

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

*4-26-2023*

\_\_\_\_\_  
Date

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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

1. Cash	\$4,080,605.12
2. Investments	1,494,105.22
3. Accounts Receivable :	
a. Michigan Transportation Fund	566,369.63
b. State Trunkline Maintenance	54,277.08
c. State Transportation Department - Other	26,001.05
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,762.64

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

	0.00
4. Deferred Expense State Aid	447,429.30
5. Road Materials	240,218.02
6. Equipment Materials and Parts	112,618.11
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	508,686.90
9. Other	

**10. TOTAL ASSETS****\$7,535,073.07**

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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

11. Accounts Payable	\$498,512.12
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	23,744.60
14. Advances	528,381.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	1,367,517.53
17. Deferred Revenue	0.00
18. Other	243,318.69

**Fund Balances**

19. Primary Road Fund	1,303,397.90
20. Local Road Fund	979,474.27
21. County Road Commission Fund	2,590,726.96
<b>22. Total Fund Balances</b>	<b>4,873,599.13</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$7,535,073.07**

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,781,538.47
25. Land Improvements	\$50,518.60	
25 a.Less: Accumulated Depreciation	(50,518.60)	0.00
26. Depletable Assets	234,913.39	
26 a.Less: Accumulated Depreciation	(23,408.96)	211,504.43
27. Buildings	3,596,032.48	
27 a.Less: Accumulated Depreciation	(2,391,034.92)	1,204,997.56
28. Equipment - Road	6,791,475.66	
28 a.Less: Accumulated Depreciation	(6,014,362.15)	777,113.51
29. Equipment - Shop	277,544.26	
29 a.Less: Accumulated Depreciation	(204,193.78)	73,350.48
30. Equipment - Engineers	28,708.20	
30 a.Less: Accumulated Depreciation	(24,303.36)	4,404.84
31. Equipment - Yard and Storage	16,603.02	
31 a.Less: Accumulated Depreciation	(5,801.10)	10,801.92
32. Equipment and Furniture - Office	39,747.26	
32 a.Less: Accumulated Depreciation	(33,615.27)	6,131.99
33. Infrastructure	18,921,534.19	
33 a.Less: Accumulated Depreciation	(9,118,534.22)	9,802,999.97
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		1,002,319.14
	<b>36. Total Assets</b>	<b>\$14,875,162.31</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,072,162.34
	37 d.Infrastructure	9,802,999.97
	<b>38. Total Equities</b>	<b>\$14,875,162.31</b>
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		740,000.00
40. Notes Payable (Act 143)		17,485.85
41. Vested Vacation and Sick Leave Payable		113,697.06
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$871,182.91</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$1,825,251.73</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></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><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	8,550.00	8,550.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	636,191.97	0.00	0.00	636,191.97
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	189,870.73	0.00	0.00	189,870.73
56. Total Federal Sources	826,062.70	0.00	0.00	826,062.70
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	7,694.99	2,305.01		10,000.00
58. Snow Removal	163,688.74	49,032.32		212,721.06
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,530,226.40	757,919.45		3,288,145.85
61. Total MTF	2,701,610.13	809,256.78		3,510,866.91
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	911,837.43	911,837.43
64. Total Other	0.00	0.00	911,837.43	911,837.43
<b><u>Economic Development Fund</u></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)	76,353.07	0.00		76,353.07
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	76,353.07	0.00		76,353.07
<b>72. Total State Sources</b>	<b>\$2,777,963.20</b>	<b>\$809,256.78</b>	<b>\$911,837.43</b>	<b>\$4,499,057.41</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

## 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	\$0.00	\$0.00
74. Township Contr.	0.00	157,983.19	0.00	157,983.19
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	157,983.19	0.00	157,983.19
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		2,032,809.74	2,032,809.74
78. Trunkline Non-maintenance	0.00		203,936.44	203,936.44
79. Salvage Sales	0.00	0.00	2,739.31	2,739.31
80. Other	0.00	58,825.98	5,716.09	64,542.07
81. Total Charges	0.00	58,825.98	2,245,201.58	2,304,027.56
<b>Interest and Rents</b>				
82. Interest Earned	4,391.11	4,796.69	12,220.01	21,407.81
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,391.11	4,796.69	12,220.01	21,407.81
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	21,748.24	0.00	21,748.24
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	22,157.80	22,157.80
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	4,935.79	0.00	4,935.79
91. Total Other	0.00	26,684.03	22,157.80	48,841.83
<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	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$3,608,417.01</b>	<b>\$1,057,546.67</b>	<b>\$3,199,966.82</b>	<b>\$7,865,930.50</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

