

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

5/11/2023

Date

Year Ended - 2022

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

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

1. Cash	\$10,210.00
2. Investments	6,337,091.70
3. Accounts Receivable :	
a. Michigan Transportation Fund	801,411.29
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	54,142.25

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	293,612.22
6. Equipment Materials and Parts	290,302.14
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$7,786,769.60**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$131,568.85
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	44,130.43
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	0.00

Fund Balances

19. Primary Road Fund	4,847,806.63
20. Local Road Fund	2,327,443.20
21. County Road Commission Fund	435,820.49
22. Total Fund Balances	7,611,070.32

23. TOTAL LIABILITIES AND FUND BALANCES

\$7,786,769.60

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$0.00
25. Land Improvements	\$71,956.07	
25 a.Less: Accumulated Depreciation	0.00	71,956.07
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	539,377.36	
27 a.Less: Accumulated Depreciation	(525,708.85)	13,668.51
28. Equipment - Road	4,584,750.93	
28 a.Less: Accumulated Depreciation	(4,362,800.81)	221,950.12
29. Equipment - Shop	359,513.93	
29 a.Less: Accumulated Depreciation	(160,464.56)	199,049.37
30. Equipment - Engineers	55,998.96	
30 a.Less: Accumulated Depreciation	(55,998.96)	0.00
31. Equipment - Yard and Storage	370,712.00	
31 a.Less: Accumulated Depreciation	(341,450.19)	29,261.81
32. Equipment and Furniture - Office	39,652.00	
32 a.Less: Accumulated Depreciation	(39,652.00)	0.00
33. Infrastructure	22,785,999.10	
33 a.Less: Accumulated Depreciation	(8,601,149.55)	14,184,849.55
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$14,720,735.43
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	434,727.60
	37 b.Local	91,094.06
	37 c.Co. Road Comm.	10,064.22
	37 d.Infrastructure	14,184,849.55
	38. Total Equities	\$14,720,735.43
 <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		0.00
42. Installment/Lease Purchase Payable		152,400.00
43. Other		0.00
	44. Total Liabilities	\$152,400.00
 <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	31,710.00	0.00	0.00	31,710.00
Federal Sources				
50. Surface Tran. Program (STP)	577,750.58	0.00	0.00	577,750.58
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	0.00	75,917.92	0.00	75,917.92
56. Total Federal Sources	577,750.58	75,917.92	0.00	653,668.50
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,594.09	4,405.91		10,000.00
58. Snow Removal	0.00	15,781.95		15,781.95
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,406,329.86	1,895,225.23		4,301,555.09
61. Total MTF	2,411,923.95	1,915,413.09		4,327,337.04
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)	0.00	0.00		0.00
68. Forest Road (E)	100,248.23	0.00		100,248.23
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	100,248.23	0.00		100,248.23
72. Total State Sources	\$2,512,172.18	\$1,915,413.09	\$0.00	\$4,427,585.27

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.	0.00	97,713.05	0.00	97,713.05
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	97,713.05	0.00	97,713.05
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	21,542.33	21,542.33
80. Other	0.00	1,459.44	0.00	1,459.44
81. Total Charges	0.00	1,459.44	21,542.33	23,001.77
Interest and Rents				
82. Interest Earned	4,058.76	1,746.53	376.66	6,181.95
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	4,058.76	1,746.53	376.66	6,181.95
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	588.36	0.00	588.36
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	0.00	0.00	0.00	0.00
91. Total Other	0.00	588.36	0.00	588.36
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	152,400.00	0.00	0.00	152,400.00
96. Total Other Fin. Sources	152,400.00	0.00	0.00	152,400.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,278,091.52	\$2,092,838.39	\$21,918.99	\$5,392,848.90

