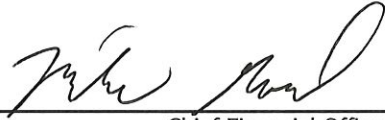


2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Shiawassee County
Michigan
Year Ended 2022

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

ATTEST



Chief Financial Officer



Chairman

4-13-2023

Date

Year Ended - 2022

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

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

1. Cash	\$1,071,143.96
2. Investments	4,501,667.51
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,857,360.21
b. State Trunkline Maintenance	153,685.37
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	41,204.73
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	2,258.94

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	707,441.46
5. Road Materials	218,159.17
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	63,814.23
9. Other	

10. TOTAL ASSETS**\$8,616,735.58**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$106,225.23
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	54,095.37
14. Advances	399,328.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	3,799.12

Fund Balances

19. Primary Road Fund	1,614,765.25
20. Local Road Fund	967,320.96
21. County Road Commission Fund	5,471,201.65
22. Total Fund Balances	8,053,287.86

23. TOTAL LIABILITIES AND FUND BALANCES**\$8,616,735.58**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$597,646.05	
25. Land Improvements	\$427,722.34		
25 a.Less: Accumulated Depreciation	(299,405.63)	128,316.71	
26. Depletable Assets	153,402.11		
26 a.Less: Accumulated Depreciation	(153,402.11)	0.00	
27. Buildings	3,421,949.17		
27 a.Less: Accumulated Depreciation	(2,807,521.03)	614,428.14	
28. Equipment - Road	11,604,634.44		
28 a.Less: Accumulated Depreciation	(9,563,456.10)	2,041,178.34	
29. Equipment - Shop	271,681.50		
29 a.Less: Accumulated Depreciation	(174,220.46)	97,461.04	
30. Equipment - Engineers	69,953.77		
30 a.Less: Accumulated Depreciation	(63,030.25)	6,923.52	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	226,419.91		
32 a.Less: Accumulated Depreciation	(176,838.33)	49,581.58	
33. Infrastructure	88,988,969.31		
33 a.Less: Accumulated Depreciation	(37,576,018.74)	51,412,950.57	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$54,948,485.95
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,535,535.37	
	37 d.Infrastructure	51,412,950.58	
	38. Total Equities		\$54,948,485.95
<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		306,517.95	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		\$306,517.95
<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	17,085.00	17,085.00	34,170.00	68,340.00
Federal Sources				
50. Surface Tran. Program (STP)	358,187.53	0.00	0.00	358,187.53
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	2,329.30	0.00	0.00	2,329.30
54. High Priority	0.00	0.00	0.00	0.00
55. Other	153,450.00	0.00	0.00	153,450.00
56. Total Federal Sources	513,966.83	0.00	0.00	513,966.83
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,775.28	3,224.72		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	273,923.11	97,825.85		371,748.96
60. Allocation	6,546,803.12	3,115,973.77		9,662,776.89
61. Total MTF	6,827,501.51	3,217,024.34		10,044,525.85
Other				
62. Local Bridge	929,531.11	420.00		929,951.11
63. Other	52,733.16	0.00	0.00	52,733.16
64. Total Other	982,264.27	420.00	0.00	982,684.27
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)	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	\$7,809,765.78	\$3,217,444.34	\$0.00	\$11,027,210.12

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.	596,683.40	2,329,092.44	0.00	2,925,775.84
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	596,683.40	2,329,092.44	0.00	2,925,775.84
Charges for Service				
77. Trunkline Maintenance	0.00		1,598,005.45	1,598,005.45
78. Trunkline Non-maintenance	0.00		1,286,873.79	1,286,873.79
79. Salvage Sales	0.00	0.00	11,055.60	11,055.60
80. Other	0.00	0.00	189,460.96	189,460.96
81. Total Charges	0.00	0.00	3,085,395.80	3,085,395.80
Interest and Rents				
82. Interest Earned	14,570.94	1,129.52	31,967.81	47,668.27
83. Property Rentals	0.00	0.00	9,257.00	9,257.00
84. Total Interest/Rents	14,570.94	1,129.52	41,224.81	56,925.27
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	26,400.00	26,400.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	50,000.00	0.00	2,878.87	52,878.87
91. Total Other	50,000.00	0.00	29,278.87	79,278.87
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	\$9,002,071.95	\$5,564,751.30	\$3,190,069.48	\$17,756,892.73

