955,917.03
185. Applicable Labor Cost	1,705,167.55	1,907,045.35	1,907,045.35	1,907,045.35	1,907,045.35	1,907,045.35	
186. Factor	0.139016	0.022355	0.564759	0.312430	0.001784	0.000000	1.040344

Year Ended - 2022

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

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	4,785,909.06	391,074.58
189. Primary Maintenance	958,732.66	78,341.64
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,150,458.69	175,722.04
192. Local Maintenance	2,883,512.15	235,622.59
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$10,778,612.56</b>	<b>\$880,760.85</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	4,528.25	13,978.61	(13,677.65)	54,028.65	821,902.99	\$880,760.85
196. Applicable Operation Cost	10,778,612.56	10,778,612.56	10,778,612.56	10,778,612.56	10,778,612.56	
197. Factor	0.000420	0.001297	(0.001269)	0.005013	0.076253	\$0.081714

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.	451,437.64	892,174.03	4,725,545.99	1,434,006.70	5,176,983.63	2,326,180.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,037,074.30	3,119,134.73	0.00	0.00	1,037,074.30	3,119,134.73
<b>202. Total</b>	<u>\$1,488,511.94</u>	<u>\$4,011,308.76</u>	<u>\$4,725,545.99</u>	<u>\$1,434,006.70</u>	<u>\$6,214,057.93</u>	<u>\$5,445,315.46</u>

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	\$243,589.13	\$0.00
204. Fringe Benefits	257,393.36	0.00
205. Equipment Rental	345,171.37	0.00
206. Materials	106,992.01	244,305.00
207. Handling Charges	0.00	0.00
208. Overhead	99,913.72	22,695.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,053,059.59</b>	<b>\$267,000.00</b>
211. Beginning Balance	94,889.55	0.00
212. Sub-Total	1,147,949.14	267,000.00
213. Less Credits	(974,618.31)	(267,000.00)
<b>214. Ending Balance</b>	<b>\$173,330.83</b>	<b>\$0.00</b>

## Year Ended - 2022

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

## SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$116,725.08
216. Buildings (975)	847,438.56
217. Equipment Road (976, 981)	538,661.56
218. Equipment Shop (977)	14,802.80
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	989.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,518,617.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,518,617.00	1,518,617.00
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,518,617.00	1,518,617.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(813,246.36)	(813,246.36)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$705,370.64</u>	<u>\$705,370.64</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	2,644,326.24	2,644,326.24
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	10,489.00	10,489.00

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			<u>\$7,297,926.12</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>443,505.14</u>
234. Total Capital Outlay (from Page 13)			<u>1,518,617.00</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>550,721.31</u>
236. Interest Expense (from Page 6 Expenditures)			<u>59,961.58</u>
236 a. Total Deductions			<u>2,572,805.03</u>
236 b. Adjusted MTF Returns			<u>4,725,121.09</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,176,983.63</u>	<u>\$2,326,180.73</u>	<u>7,503,164.36</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,037,074.30</u>	<u>3,119,134.73</u>	<u>4,156,209.03</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,062,949.81)</u>	<u>0.00</u>	<u>(2,062,949.81)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,151,108.12</u>	<u>5,445,315.46</u>	<u>9,596,423.58</u>
241. 90% of Adjusted MTF Returns			<u>4,252,608.98</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>30,120.53</u>	<u>28,516.50</u>	<u>11,470.69</u>	<u>38,017.96</u>	<u>51,678.00</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>295,638.36</u>	<u>380,630.91</u>	<u>236,607.25</u>	<u>450,778.61</u>	<u>656,520.57</u>
<b>242. TOTAL</b>					<u>\$2,179,979.38</u>