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)
<u>Construction/Capacity Improvement</u>				
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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<u>Preservation - Structural Improvements</u>				
104. Roads	1,372,084.98	9,810.98		1,381,895.96
105. Structures	0.00	0.00		0.00
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.	<u>1,372,084.98</u>	<u>9,810.98</u>		<u>1,381,895.96</u>
<u>Maintenance</u>				
111. Roads	495,291.61	951,323.81		1,446,615.42
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	648,274.43	531,364.44		1,179,638.87
115. Traffic Control	8,846.34	12,556.17		21,402.51
116. Total Maintenance	<u>1,152,412.38</u>	<u>1,495,244.42</u>		<u>2,647,656.80</u>
117. Total Construction, Preservation And Maintenance	<u>2,524,497.36</u>	<u>1,505,055.40</u>		<u>4,029,552.76</u>
<u>Other</u>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	226,671.36	135,136.98		361,808.34
121. Equipment - Net	21,509.60	33,435.03	5,676.71	60,621.34
122. Capital Outlay - Net	141,559.11	0.00	0.00	141,559.11
123. Debt Principal Payment	36,856.60	36,856.59	0.00	73,713.19
124. Interest Expense	468.58	468.58	0.00	937.16
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>427,065.25</u>	<u>205,897.18</u>	<u>5,676.71</u>	<u>638,639.14</u>
128. Total Expenditures	<u>\$2,951,562.61</u>	<u>\$1,710,952.58</u>	<u>\$5,676.71</u>	<u>\$4,668,191.90</u>

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	\$3,278,091.52	\$2,092,838.39	\$21,918.99	\$5,392,848.90
130. Total Expenditures	2,951,562.61	1,710,952.58	5,676.71	4,668,191.90
131. Excess of Revenues Over (Under) Expenditures	326,528.91	381,885.81	16,242.28	724,657.00
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	326,528.91	381,885.81	16,242.28	724,657.00
136. Beginning Fund	4,521,277.72	1,945,557.39	491,578.21	6,958,413.32
137. Adjustment	0.00	0.00	(72,000.00)	(72,000.00)
138. Beginning Fund Balance Restated	4,521,277.72	1,945,557.39	419,578.21	6,886,413.32
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,847,806.63	\$2,327,443.20	\$435,820.49	\$7,611,070.32

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$108,859.52	
142. Depreciation	182,812.63	
143. Other	328,838.70	
144. Total Direct		<u>620,510.85</u>

145. Indirect Equipment Expense

398,421.52

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	258,692.94	
148. Total Operating		<u>\$258,692.94</u>

149. TOTAL EQUIPMENT EXPENSE\$1,277,625.31**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	27,740.84	4,263.67		32,004.51
152. Maintenance	404,075.17	666,961.48		1,071,036.65
153. Inventory Operations	0.00	0.00	46,366.48	46,366.48
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	67,596.33	67,596.33
157. Total Equipment Rental Credits	<u>431,816.01</u>	<u>671,225.15</u>	<u>113,962.81</u>	<u>1,217,003.97</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>60,621.34</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$431,816.01	\$671,225.15	\$113,962.81	\$1,217,003.97
	(A)	(B)	(C)	(D)
160. Percent of Total	35.48 %	55.15 %	9.36 %	100.00 %
161. Prorated Total Equipment Expense	<u>453,325.61</u>	<u>704,660.18</u>	<u>119,639.52</u>	<u>1,277,625.31</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>21,509.60</u>	<u>33,435.03</u>	<u>5,676.71</u>	<u>60,621.34</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.	18,418.62	20,498.93
165. Primary Maintenance	194,110.25	216,034.19
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	1,298.13	1,444.75
168. Local Maintenance	236,818.07	263,565.68
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	108,859.52	121,154.75
171. Equipment Expense - Indirect	101,554.30	113,024.43
172. Equipment Expense - Operating	0.00	0.00
173. Administration	123,171.20	137,082.87
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	155,302.82	0.00
178. Total Payroll	\$939,532.91	
179. Less Applicable Payroll	(155,302.82)	
180. Total Applicable Labor Cost	\$784,230.09	Total Distributive \$872,805.60

	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	\$139,423.51	\$45,230.17	\$137,025.45	\$554,105.76	\$5,839.91	\$7,521.93	\$889,146.73
182. Less: Benefits Recovered	(2,671.22)	(476.03)	(2,809.74)	(10,139.13)	(90.91)	(154.12)	(16,341.15)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	136,752.29	44,754.14	134,215.71	543,966.63	5,749.00	7,367.81	872,805.58
185. Applicable Labor Cost	784,230.09	784,230.09	784,230.09	7,847,230.09	784,230.09	784,230.09	
186. Factor	0.174378	0.057068	0.171143	0.069320	0.007331	0.009395	0.488635