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	3,868,301.13	2,642,590.44		6,510,891.57
105. Structures	1,159,683.87	99,981.48		1,259,665.35
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.	5,027,985.00	2,742,571.92		7,770,556.92
Maintenance				
111. Roads	1,429,578.93	2,208,754.74		3,638,333.67
112. Structures	148,858.22	23,986.22		172,844.44
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	509,265.38	459,532.68		968,798.06
115. Traffic Control	181,359.14	165,230.27		346,589.41
116. Total Maintenance	2,269,061.67	2,857,503.91		5,126,565.58
117. Total Construction, Preservation And Maintenance	7,297,046.67	5,600,075.83		12,897,122.50
Other				
118. Trunkline Maintenance	0.00		1,139,463.45	1,139,463.45
119. Trunkline Non-maintenance	0.00		1,286,873.79	1,286,873.79
120. Administrative Expense	369,486.04	283,559.90		653,045.94
121. Equipment - Net	257,589.44	371,685.10	136,777.02	766,051.56
122. Capital Outlay - Net	0.00	0.00	(420,626.41)	(420,626.41)
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	45,036.19	45,036.19
127. Total Other	627,075.48	655,245.00	2,187,524.04	3,469,844.52
128. Total Expenditures	\$7,924,122.15	\$6,255,320.83	\$2,187,524.04	\$16,366,967.02

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	\$9,002,071.95	\$5,564,751.30	\$3,190,069.48	\$17,756,892.73
130. Total Expenditures	7,924,122.15	6,255,320.83	2,187,524.04	16,366,967.02
131. Excess of Revenues Over (Under) Expenditures	1,077,949.80	(690,569.53)	1,002,545.44	1,389,925.71
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		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	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(422,050.20)	809,430.47	1,002,545.44	1,389,925.71
136. Beginning Fund	2,036,815.45	157,890.49	4,468,656.21	6,663,362.15
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,036,815.45	157,890.49	4,468,656.21	6,663,362.15
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,614,765.25	\$967,320.96	\$5,471,201.65	\$8,053,287.86

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$520,698.75	
142. Depreciation	<u>825,043.71</u>	
143. Other	<u>540,696.65</u>	
144. Total Direct		<u>1,886,439.11</u>

145. Indirect Equipment Expense		<u>774,700.95</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>403,103.38</u>	
148. Total Operating		<u>\$403,103.38</u>

149. TOTAL EQUIPMENT EXPENSE \$3,064,243.44**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>124,094.33</u>	<u>147,823.90</u>		<u>271,918.23</u>
152. Maintenance	<u>648,686.49</u>	<u>967,249.46</u>		<u>1,615,935.95</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>294,652.38</u>	<u>294,652.38</u>
155. Other Reimbursable Charges	0.00	0.00	<u>1,265.93</u>	<u>1,265.93</u>
156. All Other Charges	0.00	0.00	<u>114,419.39</u>	<u>114,419.39</u>
157. Total Equipment Rental Credits	<u>772,780.82</u>	<u>1,115,073.36</u>	<u>410,337.70</u>	<u>2,298,191.88</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>766,051.56</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$772,780.82</u>	<u>\$1,115,073.36</u>	<u>\$410,337.70</u>	<u>\$2,298,191.88</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.63 %	48.52 %	17.85 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,030,370.26</u>	<u>1,486,758.46</u>	<u>547,114.72</u>	<u>3,064,243.44</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>257,589.44</u>	<u>371,685.10</u>	<u>136,777.02</u>	<u>766,051.56</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.	56,728.15	80,655.44
165. Primary Maintenance	440,357.14	626,094.79
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	55,875.00	79,442.44
168. Local Maintenance	392,698.01	558,333.58
169. Inventory	24,270.42	34,507.41
170. Equipment Expense - Direct	213,862.44	304,067.19
171. Equipment Expense - Indirect	121,338.77	172,518.09
172. Equipment Expense - Operating	0.00	0.00
173. Administration	264,635.55	376,255.82
174. State Trunkline Maintenance	210,843.39	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	117,676.72	167,311.42
178. Total Payroll	\$1,898,285.59	
179. Less Applicable Payroll	(210,843.39)	
180. Total Applicable Labor Cost	\$1,687,442.20	Total Distributive \$2,399,186.18