## 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	1,051,783.87	217,840.12		1,269,623.99
105. Structures	3,087.12	0.00		3,087.12
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	172,557.41	0.00		172,557.41
110. Total Preservation - Struct. Imp.	1,227,428.40	217,840.12		1,445,268.52
<b>Maintenance</b>				
111. Roads	906,847.57	606,418.93		1,513,266.50
112. Structures	7,229.17	3,529.41		10,758.58
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	471,398.96	370,228.12		841,627.08
115. Traffic Control	16,592.96	2,993.35		19,586.31
116. Total Maintenance	1,402,068.66	983,169.81		2,385,238.47
117. Total Construction, Preservation And Maintenance	2,629,497.06	1,201,009.93		3,830,506.99
<b>Other</b>				
118. Trunkline Maintenance	0.00		2,149,888.74	2,149,888.74
119. Trunkline Non-maintenance	0.00		203,936.44	203,936.44
120. Administrative Expense	342,314.92	156,350.67		498,665.59
121. Equipment - Net	(38,551.70)	(30,639.39)	(52,900.07)	(122,091.16)
122. Capital Outlay - Net	0.00	0.00	623,903.33	623,903.33
123. Debt Principal Payment	0.00	0.00	153,075.79	153,075.79
124. Interest Expense	0.00	0.00	31,046.25	31,046.25
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	2,556.02	0.00	2,556.02
127. Total Other	303,763.22	128,267.30	3,108,950.48	3,540,981.00
<b>128. Total Expenditures</b>	<b>\$2,933,260.28</b>	<b>\$1,329,277.23</b>	<b>\$3,108,950.48</b>	<b>\$7,371,487.99</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

## 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	\$3,608,417.01	\$1,057,546.67	\$3,199,966.82	\$7,865,930.50
130. Total Expenditures	2,933,260.28	1,329,277.23	3,108,950.48	7,371,487.99
131. Excess of Revenues Over (Under) Expenditures	675,156.73	(271,730.56)	91,016.34	494,442.51
132. Optional Transfers				
132 a. Primary to Local (50%)	(270,000.00)	270,000.00		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	(270,000.00)	270,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	405,156.73	(1,730.56)	91,016.34	494,442.51
136. Beginning Fund	898,241.17	981,204.83	2,499,710.62	4,379,156.62
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	898,241.17	981,204.83	2,499,710.62	4,379,156.62
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,303,397.90	\$979,474.27	\$2,590,726.96	\$4,873,599.13



Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$372,086.77	
142. Depreciation	<u>366,476.21</u>	
143. Other	<u>293,042.85</u>	
<b>144. Total Direct</b>		<u>1,031,605.83</u>

145. Indirect Equipment Expense		<u>594,151.81</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>389,905.68</u>	
<b>148. Total Operating</b>		<u>\$389,905.68</u>

**149. TOTAL EQUIPMENT EXPENSE** \$2,015,663.32**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	75,043.63	57,258.09		132,301.72
152. Maintenance	599,977.07	475,121.72		1,075,098.79
153. Inventory Operations	0.00	0.00	33,223.38	33,223.38
154. MDOT	0.00		816,604.28	816,604.28
155. Other Reimbursable Charges	0.00	4,100.40	0.00	4,100.40
156. All Other Charges	0.00	0.00	76,425.91	76,425.91
157. Total Equipment Rental Credits	<u>675,020.70</u>	<u>536,480.21</u>	<u>926,253.57</u>	<u>2,137,754.48</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(122,091.16)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$675,020.70</u>	<u>\$536,480.21</u>	<u>\$926,253.57</u>	<u>\$2,137,754.48</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.58 %	25.10 %	43.33 %	100.00 %
161. Prorated Total Equipment Expense	<u>636,469.00</u>	<u>505,840.82</u>	<u>873,353.50</u>	<u>2,015,663.32</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(38,551.70)</u>	<u>(30,639.39)</u>	<u>(52,900.07)</u>	<u>(122,091.16)</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	35,610.67	16,489.18
165. Primary Maintenance	224,660.09	299,459.88
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	16,499.95	0.00
168. Local Maintenance	162,011.52	215,952.69
169. Inventory	8,817.43	11,465.23
170. Equipment Expense - Direct	159,492.20	212,594.57
171. Equipment Expense - Indirect	102,637.37	136,835.45
172. Equipment Expense - Operating	0.00	0.00
173. Administration	256,383.63	341,745.66
174. State Trunkline Maintenance	378,973.54	
175. Sundry Account Rec.	641.00	
176. Capital Outlay	4,327.63	1,759.41
177. Other	39,497.73	52,094.90
<b>178. Total Payroll</b>	<b>\$1,389,552.76</b>	
179. Less Applicable Payroll	(422,974.60)	
<b>180. Total Applicable Labor Cost</b>	<b>\$966,578.16</b>	<b>Total Distributive \$1,288,396.97</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$138,298.76	\$28,453.00	\$1,366,004.11	\$544,733.11	\$0.00	\$12,517.67	\$2,090,006.65
182. Less: Benefits Recovered	(52,099.23)	(10,718.68)	(514,594.43)	(205,209.21)	0.00	(4,715.60)	(787,337.15)
183. Less: Refunds	0.00	(14,272.53)	0.00	0.00	0.00	0.00	(14,272.53)
184. Benefits to be Distributed	86,199.53	3,461.79	851,409.68	339,523.90	0.00	7,802.07	1,288,396.97
185. Applicable Labor Cost	966,578.16	966,578.16	966,578.16	966,578.16	966,578.16	966,578.16	
186. Factor	0.089180	0.003581	0.880849	0.351264	0.000000	0.008072	1.332946

