

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

Date

Year Ended - 2022

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

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

1. Cash	\$2,846,818.32
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	782,615.83
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	15,000.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	2,323.89

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	469,548.05
5. Road Materials	178,650.97
6. Equipment Materials and Parts	39,511.38
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	343.98
9. Other	

10. TOTAL ASSETS**\$4,334,812.42**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$84,017.15
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	121,065.54
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	1,842.80

Fund Balances

19. Primary Road Fund	781,973.33
20. Local Road Fund	(424,478.05)
21. County Road Commission Fund	(73,525.11)
22. Total Fund Balances	283,970.17

23. TOTAL LIABILITIES AND FUND BALANCES**\$490,895.66**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$259,220.93
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	41,828.42	
26 a.Less: Accumulated Depreciation	(31,201.62)	10,626.80
27. Buildings	2,588,713.50	
27 a.Less: Accumulated Depreciation	(1,170,731.84)	1,417,981.66
28. Equipment - Road	8,526,614.36	
28 a.Less: Accumulated Depreciation	(7,475,628.58)	1,050,985.78
29. Equipment - Shop	67,741.34	
29 a.Less: Accumulated Depreciation	(56,075.89)	11,665.45
30. Equipment - Engineers	18,751.78	
30 a.Less: Accumulated Depreciation	(18,242.13)	509.65
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	50,755.20	
32 a.Less: Accumulated Depreciation	(50,324.24)	430.96
33. Infrastructure	48,059,074.11	
33 a.Less: Accumulated Depreciation	(26,072,194.87)	21,986,879.24
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$24,738,300.47
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,751,421.23
	37 d.Infrastructure	21,986,879.24
	38. Total Equities	\$24,738,300.47
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		34,450.42
41. Vested Vacation and Sick Leave Payable		120,023.86
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$154,474.28
 <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	\$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
Licenses and Permits				
49. Specify	0.00	0.00	23,355.00	23,355.00
Federal Sources				
50. Surface Tran. Program (STP)	804,494.02	0.00	0.00	804,494.02
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	103,983.33	0.00	0.00	103,983.33
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	199,780.00	0.00	0.00	199,780.00
56. Total Federal Sources	1,108,257.35	0.00	0.00	1,108,257.35
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,768.27	3,231.73		10,000.00
58. Snow Removal	123,334.93	63,536.18		186,871.11
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,851,059.09	1,361,329.69		4,212,388.78
61. Total MTF	2,981,162.29	1,428,097.60		4,409,259.89
Other				
62. Local Bridge	21,225.54	0.00		21,225.54
63. Other	0.00	0.00	14,881.57	14,881.57
64. Total Other	21,225.54	0.00	14,881.57	36,107.11
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	171,094.22	0.00		171,094.22
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	171,094.22	0.00		171,094.22
72. Total State Sources	\$3,173,482.05	\$1,428,097.60	\$14,881.57	\$4,616,461.22

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.	660,819.11	2,750,651.50	0.00	3,411,470.61
75. Other	60,600.00	49,400.00	0.00	110,000.00
76. Total Contributions	721,419.11	2,800,051.50	0.00	3,521,470.61
Charges for Service				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	4,174.63	4,174.63
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	4,174.63	4,174.63
Interest and Rents				
82. Interest Earned	1,839.05	504.78	1,081.05	3,424.88
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,839.05	504.78	1,081.05	3,424.88
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	30,223.95	30,223.95
89. Contributions from Private Sources	0.00	0.00	25,469.39	25,469.39
90. Other	0.00	0.00	50,297.05	50,297.05
91. Total Other	0.00	0.00	105,990.39	105,990.39
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	\$5,004,997.56	\$4,228,653.88	\$149,482.64	\$9,383,134.08