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

$$\underline{7,297,926.12} \times .10 = \underline{729,792.61}$$



Year Ended - 2022

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$192,020.65
712-724	Fringe Benefits - Shop Employees	247,719.70
721	Drug Testing	4,538.53
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,714.48
733	Welding Supplies	8,453.54
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	106,182.49
791	Equipment Material/Parts Inventory Adjustment	906.63
801	Contractual Services - Shop	4,204.55
805	Health Services	0.00
806	Laundry Services	13,206.73
807	Data Processing - Shop	6,912.20
810	Education Expense - Shop	2,410.00
850-859	Communications - Shop	8,920.25
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	11,550.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	49,969.25
883	Insurance - Underground Tank	3,666.43
921-923	Utilities - Shop and Storage Buildings	52,280.15
931	Buildings Repairs and Maintenance	26,427.89
932	Yard and Storage Repairs and Maintenance	67,676.61
933	Shop Equipment Repairs and Maintenance	21,522.29
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	29,701.08
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	19,709.63
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	(1,299.00)
	<b>243. TOTAL</b>	<b>\$882,394.08</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)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$201,877.80
709-714	Administrative Leave	0.00
724	Fringe Benefits	181,957.94
727	Postage	1,519.33
728	Office Supplies	14,153.38
730	Dues and Subscriptions	13,194.94
801	Contractual Services	2,800.00
803	Legal Services	30,148.01
804	Auditing and Accounting Services	13,600.00
807	Data Processing	44,044.93
810	Education	7,985.25
850-853	Communications	4,803.47
861	Travel and Mileage	6,277.27
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,670.64
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	180.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	16,855.75
882	Insurance - General Liability	3,168.19
920-923	Utilities	1,514.72
931	Building Repair/Maintenance	13.76
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	863.46
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	16,495.37
	Other:	7,057.41
	<b>244. TOTAL</b>	<b>\$570,181.62</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(122,608.72)
691	Purchase Discounts	0.00
	Other:	(4,067.76)
	<b>Total Credits to Administrative Expense</b>	<b>\$(126,676.48)</b>
	<b>245. Net Administrative Expense</b>	<b>\$443,505.14</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>
302 CUSTER RD	07 / CUSTER TWP: WILSON TO CHAUVEZ	48,296.67	Resurfacing
	<b>246. Total</b>	<u>\$48,296.67</u>	

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>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	1.10 mi.	x \$936,449.07	0.70 mi.	\$384,410.66
252. Resurfacing	11.65 mi.	1,947,016.55	36.57 mi.	1,410,283.93
253. Gravel Surfacing	0.00 mi.	0.00	8.26 mi.	457,148.07
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	16,211.10	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
260. Subtotals		2,899,676.72		2,251,842.66
<b>BRIDGES</b>				
261. Replacement	2.00 ea.	2,237,713.27	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	2.00 ea.	39,593.64	4.00 ea.	74,338.07
<b>264. Bridge Subtotals</b>		<b>2,277,306.91</b>		<b>74,338.07</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$5,176,983.63</b>		<b>\$2,326,180.73</b>

\*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 (\$)
Amber	37.95	4.21	129,703.52	12.09	3.25	86,957.65	2,535	54,096.90
Branch	76.68	0.00	239,088.24	8.56	0.00	24,267.60	1,402	29,918.68
Custer	54.73	0.00	170,648.14	11.08	0.00	31,411.80	1,324	28,254.16
Eden	39.97	0.00	124,626.46	20.22	0.00	57,323.70	591	12,611.94
Free Soil	63.71	0.00	198,647.78	17.84	0.00	50,576.40	839	17,904.26
Grant	58.81	0.00	183,369.58	17.43	0.00	49,414.05	923	19,696.82
Hamlin	46.47	10.70	173,804.86	14.14	3.87	102,819.60	3,708	79,128.72
Logan	51.04	0.00	159,142.72	14.99	0.00	42,496.65	331	7,063.54
Meade	79.57	0.00	248,099.26	17.30	0.00	49,045.50	179	3,819.86
Pere Marquette	26.81	12.75	118,044.08	16.32	8.11	177,730.29	2,416	51,557.44
Riverton	47.72	0.00	148,790.96	21.21	0.00	60,130.35	1,232	26,290.88
Sheridan	69.40	0.00	216,389.20	17.20	0.00	48,762.00	1,038	22,150.92
Sherman	49.88	0.00	155,525.84	20.14	0.00	57,096.90	1,125	24,007.50
Summit	22.16	0.00	69,094.88	15.09	0.00	42,780.15	991	21,147.94
Victory	63.03	0.00	196,527.54	15.58	0.00	44,169.30	1,406	30,004.04
<b>266. Totals</b>	<b>787.93</b>	<b>27.66</b>	<b>\$2,531,503.06</b>	<b>239.19</b>	<b>15.23</b>	<b>\$924,981.94</b>	<b>20,040</b>	<b>\$427,653.60</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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
AMBER	0.00	1,211,094.76	1,211,094.76	76,777.25
BRANCH	0.00	113,674.53	113,674.53	211,947.58
CUSTER	0.00	207,754.52	207,754.52	13,578.02
EDEM	0.00	6,694.54	6,694.54	154,696.14
FREESOIL	0.00	1,165,904.18	1,165,904.18	212,175.47
GRANT	0.00	22,056.65	22,056.65	281,567.15
HAMLIN	0.00	456,422.86	456,422.86	81,704.46
LOGAN	0.00	378,426.61	378,426.61	76,336.83
MEADE	0.00	50,164.42	50,164.42	247,005.19
PERE MARQUETTE	0.00	330,752.56	330,752.56	118,756.08
RIVERTON	0.00	1,023,936.41	1,023,936.41	85,796.64
SHERIDAN	0.00	92,004.63	92,004.63	111,039.95
SHERMAN	0.00	2,292,457.86	2,292,457.86	10,527.71
SUMMIT	0.00	111,857.00	111,857.00	80,147.91
VICTORY	0.00	39,962.83	39,962.83	29,986.65
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$7,503,164.36</b>	<b>\$7,503,164.36</b>	<b>\$1,792,043.03</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: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
022 BLUNDELL RD: Brye to Morton	25,459.80	12/31/2022	Gravel
023 KINNEY RD: Morton to Stiles	22,537.44	12/31/2022	Gravel
024 MORTON RD: Deren to Meisenheimer	14,174.10	12/31/2022	Gravel
025 MORTON RD: Washington to Marrison	26,589.20	12/31/2022	Gravel
026 WASHINGTON RD: East of Stiles	12,612.99	12/31/2022	Gravel
027 LASALLE RD: Beard to Washington	6,822.59	12/31/2022	Gravel
028 DEREN RD: East of Brye	20,095.06	12/31/2022	Gravel
071 DARR RD: US-10 to Johnson	40,134.73	12/31/2022	Gravel
112 MANALES RD: Reek to Stephens	20,132.76	12/31/2022	Gravel
153 BENSON RD: South of Countyline	30,302.70	12/31/2022	Gravel
167 EHLER RD: Lincoln to Jebavy	42,862.92	12/31/2022	Gravel