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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.	1,190,562.82	36,865.58
189. Primary Maintenance	1,359,957.79	42,110.87
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	211,297.33	6,542.79
192. Local Maintenance	953,640.49	29,529.32
193. Other	2,479.25	76.77
<b>194. TOTAL</b>	<b>\$3,717,937.68</b>	<b>\$115,125.33</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	63.46	4,944.00	7,003.14	0.00	103,114.73	\$115,125.33
196. Applicable Operation Cost	3,717,937.68	3,717,937.68	3,717,937.68	3,717,937.68	3,717,937.68	
197. Factor	0.000017	0.001330	0.001884	0.000000	0.027734	\$0.030965

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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.	258,554.03	217,840.12	968,874.37	0.00	1,227,428.40	217,840.12
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,357,001.76	979,521.41	45,066.90	3,648.40	1,402,068.66	983,169.81
<b>202. Total</b>	<u>\$1,615,555.79</u>	<u>\$1,197,361.53</u>	<u>\$1,013,941.27</u>	<u>\$3,648.40</u>	<u>\$2,629,497.06</u>	<u>\$1,201,009.93</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$368,795.28	\$10,178.26
204. Fringe Benefits	690,140.89	18,322.56
205. Equipment Rental	792,947.07	23,657.28
206. Materials	63,094.55	0.00
207. Handling Charges	0.00	0.00
208. Overhead	205,357.44	15,656.32
209. Other	29,553.51	136,122.02
<b>210. Total Charges for Current Year</b>	<b>\$2,149,888.74</b>	<b>\$203,936.44</b>
211. Beginning Balance	64,310.94	173,927.78
212. Sub-Total	2,214,199.68	377,864.22
213. Less Credits	(2,159,922.60)	(351,863.17)
<b>214. Ending Balance</b>	<b>\$54,277.08</b>	<b>\$26,001.05</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	973,969.14
217. Equipment Road (976, 981)	202,015.20
218. Equipment Shop (977)	31,545.22
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>\$1,207,529.56</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,207,529.56	1,207,529.56
225. Less: Equipment Retirements 689	0.00	0.00	(114,081.44)	(114,081.44)
226. Sub-total	0.00	0.00	1,093,448.12	1,093,448.12
227. Less: Depreciation and Depletion 968	0.00	0.00	(469,544.79)	(469,544.79)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$623,903.33</u>	<u>\$623,903.33</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	4,448,259.01	4,448,259.01
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>22,157.80</u>	<u>22,157.80</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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>\$3,510,866.91</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>498,665.59</u>
234. Total Capital Outlay (from Page 13)			<u>1,207,529.56</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>153,075.79</u>
236. Interest Expense (from Page 6 Expenditures)			<u>31,046.25</u>
236 a. Total Deductions			<u>1,890,317.19</u>
236 b. Adjusted MTF Returns			<u>1,620,549.72</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,227,428.40</u>	<u>\$217,840.12</u>	<u>1,445,268.52</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,402,068.66</u>	<u>983,169.81</u>	<u>2,385,238.47</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(826,062.70)</u>	<u>0.00</u>	<u>(826,062.70)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>1,803,434.36</u>	<u>1,201,009.93</u>	<u>3,004,444.29</u>
241. 90% of Adjusted MTF Returns			<u>1,458,494.75</u>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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>125,573.00</u>	<u>308,978.00</u>	<u>196,495.00</u>	<u>0.00</u>	<u>89,801.40</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>216,933.35</u>	<u>172,557.41</u>
<b>242. TOTAL</b>					<u>\$1,110,338.16</u>