	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	\$342,405.77	\$37,696.00	\$1,882,339.83	\$489,235.23	\$2,055.25	\$2,126.00	\$2,755,858.08
182. Less: Benefits Recovered	(40,811.58)	(4,493.01)	(224,357.37)	(58,312.28)	(244.97)	(253.40)	(328,472.61)
183. Less: Refunds	0.00	(21,925.86)	0.00	(6,273.43)	0.00	0.00	(28,199.29)
184. Benefits to be Distributed	301,594.19	11,277.13	1,657,982.46	424,649.52	1,810.28	1,872.60	2,399,186.18
185. Applicable Labor Cost	1,687,442.20	1,687,442.20	1,687,442.20	1,687,442.20	1,687,442.20	1,687,442.20	
186. Factor	0.178729	0.006683	0.982542	0.251653	0.001073	0.001110	1.421790

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.	4,815,369.37	212,420.12
189. Primary Maintenance	2,173,248.94	95,868.41
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,626,765.47	115,874.36
192. Local Maintenance	2,736,844.47	120,730.27
193. Other	43,134.50	1,902.79
194. TOTAL	\$12,395,362.75	\$546,795.95

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	12,500.20	(3,036.22)	61,812.00	0.00	475,519.96	\$546,795.94
196. Applicable Operation Cost	12,395,362.75	12,395,362.75	12,395,362.75	12,395,362.75	12,395,362.75	
197. Factor	0.001008	(0.000245)	0.004987	0.000000	0.038363	\$0.044113

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.	302,951.46	560,625.84	4,725,033.54	2,181,946.08	5,027,985.00	2,742,571.92
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,016,617.03	2,235,208.58	252,444.64	622,295.33	2,269,061.67	2,857,503.91
202. Total	<u>\$2,319,568.49</u>	<u>\$2,795,834.42</u>	<u>\$4,977,478.18</u>	<u>\$2,804,241.41</u>	<u>\$7,297,046.67</u>	<u>\$5,600,075.83</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	\$210,843.39	\$0.00
204. Fringe Benefits	342,872.61	0.00
205. Equipment Rental	294,652.38	0.00
206. Materials	183,363.32	0.00
207. Handling Charges	0.00	0.00
208. Overhead	107,731.75	108,815.00
209. Other	0.00	1,286,873.79
210. Total Charges for Current Year	\$1,139,463.45	\$1,395,688.79
211. Beginning Balance	102,416.92	0.00
212. Sub-Total	1,241,880.37	1,395,688.79
213. Less Credits	(1,088,195.00)	(1,395,688.79)
214. Ending Balance	\$153,685.37	\$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)	0.00
217. Equipment Road (976, 981)	563,991.38
218. Equipment Shop (977)	21,359.60
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	14,349.65
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$599,700.63</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	599,700.63	599,700.63
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	599,700.63	599,700.63
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,020,327.04)	(1,020,327.04)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(420,626.41)</u>	<u>\$(420,626.41)</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	3,956,161.79	3,956,161.79
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>0.00</u>	<u>0.00</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>\$10,044,525.85</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>653,045.94</u>
234. Total Capital Outlay (from Page 13)			<u>599,700.63</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>1,252,746.57</u>
236 b. Adjusted MTF Returns			<u>8,791,779.28</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,027,985.00</u>	<u>\$2,742,571.92</u>	<u>7,770,556.92</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,269,061.67</u>	<u>2,857,503.91</u>	<u>5,126,565.58</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>7,297,046.67</u>	<u>5,600,075.83</u>	<u>12,897,122.50</u>
241. 90% of Adjusted MTF Returns			<u>7,912,601.35</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>27,491.79</u>	<u>127,079.37</u>	<u>47,479.28</u>	<u>85,329.11</u>	<u>108,042.27</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>451,414.54</u>	<u>202,627.11</u>	<u>271,849.80</u>	<u>183,427.34</u>	<u>397,101.90</u>
242. TOTAL					<u>\$1,901,842.51</u>