Work Type: Chip Seal with Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
601 CHAUVEZ RD	373,589.26	12/31/2022	Asphalt
603 STILES	437,483.52	12/31/2022	Asphalt
011 BRYE RD 2022	98,608.92	12/31/2022	Asphalt
013 MACK RD	19,912.02	12/31/2022	Asphalt
014 BRUNSON RD	28,149.63	12/31/2022	Asphalt
061 JAGGER RD	11,129.00	12/31/2022	Asphalt
062 CONRAD RD	97,240.17	12/31/2022	Asphalt
063 FIRST ST	13,288.85	12/31/2022	Asphalt
064 ESTHER, WEST & HAROLD	11,512.24	12/31/2022	Asphalt
065 JOHNSON RD: Stiles to Brye	54,899.32	12/31/2022	Asphalt
067 FIRST ST: Stiles to Amber	26,256.73	12/31/2022	Asphalt
068 CONRAD RD: Stiles to Amber	27,986.33	12/31/2022	Asphalt
069 FIRST ST: Stiles to Brye	19,854.53	12/31/2022	Asphalt
092 BAYOU ST	5,072.25	12/31/2022	Asphalt
093 DECKER RD: East of Jebavy	32,293.91	12/31/2022	Asphalt
094 SUGARGROVE RD: East of Lakeshore	4,550.92	12/31/2022	Asphalt
095 EHLER RD: Beaune to Jebavy	12,734.81	12/31/2022	Asphalt

## Year Ended - 2022

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

096 VICTORY DR: Angling to Twp Line	4,943.45	12/31/2022	Asphalt
097 SHERMAN RD: Barnhardt to Shagway	10,551.35	12/31/2022	Asphalt
098 LINCOLN RD: Dewey to Duneview	37,454.12	12/31/2022	Asphalt
099 LINCOLN RD: Decker to Dewey	53,666.52	12/31/2022	Asphalt
101 FISHER RD: Stiles to Victory Corner Rd	26,915.04	12/31/2022	Asphalt
102 VICTORY CORNER RD	21,965.01	12/31/2022	Asphalt
103 FISHER RD: Victory Corner to Peterson	31,328.98	12/31/2022	Asphalt
104 DEWEY RD: Stiles to Amber	57,473.42	12/31/2022	Asphalt
131 MORTON RD: South of County Line	4,946.74	12/31/2022	Asphalt
133 LASALLE RD: White Rd to Freesoil Rd	9,173.40	12/31/2022	Asphalt
161 LAKESHORE DR: S Bayou to Middle Bayou	22,701.45	12/31/2022	Asphalt

