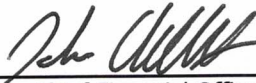


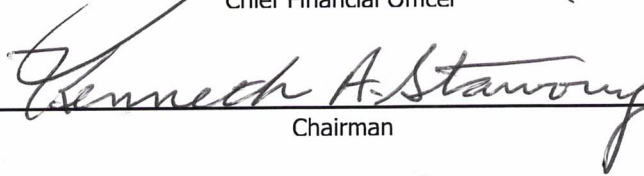
2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Arenac County
Michigan
Year Ended 2022

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

5-1-23

Date

Year Ended - 2022

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

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

1. Cash	\$820,743.17
2. Investments	727,697.14
3. Accounts Receivable :	
a. Michigan Transportation Fund	859,633.66
b. State Trunkline Maintenance	151,285.24
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	304,543.18
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	920,171.17

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	223,698.75
5. Road Materials	155,770.44
6. Equipment Materials and Parts	20,814.75
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,184,357.50**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$77,823.67
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	74,563.45
14. Advances	246,098.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	30,250.69
17. Deferred Revenue	153,958.72
18. Other	906,681.61

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	2,694,981.36
22. Total Fund Balances	2,694,981.36

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,184,357.50**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,426,071.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,497,593.95	
27 a.Less: Accumulated Depreciation	(278,337.22)	2,219,256.73
28. Equipment - Road	4,785,010.00	
28 a.Less: Accumulated Depreciation	(3,979,326.00)	805,684.00
29. Equipment - Shop	167,913.93	
29 a.Less: Accumulated Depreciation	(119,078.01)	48,835.92
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	120,807.29	
32 a.Less: Accumulated Depreciation	(112,845.59)	7,961.70
33. Infrastructure	44,863,200.00	
33 a.Less: Accumulated Depreciation	(16,063,020.00)	28,800,180.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$33,307,989.35
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,507,809.35
	37 d.Infrastructure	28,800,180.00
	38. Total Equities	\$33,307,989.35
 <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		98,762.18
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$98,762.18
 <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)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$535,425.27	\$535,425.27
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	535,425.27	535,425.27
Licenses and Permits				
49. Specify	0.00	0.00	35,480.00	35,480.00
Federal Sources				
50. Surface Tran. Program (STP)	115,388.00	0.00	0.00	115,388.00
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	131,865.19	0.00	363.51	132,228.70
56. Total Federal Sources	247,253.19	0.00	363.51	247,616.70
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,432.94	3,567.06		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,975,213.50	1,649,754.32		4,624,967.82
61. Total MTF	2,981,646.44	1,653,321.38		4,634,967.82
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	289,305.52	0.00		289,305.52
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	289,305.52	0.00		289,305.52
72. Total State Sources	\$3,270,951.96	\$1,653,321.38	\$0.00	\$4,924,273.34

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	\$15,876.87	\$15,876.87
74. Township Contr.	0.00	1,183,193.33	0.00	1,183,193.33
75. Other	703,492.28	204,000.00	10,982.60	918,474.88
76. Total Contributions	703,492.28	1,387,193.33	26,859.47	2,117,545.08
Charges for Service				
77. Trunkline Maintenance	0.00		919,075.16	919,075.16
78. Trunkline Non-maintenance	0.00		128,056.90	128,056.90
79. Salvage Sales	0.00	0.00	10,271.57	10,271.57
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,057,403.63	1,057,403.63
Interest and Rents				
82. Interest Earned	0.00	0.00	13,438.58	13,438.58
83. Property Rentals	0.00	0.00	7,000.00	7,000.00
84. Total Interest/Rents	0.00	0.00	20,438.58	20,438.58
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	22,362.00	22,362.00
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	22,362.00	22,362.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,221,697.43	\$3,040,514.71	\$1,698,332.46	\$8,960,544.60

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	2,487,987.08	2,206,543.46		4,694,530.54
105. Structures	126,711.21	0.00		126,711.21
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.	2,614,698.29	2,206,543.46		4,821,241.75
Maintenance				
111. Roads	562,251.40	985,217.49		1,547,468.89
112. Structures	5,698.20	7,442.40		13,140.60
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	257,714.49	199,552.08		457,266.57
115. Traffic Control	53,504.06	28,813.81		82,317.87
116. Total Maintenance	879,168.15	1,221,025.78		2,100,193.93
117. Total Construction, Preservation And Maintenance	3,493,866.44	3,427,569.24		6,921,435.68
Other				
118. Trunkline Maintenance	0.00		925,613.58	925,613.58
119. Trunkline Non-maintenance	0.00		128,056.90	128,056.90
120. Administrative Expense	175,189.23	171,864.96		347,054.19
121. Equipment - Net	84,771.05	187,144.96	79,763.48	351,679.49
122. Capital Outlay - Net	0.00	0.00	(73,992.84)	(73,992.84)
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	54,916.00	54,916.00
127. Total Other	259,960.28	359,009.92	1,114,357.12	1,733,327.32
128. Total Expenditures	\$3,753,826.72	\$3,786,579.16	\$1,114,357.12	\$8,654,763.00