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

$$\underline{0,044,525.85} \times .10 = \underline{1,004,452.59}$$

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	\$281,134.61
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	114.22
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,272.05
733	Welding Supplies	5,900.88
734	Safety Supplies - Shop	12,223.55
736	Tire Shop Supplies	0.00
737	Shop Supplies	47,151.93
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	3,105.75
805	Health Services	0.00
806	Laundry Services	22,975.51
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	127.33
862	Freight Costs	9,569.73
875	Insurance - Shop Buildings	10,061.60
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	72,718.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	55,160.16
931	Buildings Repairs and Maintenance	3,279.44
932	Yard and Storage Repairs and Maintenance	53,990.61
933	Shop Equipment Repairs and Maintenance	8,752.00
934	Office Equipment Repairs and Maintenance	12,912.21
941	Equipment Rental - Shop Pickup/Wrecker	27,617.10
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	81,310.11
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	6,284.95
968	Depreciation - Stockroom Expense	0.00
707	Other:	54,039.21
	243. TOTAL	\$774,700.95

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	\$633,113.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	0.00
727	Postage	1,785.92
728	Office Supplies	2,677.05
730	Dues and Subscriptions	21,650.23
801	Contractual Services	9,135.90
803	Legal Services	1,726.60
804	Auditing and Accounting Services	9,995.00
807	Data Processing	50,238.25
810	Education	0.00
850-853	Communications	11,194.97
861	Travel and Mileage	6,146.35
862	Freight	0.00
873	Public Relations	507.50
874	Advertising	4,521.99
875	Insurance - Building and Contents	2,213.40
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	26,078.00
882	Insurance - General Liability	0.00
920-923	Utilities	6,690.17
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	5,109.07
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	13,578.57
968	Depreciation - Engineering Equipment	2,033.86
968	Depreciation - Office Equipment and Furniture	11,895.44
	Other:	46,778.23
	244. TOTAL	\$867,679.69
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(508.95)
629	Overhead - State Trunkline Maintenance	(208,546.75)
691	Purchase Discounts	(5,578.05)
	Other:	0.00
	Total Credits to Administrative Expense	\$(214,633.75)
	245. Net Administrative Expense	\$653,045.94

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	33.02 mi.	3,868,301.13	21.15 mi.	2,178,210.42
253. Gravel Surfacing	0.00 mi.	0.00	20.92 mi.	464,380.02
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
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		3,868,301.13		2,642,590.44
BRIDGES				
261. Replacement	1.00 ea.	1,159,683.87	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	99,981.48
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,159,683.87		99,981.48
265. TOTAL PRESERVATION - STRUCT IMP		\$5,027,985.00		\$2,742,571.92

*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 (\$)
Antrim	50.04	0.00	156,024.72	23.22	0.00	65,828.70	2,116	45,155.44
Bennington	43.06	0.00	134,261.08	20.55	0.00	58,259.25	3,119	66,559.46
Burns	43.80	0.00	136,568.40	22.98	0.00	65,148.30	2,735	58,364.90
Caledonia	52.49	16.60	208,517.03	22.63	7.41	184,272.15	4,360	93,042.40
Fairfield	32.65	0.00	101,802.70	17.45	0.00	49,470.75	652	13,913.68
Hazelton	47.44	0.00	147,917.92	30.97	0.00	87,799.95	1,489	31,775.26
Middlebury	42.28	0.00	131,829.04	7.09	0.00	20,100.15	1,529	32,628.86
New Haven	57.45	0.00	179,129.10	24.45	0.00	69,315.75	1,218	25,992.12
Owosso	49.51	16.56	199,117.29	25.04	7.25	188,510.90	4,765	101,685.10
Perry	41.98	0.00	130,893.64	21.40	0.00	60,669.00	3,192	68,117.28
Rush	58.54	1.05	185,364.82	22.01	1.50	86,713.35	1,268	27,059.12
Sciota	29.64	0.00	92,417.52	18.29	0.00	51,852.15	1,688	36,021.92
Shiawassee	40.98	0.00	127,775.64	32.74	0.00	92,817.90	2,256	48,143.04
Venice	39.23	0.00	122,319.14	28.28	0.00	80,173.80	2,029	43,298.86
Vernon	62.00	0.00	193,316.00	28.41	0.00	80,542.35	3,535	75,436.90
Woodhull	37.13	1.96	121,067.26	23.11	72.00	1,232,636.85	3,687	78,680.58
266. Totals	728.22	36.17	\$2,368,321.30	368.62	88.16	\$2,474,111.30	39,638	\$845,874.92