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.	506,580.09	0.00
189. Primary Maintenance	1,147,459.72	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	16,642.98	0.00
192. Local Maintenance	1,488,812.72	0.00
193. Other	0.00	0.00
194. TOTAL	\$3,159,495.51	\$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	0.00	(9,191.00)	0.00	26,515.00	\$17,324.00
196. Applicable Operation Cost	3,159,495.51	3,159,495.51	3,159,495.51	3,159,495.51	3,159,495.51	
197. Factor	0.000000	0.000000	(0.002909)	0.000000	0.008392	\$0.005483

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.	84,241.49	7,407.69	1,287,843.49	2,403.29	1,372,084.98	9,810.98
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,151,312.38	1,379,979.42	1,100.00	115,265.00	1,152,412.38	1,495,244.42
202. Total	\$1,235,553.87	\$1,387,387.11	\$1,288,943.49	\$117,668.29	\$2,524,497.36	\$1,505,055.40

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)	0.00
217. Equipment Road (976, 981)	378,169.07
218. Equipment Shop (977)	15,125.36
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>\$393,294.43</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	393,294.43	0.00	0.00	393,294.43
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	393,294.43	0.00	0.00	393,294.43
227. Less: Depreciation and Depletion 968	(251,735.32)	0.00	0.00	(251,735.32)
228. Net Capital Outlay Expenditure	<u>\$141,559.11</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$141,559.11</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)	231,167.49	91,094.06	10,064.22	332,325.77
230. Percentage of Total	69.56 %	27.41 %	3.03 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

Year Ended - 2022

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$4,327,337.04</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>361,808.34</u>
234. Total Capital Outlay (from Page 13)			<u>393,294.43</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>73,713.19</u>
236. Interest Expense (from Page 6 Expenditures)			<u>937.16</u>
236 a. Total Deductions			<u>829,753.12</u>
236 b. Adjusted MTF Returns			<u>3,497,583.92</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,372,084.98</u>	<u>\$9,810.98</u>	<u>1,381,895.96</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,152,412.38</u>	<u>1,495,244.42</u>	<u>2,647,656.80</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>2,524,497.36</u>	<u>1,505,055.40</u>	<u>4,029,552.76</u>
241. 90% of Adjusted MTF Returns			<u>3,147,825.53</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 (\$)	0.00	127,586.16	216,950.00	80,744.00	162,582.19
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>1,028,349.10</u>	<u>173,210.63</u>	<u>139,850.89</u>	<u>0.00</u>	<u>291,977.54</u>
				242. TOTAL	<u>\$2,221,250.51</u>

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

$$\underline{4,327,337.04} \times .10 = \underline{432,733.70}$$

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	\$101,554.30
712-724	Fringe Benefits - Shop Employees	113,024.46
721	Drug Testing	1,394.55
728	Office Supplies - Shop	1,472.37
731	Janitor Supplies - Shop	4,747.48
733	Welding Supplies	2,196.85
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	1,566.34
737	Shop Supplies	33,709.17
791	Equipment Material/Parts Inventory Adjustment	272.37
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	4,064.48
810	Education Expense - Shop	0.00
850-859	Communications - Shop	575.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,578.01
875	Insurance - Shop Buildings	20,201.82
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	31,729.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	24,975.63
931	Buildings Repairs and Maintenance	1,998.43
932	Yard and Storage Repairs and Maintenance	21,313.54
933	Shop Equipment Repairs and Maintenance	275.93
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	9,787.15
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	7,420.88
968	Depreciation - Shop Building	6,933.68
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,296.52
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,333.56
	243. TOTAL	\$398,421.52

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	\$123,171.20
709-714	Administrative Leave	0.00
724	Fringe Benefits	137,082.90
727	Postage	407.47
728	Office Supplies	2,890.39
730	Dues and Subscriptions	18,210.35
801	Contractual Services	19,708.50
803	Legal Services	80.00
804	Auditing and Accounting Services	7,500.00
807	Data Processing	13,951.56
810	Education	761.66
850-853	Communications	4,172.63
861	Travel and Mileage	26,696.26
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,037.35
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	1,200.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	3,112.44
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	1,601.25
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	228.63
	Other:	0.00
	244. TOTAL	\$361,812.59
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(4.25)
	Other:	0.00
	Total Credits to Administrative Expense	\$(4.25)
	245. Net Administrative Expense	\$361,808.34

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>
Co. Road 489	Big Creek & Greenwood Twps	100,248.23	Resurfacing
	246. Total	\$100,248.23	