Work Type: HMA WEDGING/Patch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
066 CONRAD RD: Amber to Meyers	32,144.64	12/31/2022	Asphalt
072 CONRAD RD: Scottville Rd to Tuttle	9,352.77	12/31/2022	Asphalt
073 WILSON RD: Scottville Rd to Tuttle	19,016.77	12/31/2022	Asphalt
152 BUDZINSKI RD: Freesoil to Bennett	19,861.72	12/31/2022	Asphalt
166 JOHNSON RD: Dennis to Stiles	18,327.26	12/31/2022	Asphalt
165 JOHNSON RD: Brye to Dennis	0.00	12/31/2022	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
206 HOAGUE & DARR	990,187.99	12/31/2022	Asphalt
301 BRYANT RD	35,893.65	12/31/2022	Asphalt
302 CUSTER RD	109,862.14	12/31/2022	Asphalt
012 G STREET	14,490.88	12/31/2022	Asphalt
052 BRADSHAW RD: Inman to Brunson	86,707.88	12/31/2022	Asphalt
053 PATTERSON RD	15,102.53	12/31/2022	Asphalt
054 SPEER DR	25,573.45	12/31/2022	Asphalt
055 DUNECREST AVE	20,425.12	12/31/2022	Asphalt



Year Ended - 2022

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

056 SHOREVIEW CT	27,490.14	12/31/2022	Asphalt
057 RIVERVIEW DR	40,302.14	12/31/2022	Asphalt
058 PLEASANT RIDGE	18,326.94	12/31/2022	Asphalt
059 EMILY KAY CT	17,135.43	12/31/2022	Asphalt
121 E FORD LAKE RD: West of Griffin	27,071.04	12/31/2022	Asphalt
122 MUSTANG RD	31,519.74	12/31/2022	Asphalt
123 HUGHES RD: North of Fountain	33,413.85	12/31/2022	Asphalt
143 REEK OTTAWA & MEENAHGA	175,716.19	12/31/2022	Asphalt
160 LARCH/LARCHWOOD	87,272.12	12/31/2022	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
205 HANSEN RD: Stiles to Amber	871,891.91	12/31/2022	Asphalt
041 ANTHONY RD: Woods - Masten	378,426.61	12/31/2022	Asphalt

Work Type: Reconstruction over a short section < 0.1 miles

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
081 TAYLOR RD: Walhalla Shores to Filburn	102,522.40	12/31/2022	Asphalt

Year Ended - 2022

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

## Sub Ledger Report

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY A/R	52,824.88

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE TO STATE OF MICHIGAN	0.00
339	PA 84 DEFERRED INFLOW	0.00

## Line: 43 Other - B

Account	Description	Amount (\$)
264	OPEB	0.00

## Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	41,535.00

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
523	USFS Grant Funds	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
511-13	HIP COVID FUNDS	149,181.00

## Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560-2	PA 252 MDOT	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

## Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	STATE GRANTS	290,385.00

## Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583-06	MISC CONTRIBUTIONS	243,103.04

Year Ended - 2022

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

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
583-07	FED AID SOLD TO OAKLAND CTY	0.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
671-000	USFS ROAD MAINT	30,000.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
671-673	TIMBER SALES	132,520.25

**Line: 126 Other - County**

Account	Description	Amount (\$)
A519	Services for Others	274,223.72

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	OTHER COSTS	666,174.39

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
0	OTHER	264,195.79

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	281,026.43

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

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	270,128.63

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

Account	Description	Amount (\$)
513	OTHER	0.00

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

Account	Description	Amount (\$)
513	OTHER	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514	OTHER	821,902.99

Year Ended - 2022

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

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
0328-020	ADDT'L STATE TRUNKLINE MAINT	0.00

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
040	Vouchers	0.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
205	HANSEN RD RECONSTRUCT - 3' EACH SIDE PAVED SHOULDERS	186,833.98
206	HOAGUE RD & DARR RD - 3' EACH SIDE PAVED SHOULDERS	212,183.14
701	FOUNTAIN RD BRIDGE - 3' EACH SIDE PAVED SHOULDERS	257,503.45

**Line: 243 707 Other**

Account	Description	Amount (\$)
511-707	ADMIN VEHICLE	(1,299.00)
A514+791	INVENTORY ADJUSTMENT	0.00

**Line: 244 244 Other**

Account	Description	Amount (\$)
515-999	ADMINISTRATIVE VEHICLE	7,057.41

**Line: 245 245 Other**

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(4,067.76)