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* (\$)
Antrim	0.00	751,690.46	751,690.46	255,298.36
Bennington	0.00	249,022.28	249,022.28	185,448.62
Burns	0.00	656,925.76	656,925.76	201,222.22
Caledonia	0.00	183,642.20	183,642.20	28,145.51
Fairfield	0.00	724,374.42	724,374.42	40,880.71
Hazelton	0.00	701,154.01	701,154.01	119,699.14
Middlebury	0.00	248,677.04	248,677.04	142,937.86
New Haven	0.00	102,105.94	102,105.94	100,262.44
Owosso	0.00	424,866.78	424,866.78	383,884.61
Perry	0.00	137,985.45	137,985.45	102,133.03
Rush	0.00	250,290.80	250,290.80	209,759.46
Sciota	0.00	310,176.91	310,176.91	286,599.75
Shiawassee	0.00	216,731.64	216,731.64	117,287.79
Venice	0.00	1,477,955.63	1,477,955.63	84,154.50
Vernon	0.00	825,327.61	825,327.61	282,429.19
Woodhull	0.00	509,629.99	509,629.99	385,632.65
267. Totals	\$0.00	\$7,770,556.92	\$7,770,556.92	\$2,925,775.84

*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 overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.001.223001	111,462.46	06/29/2022	Asphalt
459.001.223101	76,288.88	06/15/2022	Asphalt
459.001.223201	461,741.94	06/02/2022	Asphalt
459.003.223003	243,912.40	05/11/2022	Asphalt
459.003.223103	89,942.21	06/06/2022	Asphalt
459.003.223203	79,804.97	06/08/2022	Asphalt
459.003.223303	212,697.50	06/08/2022	Asphalt
459.006.223006	515,270.40	04/28/2022	Asphalt
459.013.223013	20,971.54	06/02/2022	Asphalt
459.014.223014	101,020.74	05/02/2022	Asphalt
459.014.223114	178,484.60	05/04/2022	Asphalt
459.015.223015	427,715.62	05/05/2022	Asphalt
489.001.220201	78,139.39	06/02/2022	Asphalt
489.002.220202	138,949.86	07/08/2022	Asphalt
459.015.220215	218,109.47	05/16/2022	Asphalt
489.003.220303	82,462.26	05/17/2022	Asphalt
489.004.220204	115,975.90	07/13/2022	Asphalt
459.006.220606	128,784.39	07/12/2022	Asphalt
489.007.220207	93,466.67	07/11/2022	Asphalt
489.007.220307	39,810.80	06/09/2022	Asphalt
459.008.220208	101,393.90	07/11/2022	Asphalt
489.009.220309	203,134.70	07/09/2022	Asphalt
489.009.220409	175,812.47	07/07/2022	Asphalt
489.012.220212	109,086.20	06/30/2022	Asphalt
489.012.220312	104,517.78	06/30/2022	Asphalt
489.012.220812	94,856.84	07/06/2022	Asphalt
489.013.220213	103,600.35	06/28/2022	Asphalt
489.014.220214	103,393.32	05/04/2022	Asphalt
489.015.220315	215,968.47	05/10/2022	Asphalt
489.016.220316	111,674.03	06/30/2022	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.016.220416	75,136.20	07/26/2022	Asphalt

Year Ended - 2022

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

Work Type: Multiple Course HMA Overlay on Flexible Pavement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.016.220216	227,470.13	07/12/2022	Asphalt
489.016.221016	169,082.36	06/30/2022	Asphalt