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	\$4,221,697.43	\$3,040,514.71	\$1,698,332.46	\$8,960,544.60
130. Total Expenditures	3,753,826.72	3,786,579.16	1,114,357.12	8,654,763.00
131. Excess of Revenues Over (Under) Expenditures	467,870.71	(746,064.45)	583,975.34	305,781.60
132. Optional Transfers				
132 a. Primary to Local (50%)	(746,064.45)	746,064.45		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	(746,064.45)	746,064.45		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(278,193.74)	0.00	583,975.34	305,781.60
136. Beginning Fund	0.00	0.00	2,389,199.76	2,389,199.76
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	2,389,199.76	2,389,199.76
139. Interfund Transfer(County to Primary and/or Local)	278,193.74	0.00	(278,193.74)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$2,694,981.36	\$2,694,981.36

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$322,801.30	
142. Depreciation	<u>292,426.52</u>	
143. Other	<u>396,265.73</u>	
144. Total Direct		<u>1,011,493.55</u>

145. Indirect Equipment Expense		<u>399,501.70</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>272,628.20</u>	
148. Total Operating		<u>\$272,628.20</u>

149. TOTAL EQUIPMENT EXPENSE \$1,683,623.45

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	<u>60,846.90</u>	<u>169,061.50</u>		<u>229,908.40</u>
152. Maintenance	<u>260,213.29</u>	<u>539,727.63</u>		<u>799,940.92</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>268,400.71</u>	<u>268,400.71</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>1,059.37</u>	<u>1,059.37</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>32,634.56</u>	<u>32,634.56</u>
157. Total Equipment Rental Credits	<u>321,060.19</u>	<u>708,789.13</u>	<u>302,094.64</u>	<u>1,331,943.96</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>351,679.49</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$321,060.19</u>	<u>\$708,789.13</u>	<u>\$302,094.64</u>	<u>\$1,331,943.96</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	24.10 %	53.21 %	22.68 %	100.00 %
161. Prorated Total Equipment Expense	<u>405,831.24</u>	<u>895,934.09</u>	<u>381,858.12</u>	<u>1,683,623.45</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>84,771.05</u>	<u>187,144.96</u>	<u>79,763.48</u>	<u>351,679.49</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.	25,270.41	26,930.48
165. Primary Maintenance	133,733.94	142,519.20
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	51,328.73	54,700.62
168. Local Maintenance	244,027.84	260,058.54
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	156,267.87	166,533.43
171. Equipment Expense - Indirect	78,353.40	83,500.60
172. Equipment Expense - Operating	0.00	0.00
173. Administration	188,110.31	200,467.67
174. State Trunkline Maintenance	218,047.30	
175. Sundry Account Rec.	505.81	
176. Capital Outlay	0.00	0.00
177. Other	152,827.18	0.00
178. Total Payroll	\$1,248,472.79	
179. Less Applicable Payroll	(371,380.29)	
180. Total Applicable Labor Cost	\$877,092.50	Total Distributive \$934,710.54

	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	\$137,078.46	\$23,956.53	\$659,165.14	\$352,340.04	\$25,028.81	\$1,393.10	\$1,198,962.08
182. Less: Benefits Recovered	(32,849.60)	(5,177.16)	(145,280.16)	(75,121.23)	(5,516.36)	(307.04)	(264,251.55)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	104,228.86	18,779.37	513,884.98	277,218.81	19,512.45	1,086.06	934,710.53
185. Applicable Labor Cost	877,092.50	877,092.50	877,092.50	877,092.50	877,092.50	877,092.50	
186. Factor	0.118835	0.021411	0.585896	0.316066	0.022247	0.001238	1.065693

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.	2,597,167.88	17,530.39
189. Primary Maintenance	873,273.73	5,894.43
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,191,749.55	14,793.90
192. Local Maintenance	1,212,839.36	8,186.44
193. Other	0.00	0.00
194. TOTAL	\$6,875,030.52	\$46,405.16