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

$$\underline{3,510,866.91} \times .10 = \underline{351,086.69}$$



Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$102,637.37
712-724	Fringe Benefits - Shop Employees	131,516.62
721	Drug Testing	3,365.98
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,447.07
733	Welding Supplies	3,627.22
734	Safety Supplies - Shop	7,904.45
736	Tire Shop Supplies	0.00
737	Shop Supplies	50,546.04
791	Equipment Material/Parts Inventory Adjustment	14,444.92
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	7,052.55
807	Data Processing - Shop	0.00
810	Education Expense - Shop	616.61
850-859	Communications - Shop	3,883.22
861	Travel and Mileage - Shop Employees	855.19
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,008.77
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	27,770.55
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	62,508.18
931	Buildings Repairs and Maintenance	53,326.65
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	89,432.75
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,890.76
968	Depreciation - Stockroom Expense	0.00
707	Other:	17,316.91
	<b>243. TOTAL</b>	<b>\$594,151.81</b>

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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	\$263,057.86
709-714	Administrative Leave	0.00
724	Fringe Benefits	347,064.49
727	Postage	1,042.63
728	Office Supplies	8,983.79
730	Dues and Subscriptions	8,609.72
801	Contractual Services	2,247.89
803	Legal Services	5,239.23
804	Auditing and Accounting Services	16,335.00
807	Data Processing	18,037.44
810	Education	5,892.20
850-853	Communications	5,754.36
861	Travel and Mileage	10,670.14
862	Freight	0.00
873	Public Relations	468.61
874	Advertising	4,249.24
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	1,557.08
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	14,040.46
882	Insurance - General Liability	1,683.52
920-923	Utilities	7,030.14
931	Building Repair/Maintenance	10,200.47
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	3,090.33
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,125.83
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$738,380.43</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(221,013.76)
691	Purchase Discounts	0.00
	Other:	(18,701.08)
	<b>Total Credits to Administrative Expense</b>	<b>\$(239,714.84)</b>
	<b>245. Net Administrative Expense</b>	<b>\$498,665.59</b>

**Year Ended - 2022**

**Start:** 10/01/2021 **End:** 09/30/2022

**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: 10/01/2021 End: 09/30/2022

**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	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	3.35 mi.	1,016,690.88	0.00 mi.	0.00
253. Gravel Surfacing	1.10 mi.	207,650.40	2.38 mi.	217,840.12
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<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		1,224,341.28		217,840.12
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	3,087.12	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>3,087.12</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,227,428.40</b>		<b>\$217,840.12</b>

\*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

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 (\$)
DOYLE	23.84	0.00	73,331.84	30.45	0.00	85,138.20	564	11,872.20
GERMFASK	18.06	0.00	55,552.56	21.63	0.00	60,477.48	465	9,788.25
HIAWATHA	47.64	0.00	146,540.64	37.54	0.00	104,961.84	1,306	27,491.30
INWOOD	41.04	0.00	126,239.04	38.37	0.00	107,282.52	661	13,914.05
MANISTIQUE	42.60	0.00	131,037.60	19.81	0.00	55,388.76	1,050	22,102.50
MUELLER	8.83	0.00	27,161.08	14.12	0.00	39,479.52	262	5,515.10
SENEY	6.41	0.00	19,717.16	26.85	0.00	75,072.60	106	2,231.30
THOMPSON	22.38	0.00	68,840.88	33.10	0.00	92,547.60	811	17,071.55
<b>266. Totals</b>	<b>210.80</b>	<b>0.00</b>	<b>\$648,420.80</b>	<b>221.87</b>	<b>0.00</b>	<b>\$620,348.52</b>	<b>5,225</b>	<b>\$109,986.25</b>
Local Road Rate Per Mile			3076	Primary Road Rate Per Mile		2796		
Local Urban Road Rate Per Mile			2665	Primary Urban Road Rate Per Mile		15990		
Population Rate Per Capita			21.05					

Year Ended - 2022

Start: 10/01/2021 End: 09/30/2022

**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>
DOYLE	0.00	0.00	0.00	8,453.73
GERMFASK	0.00	0.00	0.00	3,986.50
HIAWATHA	0.00	0.00	0.00	929.29
INWOOD	0.00	92,701.41	92,701.41	60,776.08
MANISTIQUE	0.00	61,801.11	61,801.11	41,369.95
SENEY				
THOMPSON	0.00	63,337.60	63,337.60	42,467.64
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$217,840.12</b>	<b>\$217,840.12</b>	<b>\$157,983.19</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: 10/01/2021 End: 09/30/2022

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year****Work Type:** Aggregate surface applied to a prepared subsurface

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
CR 436 Riverside Truck Trail	110,796.52	09/30/2022	Gravel
CR 449	102,466.56	09/30/2022	Gravel
Cemetery Road	57,449.54	08/15/2022	Gravel
Dillexie Lane	19,874.66	06/27/2022	Gravel
Hass Rd	67,503.65	09/30/2022	Gravel
Ivan Carlson Rd	63,337.60	05/31/2022	Gravel
Krummich Road	41,926.45	06/15/2022	Gravel