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	1,210,501.32	2,832,600.13		4,043,101.45
105. Structures	28,946.18	0.00		28,946.18
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.	1,239,447.50	2,832,600.13		4,072,047.63
Maintenance				
111. Roads	949,638.51	596,419.07		1,546,057.58
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,218,714.95	629,978.79		1,848,693.74
115. Traffic Control	193,143.04	10,518.58		203,661.62
116. Total Maintenance	2,361,496.50	1,236,916.44		3,598,412.94
117. Total Construction, Preservation And Maintenance	3,600,944.00	4,069,516.57		7,670,460.57
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	270,700.20	305,925.05		576,625.25
121. Equipment - Net	343,671.34	277,690.31	13,378.40	634,740.05
122. Capital Outlay - Net	0.00	0.00	14,832.99	14,832.99
123. Debt Principal Payment	0.00	0.00	190,976.79	190,976.79
124. Interest Expense	0.00	0.00	3,819.57	3,819.57
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	7,708.69	0.00	0.00	7,708.69
127. Total Other	622,080.23	583,615.36	223,007.75	1,428,703.34
128. Total Expenditures	\$4,223,024.23	\$4,653,131.93	\$223,007.75	\$9,099,163.91

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	\$5,004,997.56	\$4,228,653.88	\$149,482.64	\$9,383,134.08
130. Total Expenditures	4,223,024.23	4,653,131.93	223,007.75	9,099,163.91
131. Excess of Revenues Over (Under) Expenditures	781,973.33	(424,478.05)	(73,525.11)	283,970.17
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	781,973.33	(424,478.05)	(73,525.11)	283,970.17
136. Beginning Fund	0.00	0.00	0.00	0.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	0.00	0.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$781,973.33	\$(424,478.05)	\$(73,525.11)	\$283,970.17

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$235,682.15	
142. Depreciation	<u>459,033.53</u>	
143. Other	<u>625,781.53</u>	
144. Total Direct		<u>1,320,497.21</u>

145. Indirect Equipment Expense		<u>452,382.60</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>318,375.61</u>	
148. Total Operating		<u>\$318,375.61</u>

149. TOTAL EQUIPMENT EXPENSE \$2,091,255.42**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	28,368.40	118,605.56		146,973.96
152. Maintenance	757,781.48	477,255.62		1,235,037.10
153. Inventory Operations	0.00	0.00	30,698.95	30,698.95
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	2,460.49	41,344.87	0.00	43,805.36
156. All Other Charges	0.00	0.00	0.00	0.00
157. Total Equipment Rental Credits	<u>788,610.37</u>	<u>637,206.05</u>	<u>30,698.95</u>	<u>1,456,515.37</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>634,740.05</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$788,610.37</u>	<u>\$637,206.05</u>	<u>\$30,698.95</u>	<u>\$1,456,515.37</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	54.14 %	43.75 %	2.11 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,132,281.71</u>	<u>914,896.36</u>	<u>44,077.35</u>	<u>2,091,255.42</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>343,671.34</u>	<u>277,690.31</u>	<u>13,378.40</u>	<u>634,740.05</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.	21,093.93	34,969.12
165. Primary Maintenance	315,753.19	523,449.67
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	37,060.67	61,438.48
168. Local Maintenance	197,911.05	328,093.20
169. Inventory	9,477.49	0.00
170. Equipment Expense - Direct	235,682.15	390,709.42
171. Equipment Expense - Indirect	55,415.44	91,866.67
172. Equipment Expense - Operating	0.00	0.00
173. Administration	175,069.34	290,226.65
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	1,041.03	
176. Capital Outlay	1,807.94	0.00
177. Other	395,056.89	141,144.76
178. Total Payroll	\$1,445,369.12	
179. Less Applicable Payroll	(322,242.58)	
180. Total Applicable Labor Cost	\$1,123,126.54	Total Distributive \$1,861,897.97

	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	\$197,992.32	\$48,689.00	\$1,190,092.88	\$477,447.15	\$1,653.32	\$26,569.74	\$1,942,444.41
182. Less: Benefits Recovered	0.00	0.00	0.00	(75,000.92)	0.00	0.00	(75,000.92)
183. Less: Refunds	0.00	(5,545.52)	0.00	0.00	0.00	0.00	(5,545.52)
184. Benefits to be Distributed	197,992.32	43,143.48	1,190,092.88	402,446.23	1,653.32	26,569.74	1,861,897.97
185. Applicable Labor Cost	1,123,126.54	1,123,126.54	1,123,126.54	1,123,126.54	1,123,126.54	1,123,126.54	
186. Factor	0.176287	0.038414	1.059625	0.358327	0.001472	0.023657	1.657782