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,361.85	(1,904.13)	23,534.25	0.00	19,413.19	\$46,405.16
196. Applicable Operation Cost	6,875,030.52	6,875,030.52	6,875,030.52	6,875,030.52	6,875,030.52	
197. Factor	0.000780	(0.000277)	0.003423	0.000000	0.002824	\$0.006750

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.	91,778.47	295,380.82	2,522,919.82	1,911,162.64	2,614,698.29	2,206,543.46
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	605,816.95	1,091,480.98	273,351.20	129,544.80	879,168.15	1,221,025.78
202. Total	<u>\$697,595.42</u>	<u>\$1,386,861.80</u>	<u>\$2,796,271.02</u>	<u>\$2,040,707.44</u>	<u>\$3,493,866.44</u>	<u>\$3,427,569.24</u>

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	\$218,047.30	\$0.00
204. Fringe Benefits	264,251.54	0.00
205. Equipment Rental	268,397.83	0.00
206. Materials	58,123.93	114,849.24
207. Handling Charges	0.00	0.00
208. Overhead	110,254.56	13,207.66
209. Other	0.00	0.00
210. Total Charges for Current Year	\$919,075.16	\$128,056.90
211. Beginning Balance	104,412.73	632,493.77
212. Sub-Total	1,023,487.89	760,550.67
213. Less Credits	(872,202.65)	(760,550.67)
214. Ending Balance	\$151,285.24	\$0.00

Year Ended - 2022

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$69,004.50
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	173,962.50
218. Equipment Shop (977)	30,708.30
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$273,675.30</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	273,675.30	273,675.30
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	273,675.30	273,675.30
227. Less: Depreciation and Depletion 968	0.00	0.00	(347,668.14)	(347,668.14)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(73,992.84)</u>	<u>\$(73,992.84)</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	4,548,908.67	4,548,908.67
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>22,362.00</u>	<u>22,362.00</u>

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>\$4,634,967.82</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>347,054.19</u>
234. Total Capital Outlay (from Page 13)			<u>273,675.30</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>620,729.49</u>
236 b. Adjusted MTF Returns			<u>4,014,238.33</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,614,698.29</u>	<u>\$2,206,543.46</u>	<u>4,821,241.75</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>879,168.15</u>	<u>1,221,025.78</u>	<u>2,100,193.93</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(247,253.19)</u>	<u>0.00</u>	<u>(247,253.19)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,246,613.25</u>	<u>3,427,569.24</u>	<u>6,674,182.49</u>
241. 90% of Adjusted MTF Returns			<u>3,612,814.50</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>98,673.00</u>	<u>64,988.50</u>	<u>67,688.34</u>	<u>32,684.71</u>	<u>41,857.19</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>51,733.97</u>	<u>23,825.09</u>	<u>46,793.87</u>	<u>53,213.88</u>	<u>49,724.69</u>
242. TOTAL					<u>\$531,183.24</u>

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

$$\underline{4,634,967.82} \times .10 = \underline{463,496.78}$$

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	\$48,188.69
712-724	Fringe Benefits - Shop Employees	51,354.37
721	Drug Testing	2,198.83
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	9,688.71
733	Welding Supplies	7,451.14
734	Safety Supplies - Shop	8,808.06
736	Tire Shop Supplies	0.00
737	Shop Supplies	14,892.37
791	Equipment Material/Parts Inventory Adjustment	6,419.39
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	25,676.17
850-859	Communications - Shop	3,223.87
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	22,954.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	33,530.37
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	65,906.60
933	Shop Equipment Repairs and Maintenance	4,367.89
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	962.93
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	48,945.09
968	Depreciation - Shop Equipment	5,456.33
968	Depreciation - Stockroom Expense	0.00
707	Other:	39,476.64
	243. TOTAL	\$399,501.70

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	\$188,110.31
709-714	Administrative Leave	0.00
724	Fringe Benefits	200,467.65
727	Postage	1,198.91
728	Office Supplies	8,282.35
730	Dues and Subscriptions	11,742.01
801	Contractual Services	0.00
803	Legal Services	1,687.00
804	Auditing and Accounting Services	7,000.00
807	Data Processing	8,476.46
810	Education	2,784.00
850-853	Communications	3,586.87
861	Travel and Mileage	7,508.88
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	12,470.50
920-923	Utilities	0.00
931	Building Repair/Maintenance	274.74
934	Office Equipment Repair/Maintenance	12,937.39
942	Building Rental	0.00
955-956	Miscellaneous	0.00
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:	3,989.34
	244. TOTAL	\$470,516.41
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(123,462.22)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(123,462.22)
	245. Net Administrative Expense	\$347,054.19

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.