Work Type: Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.005.221005	705,586.92	06/29/2022	Asphalt
459.011.220211	250,290.80	09/08/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001.000	General Checking Account	1,003,232.83
002.000	General Savings Account	65,186.24
004.000	Petty Cash	100.00
009.000	FSA Account	2,624.89
009.002	HRA Account	0.00

Line: 2 Investments

Account	Description	Amount (\$)
002.003	Security Deposit	0.00
003.000	Investments Account	4,501,667.51

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078.006	Due from Equip Maint.	0.00
084.000	Due from Other- Ins Refund	2,029.36
085.003	Due from OPEB Trust	61,784.87

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.003	Due to State - FEMA Overpayment	0.00
228.038	Due to State - Federal Aid	3,799.12
313.000	Security Deposits	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	34,170.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Permits	17,085.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
451	Permits- Primary	17,085.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
513 001	RTF Covid	153,450.00

Year Ended - 2022

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

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
551	State TED Funds	52,733.16
570.000	FEMA - Emergency Relief - State	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
626.001	Charges for Services - FOIA, NSF	0.00
642.000	Sale of Misc Mat- Tax Exempt	189,460.96

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675	Other Contributions	2,878.87

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
676.000	Damage Reimbursement	50,000.00

Line: 126 Other - County

Account	Description	Amount (\$)
519	Maint. For Other Units of Gov't	45,036.19

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment Expenses	9,926.64
510	Materials	530,770.01

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	9,926.64
511	Indirect	27,617.10
514	Distributive	71,954.80
515	Administrative	4,920.85

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Dist Exp Other	167,311.42
519	Maint Other Units Gov	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
519	Maint Serv for Gov Units	373.35
A514	Distributive	117,303.37

Year Ended - 2022

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

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513.703	Vehicle - Pers. Use	0.00
A513-723	Employee Physical Reimbursement	2,126.00
A513-724	Bonus Pay	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513-725	Other Fringe Benefits	(253.40)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
519	Maint. For Govt Units	43,134.50

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
519	Maint. for other units Gov	1,902.79

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.000	Maint. Operations	1,333.25
704.001	Meetings	27,522.38
705.000	Engineering Salary	186,717.67
707.005	Sign Shop/Stock Clerk	18,229.11
707.006	Weighmaster	5,699.44
708.002	Employee Training	52,924.64
721.000	Drug Testing/CDL Requirements	1,496.88
723.001	Pre-Empl. Physical/Background Chk	392.65
729.000	Engineer's Supplies	1,696.36
734.000	Safety Supplies	113.21
742.000	Signs	10,653.95
809.000	Technical Duties/Exp	665.00
810.001	Landfill/Cont Exp.	1,700.00
812.000	Fees/Assessments/Serv. Chrg	257.13
861.002	Other Travel Expenses	2,479.47
864.000	County Salt Storage	3,241.63
933.002	Engineering Equip Repair/Maint	362.50
941.000	Equip. Rental	75,804.80
956.000	Other Safety Awards/Training	765.00
957/968	Gravel Pits/Depr	3,284.48
959.000	MDOT - GWOA Adj	0.00
968.000	Depreciation	80,180.41

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Non Maint	1,286,873.79

Year Ended - 2022

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

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Primary Rd Reconstruction	132,729.90
460	Primary Road Bridge	264,372.00
467	Primary Road Projects	0.00
490	Local Road Bridge	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
735.000	Medical Supplies	4,601.96
935.00	Shop Small Tools	7,977.17
955.00	Equipment Expenses	41,460.08

Line: 244 244 Other

Account	Description	Amount (\$)
704.001	Meetings	20,657.83
708.002	Employee Training	3,064.86
721.000	Drug Testing	762.92
723.001	Pre-Employment Physical	189.65
734.000	Safety Supplies	1,591.60
736.00	Printing Cost	2,776.29
812.00	Bank Fees	1,967.48
852.00	Commissioner Meeting	8,570.27
853.00	Commissioner Specialty Meeting	2,276.48
941.000	Equip Rental	4,920.85