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.	1,196,670.43	42,776.93
189. Primary Maintenance	2,279,994.42	81,502.11
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,734,839.13	97,761.28
192. Local Maintenance	1,194,226.69	42,689.58
193. Other	0.00	0.00
194. TOTAL	\$7,405,730.67	\$264,729.90

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,705.36	(384.00)	7,846.56	0.00	252,561.98	\$264,729.90
196. Applicable Operation Cost	7,405,730.67	7,405,730.67	7,405,730.67	7,405,730.67	7,405,730.67	
197. Factor	0.000635	(0.000052)	0.001060	0.000000	0.034104	\$0.035747

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.	67,936.52	253,940.16	1,171,510.98	2,578,659.97	1,239,447.50	2,832,600.13
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,308,793.85	1,194,382.86	52,702.65	42,533.58	2,361,496.50	1,236,916.44
202. Total	<u>\$2,376,730.37</u>	<u>\$1,448,323.02</u>	<u>\$1,224,213.63</u>	<u>\$2,621,193.55</u>	<u>\$3,600,944.00</u>	<u>\$4,069,516.57</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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$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)	19,832.00
217. Equipment Road (976, 981)	464,687.37
218. Equipment Shop (977)	1,568.99
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>\$486,088.36</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	486,088.36	486,088.36
225. Less: Equipment Retirements 689	0.00	0.00	(12,221.84)	(12,221.84)
226. Sub-total	0.00	0.00	473,866.52	473,866.52
227. Less: Depreciation and Depletion 968	0.00	0.00	(459,033.53)	(459,033.53)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,832.99</u>	<u>\$14,832.99</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	2,736,588.54	2,736,588.54
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>30,223.95</u>	<u>30,223.95</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>\$4,409,259.89</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>576,625.25</u>
234. Total Capital Outlay (from Page 13)			<u>486,088.36</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>190,976.79</u>
236. Interest Expense (from Page 6 Expenditures)			<u>3,819.57</u>
236 a. Total Deductions			<u>1,257,509.97</u>
236 b. Adjusted MTF Returns			<u>3,151,749.92</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,239,447.50</u>	<u>\$2,832,600.13</u>	<u>4,072,047.63</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,361,496.50</u>	<u>1,236,916.44</u>	<u>3,598,412.94</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>3,600,944.00</u>	<u>4,069,516.57</u>	<u>7,670,460.57</u>
241. 90% of Adjusted MTF Returns			<u>2,836,574.93</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>58,350.00</u>	<u>61,611.06</u>	<u>0.00</u>	<u>146,569.39</u>	<u>0.00</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>466,966.63</u>	<u>186,542.00</u>	<u>0.00</u>	<u>247,126.29</u>	<u>25,027.00</u>
242. TOTAL					<u>\$1,192,192.37</u>

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

$$\underline{4,409,259.89} \times .10 = \underline{440,925.99}$$

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	\$55,415.44
712-724	Fringe Benefits - Shop Employees	90,360.91
721	Drug Testing	1,667.50
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	3,550.04
734	Safety Supplies - Shop	6,647.03
736	Tire Shop Supplies	0.00
737	Shop Supplies	35,803.72
791	Equipment Material/Parts Inventory Adjustment	14,612.73
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	926.15
807	Data Processing - Shop	1,680.86
810	Education Expense - Shop	1,450.00
850-859	Communications - Shop	10,047.77
861	Travel and Mileage - Shop Employees	1,713.15
862	Freight Costs	0.00
875	Insurance - Shop Buildings	19,511.47
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	50,314.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	46,177.86
931	Buildings Repairs and Maintenance	14,733.95
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	342.86
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	14,315.84
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	1,980.24
968	Depreciation - Shop Building	71,249.90
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	4,707.18
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,174.00
	243. TOTAL	\$452,382.60