Road Name

Location

Amount Spent (\$)

Project Type

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	20.62 mi.	2,487,987.08	6.28 mi.	814,083.11
253. Gravel Surfacing	0.00 mi.	0.00	40.00 mi.	1,208,036.42
254. Paving Gravel Roads	0.00 mi.	0.00	0.50 mi.	151,530.93
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	8.00 ea.	32,893.00
260. Subtotals		2,487,987.08		2,206,543.46
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	126,711.21	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		126,711.21		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,614,698.29		\$2,206,543.46

*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)			
Adams	34.19	0.00	106,604.42	8.93	0.00	25,316.55	554	11,822.36
Arenac	38.46	0.00	119,918.28	15.11	0.00	42,836.85	871	18,587.14
Au Gres	43.07	0.00	134,292.26	10.47	0.00	29,682.45	896	19,120.64
Clayton	42.15	0.00	131,423.70	19.67	0.00	55,764.45	1,001	21,361.34
Deep River	46.51	0.00	145,018.17	23.26	0.00	65,942.10	1,576	33,631.84
Lincoln	33.48	0.00	104,390.64	11.67	0.00	33,084.45	924	19,718.16
Mason	42.71	0.00	133,169.78	18.52	0.00	52,504.20	681	14,532.54
Moffatt	49.63	0.00	154,746.34	12.02	0.00	34,076.70	1,166	24,882.44
Sims	16.05	0.00	50,043.90	6.71	0.00	19,022.85	986	21,041.24
Standish	44.91	0.00	140,029.38	17.65	0.00	50,037.75	1,701	36,299.34
Turner	31.58	0.00	98,466.44	18.56	0.00	52,617.60	337	7,191.58
Whitney	34.12	0.00	106,386.16	22.74	0.00	64,467.90	907	19,355.38
266. Totals	456.86	0.00	\$1,424,489.47	185.31	0.00	\$525,353.85	11,600	\$247,544.00
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* (\$)
Adams	0.00	87,110.37	87,110.37	34,358.04
Arenac	0.00	109,495.44	109,495.44	34,469.83
Au Gres	0.00	357,353.35	357,353.35	304,543.18
Clayton	0.00	159,735.79	159,735.79	70,720.31
Deep River	0.00	233,088.93	233,088.93	130,225.01
Lincoln	0.00	216,951.89	216,951.89	132,451.38
Mason	0.00	155,839.51	155,839.51	62,659.00
Moffatt	0.00	230,873.03	230,873.03	105,988.59
Sims	0.00	196,762.79	196,762.79	108,997.35
Standish	0.00	176,465.21	176,465.21	88,880.03
Turner	0.00	139,365.47	139,365.47	54,022.24
Whitney	0.00	143,501.68	143,501.68	55,878.37
267. Totals	\$0.00	\$2,206,543.46	\$2,206,543.46	\$1,183,193.33

*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 4" & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.01.007.22	5,932.87	06/01/2022	Gravel
489.02.022.22	9,368.03	06/05/2022	Gravel
489.02.025N.22	16,749.67	05/09/2022	Gravel
489.02.025S.22	14,640.71	05/12/2022	Gravel
489.02.033.22	16,040.21	06/10/2022	Gravel
489.02.22E.22	29,250.01	06/07/2022	Gravel
489.03.002.22	41,726.70	06/05/2022	Gravel
489.03.051.22	16,658.39	05/10/2022	Gravel
489.03.055.22	43,944.26	05/24/2022	Gravel
489.03.065.22	18,541.74	05/18/2022	Gravel
489.03.067.22	29,216.88	05/11/2022	Gravel
489.04.012.22	19,875.96	04/27/2022	Gravel
489.04.075.22A	16,117.16	04/27/2022	Gravel
489.04.075.22B	10,200.00	06/27/2022	Gravel
489.04.075.22C	30,116.67	06/30/2022	Gravel
489.04.083.22	6,703.00	06/07/2022	Gravel
489.04.095.22	28,539.20	05/31/2022	Gravel
489.05.007.22A	28,104.66	06/09/2022	Gravel
489.05.007.22B	978.65	06/13/2022	Gravel
489.05.021.22	11,856.30	06/17/2022	Gravel
489.05.097.22	18,728.72	06/08/2022	Gravel
489.05.109.22	35,489.73	06/02/2022	Gravel
489.07.052.22	23,982.89	06/01/2022	Gravel
489.08.036.22	18,949.07	07/20/2022	Gravel
489.08.046.22	28,140.78	08/18/2022	Gravel
489.08.049.22	4,359.82	05/16/2022	Gravel
489.09.026.22	16,009.64	06/02/2022	Gravel
489.08.067.22	17,763.34	06/06/2022	Gravel
489.08.069.22	29,770.56	06/27/2022	Gravel
489.09.021.22	9,141.54	08/25/2022	Gravel
489.09.028.22	39,833.85	05/25/2022	Gravel
489.09.030.22	47,288.67	06/30/2022	Gravel
489.09.033.22	28,613.00	06/15/2022	Gravel
489.09.033.22A	28,613.00	05/25/2022	Gravel
489.10.052.22	16,124.43	08/10/2022	Gravel
489.10.056.22	17,141.33	08/25/2022	Gravel
489.11.029.22	16,371.47	05/23/2022	Gravel
489.11.031.22	31,449.00	05/19/2022	Gravel
489.11.068.22	17,600.49	05/17/2022	Gravel
489.12.051.22	30,188.70	05/06/2022	Gravel
489.12.060.22	6,177.00	05/03/2022	Gravel

Year Ended - 2022

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

489.12.070.22	16,212.80	05/17/2022	Gravel
489.12.076E.22	43,681.63	05/18/2022	Gravel
489.12.076W.22	75,248.17	05/04/2022	Gravel

Work Type: Overlay - 2" thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2022-1	1.00	09/01/2022	Asphalt
2022-2.0	1.00	10/01/2022	Asphalt
2022-2.1	1.00	10/01/2022	Asphalt
001-22	1.00	08/01/2022	Asphalt
002-22	1.00	08/01/2022	Asphalt
003-22	1.00	10/01/2022	Asphalt
004-22	1.00	10/01/2022	Asphalt
005-22	1.00	05/01/2022	Asphalt
006-22	1.00	05/01/2022	Asphalt
007-22	1.00	05/01/2022	Asphalt
008-22	1.00	05/01/2022	Asphalt
009-22	1.00	05/01/2022	Asphalt
010-22	1.00	05/01/2022	Asphalt
011-22	1.00	05/01/2022	Asphalt
012-22	1.00	05/15/2022	Asphalt
013-22	1.00	05/15/2022	Asphalt
016-22	1.00	08/01/2022	Asphalt
459.01.008.22	584,369.36	07/24/2022	Asphalt
459.07.093.22	69,329.23	05/10/2022	Asphalt
459.12.045.22A	286,561.13	09/01/2022	Asphalt
489.01.016.22	145,661.92	07/08/2022	Asphalt
489.05.111.22A	44,641.61	06/01/2022	Asphalt
489.05.111.22B	37,029.62	06/01/2022	Asphalt
489.05.111.22C	3,806.00	06/01/2022	Asphalt
489.05.111.22D	3,806.00	06/01/2022	Asphalt
489.06.036.21	77,021.98	05/25/2022	Asphalt
489.06.036.21A	33,009.42	05/25/2022	Asphalt
489.06.101.22	69,953.73	05/26/2022	Asphalt
489.06.103.22	16,777.65	05/26/2022	Asphalt
489.07.046.22	321,069.75	06/28/2022	Asphalt

Work Type: Overlay - 3" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.04.087.22A	178,506.11	08/16/2022	Asphalt
459.04.087.22B	59,502.00	08/16/2022	Asphalt
459.05.103.22A	141,133.42	07/14/2022	Asphalt

Year Ended - 2022

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

459.05.103.22B	70,566.71	07/15/2022	Asphalt
459.05.var.22A	101,451.01	07/11/2022	Asphalt
459.05.var.22B	132,768.97	07/11/2022	Asphalt
459.05.var.22C	193,240.00	07/11/2022	Asphalt
459.05.var.22D	265,538.00	07/13/2022	Asphalt
459.05.var.22E	101,451.00	07/14/2022	Asphalt
459.05.var.22F	96,620.00	07/14/2022	Asphalt
489.11.033.22	151,530.93	09/10/2022	Asphalt

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
014-22	1.00	07/01/2022	Asphalt
015-22	1.00	07/01/2022	Asphalt
459.12.045.22B	26,442.50	07/12/2022	Asphalt
459.12.045.22C	105,767.00	07/12/2022	Asphalt
459.12.045.22D	74,741.00	07/12/2022	Asphalt
489.02.037.22	32,149.74	07/10/2022	Asphalt