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	\$175,069.34
709-714	Administrative Leave	0.00
724	Fringe Benefits	289,288.54
727	Postage	811.87
728	Office Supplies	6,123.58
730	Dues and Subscriptions	9,861.40
801	Contractual Services	10,779.49
803	Legal Services	232.03
804	Auditing and Accounting Services	13,300.00
807	Data Processing	11,076.32
810	Education	7,524.44
850-853	Communications	5,302.02
861	Travel and Mileage	6,231.22
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	6,849.23
875	Insurance - Building and Contents	2,411.53
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	50.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	15,093.00
920-923	Utilities	5,716.36
931	Building Repair/Maintenance	5,203.14
934	Office Equipment Repair/Maintenance	192.98
942	Building Rental	0.00
955-956	Miscellaneous	3,461.15
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,047.61
	Other:	0.00
	244. TOTAL	\$576,625.25
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$0.00
	245. Net Administrative Expense	\$576,625.25

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>
Borgstrom Road	Hudson Township	55,230.15	Resurfacing
McKelvey Road	Garfield Township	54,379.22	Reconstruction
H-40	Garfield Township	48,753.12	Reconstruction
H-33	Portage Township	12,731.73	BridgeReplacement
	246. Total	<u>\$171,094.22</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
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	2.05 mi.	x \$646,426.67	1.10 mi.	\$43,933.79
252. Resurfacing	2.20 mi.	540,621.74	0.05 mi.	220,748.46
253. Gravel Surfacing	0.05 mi.	17,319.14	0.74 mi.	21,374.72
254. Paving Gravel Roads	0.00 mi.	6,133.77	18.95 mi.	2,546,543.16
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		1,210,501.32		2,832,600.13
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	28,946.18	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		28,946.18		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,239,447.50		\$2,832,600.13

*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)			
Bois Blanc	30.68	0.00	95,660.24	6.40	0.00	18,144.00	100	2,134.00
Brevort	33.64	0.00	104,889.52	31.33	0.00	88,820.55	502	10,712.68
Clark	26.11	0.00	81,410.98	27.49	0.00	77,934.15	1,917	40,908.78
Garfield	41.20	0.00	128,461.60	30.38	0.00	86,127.30	1,166	24,882.44
Hendricks	25.92	0.00	80,818.56	16.89	0.00	47,883.15	117	2,496.78
Hudson	32.94	0.00	102,706.92	18.99	0.00	53,836.65	193	4,118.62
Marquette	31.02	0.00	96,720.36	32.30	0.00	91,570.50	611	13,038.74
Moran	40.19	0.00	125,312.42	26.00	0.00	73,710.00	1,029	21,958.86
Newton	38.60	0.00	120,354.80	17.90	0.00	50,746.50	430	9,176.20
Portage	27.87	0.00	86,898.66	28.67	0.00	81,279.45	907	19,355.38
St. Ignace	53.33	0.00	166,282.95	27.61	0.00	78,274.35	973	20,763.82
266. Totals	381.50	0.00	\$1,189,517.01	263.96	0.00	\$748,326.60	7,945	\$169,546.30
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* (\$)
Bois Blanc	0.00	0.00	0.00	10,000.00
Brevort	0.00	3,066.59	3,066.59	10,000.00
Clark	0.00	557,941.18	557,941.18	506,014.79
Garfield	0.00	596,551.31	596,551.31	76,554.32
Hendricks	0.00	4,636.10	4,636.10	17,697.00
Hudson	0.00	71,505.58	71,505.58	55,000.00
Marquette	0.00	0.00	0.00	19,321.00
Moran	0.00	261,083.61	261,083.61	239,903.92
Newton	0.00	0.00	0.00	37,676.00
Portage	0.00	2,574,196.38	2,574,196.38	2,429,303.58
St. Ignace	0.00	3,066.89	3,066.89	10,000.00
267. Totals	\$0.00	\$4,072,047.64	\$4,072,047.64	\$3,411,470.61

*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: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
McKelvey Road	274,763.06	10/15/2022	Asphalt

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
H-40 2022	243,765.87	10/15/2022	Asphalt