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	1.29 mi.	x \$716,366.90	0.00 mi.	\$0.00
252. Resurfacing	5.50 mi.	655,718.08	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	1.00 ea.	2,392.95
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	1.00 ea.	7,418.03
260. Subtotals		1,372,084.98		9,810.98
BRIDGES				
261. Replacement	0.00 ea.	0.00	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
264. Bridge Subtotals		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,372,084.98		\$9,810.98

*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 (\$)
Big Creek	160.64	0.00	500,875.52	48.65	0.00	137,922.75	2,604	55,569.36
Clinton	37.40	0.00	116,613.20	12.87	0.00	36,486.45	431	9,197.54
Comins	54.21	0.00	169,026.78	14.32	0.00	40,597.20	1,839	39,244.26
Elmer	81.74	0.00	254,865.31	24.57	0.00	69,655.95	1,150	24,541.00
Greenwood	80.43	0.00	250,780.74	26.72	0.00	75,751.20	1,158	24,711.72
Mentor	136.13	0.00	424,453.36	52.48	0.00	148,780.80	1,037	22,129.58
266. Totals	550.55	0.00	\$1,716,614.91	179.61	0.00	\$509,194.35	8,219	\$175,393.46

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* (\$)
Big Creek	0.00	0.00	0.00	41,194.62
Clinton	0.00	0.00	0.00	6,411.24
Comins	0.00	0.00	0.00	16,411.65
Elmer	0.00	0.00	0.00	7,667.66
Greenwood	0.00	0.00	0.00	12,303.46
Mentor	0.00	0.00	0.00	13,724.42
267. Totals	\$0.00	\$0.00	\$0.00	\$97,713.05

*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

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
RedOakRd2022	649,820.00	09/14/2022	Asphalt

Work Type: Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Miller2022	660,170.05	08/25/2022	Asphalt

Work Type: Culvert replacement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
RandallCulv2022	7,376.00	08/16/2022	Seal Coat

Work Type: Overband Crack Fill

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
CS2022	154,388.00	06/06/2022	Asphalt

Work Type: Thin surface application with aggregate over pa...

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
DPSEAL2023	136,764.00	05/24/2022	Seal Coat
DPHMA2022	1,060.00	08/09/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
018-072	Drain Commission	403.33
018-079	USDA-Forest Service	53,738.92

Line: 7 Prepaid Insurance

Account	Description	Amount (\$)
123	Prepaid Expense	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
335	OPEB	0.00

Line: 47 TX-Other - Local

Account	Description	Amount (\$)
-	Cab/Utilities/Other	0.00

Line: 47 TX-Other - Primary

Account	Description	Amount (\$)
-	Cab/Utilities/Other	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450	Licenses & Permits	0.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
450-02	Driveway permits	0.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
450	Cab permits	22,655.00
450-02	Driveway Permits	200.00
450-03	Utilities permits	8,855.00
450-04	Miscellaneous Permits	0.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
671-673	US Forest Service	75,917.92

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
565	State Aid-Other	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583-02	County Contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
625-0	Charges for Services	0.00
626-0	Damaged Road Work	0.00

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
625	Various Services	1,419.44
626	Damaged Road Work	40.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671	Other Revenue	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
664	Dividends	0.00
695	Other revenue	0.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
695	Other Revenue	0.00
696	Insurance Recoveries	0.00

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390-0	Prior Period Adjustment	(72,000.00)

Line: 143 Other - Primary

Account	Description	Amount (\$)
Various	Materials, etc.	328,838.70

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
various	Equip Rental	67,596.33

Year Ended - 2022

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

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Overhead	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
264	Comp time	17,279.31
513	Distributive	138,023.51

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
719	Safety Boot Reimbursement	1,275.91
720	Unemployment	5,380.00
723-4	TASC-COBRA compliance	866.02

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	Unemployment	(154.12)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
801	Building	2,238.00
881	Errors & Omissions	22,233.00
882-2	Cyber Security	2,044.00

Line: 227 Less Depreciation and Depletion 968 - County

Account	Description	Amount (\$)
690-003	Office-Engineer	0.00

Line: 227 Less Depreciation and Depletion 968 - Primary

Account	Description	Amount (\$)
690-001	Road Equipment	(182,812.63)
690-002	Bldg, Shop, Yard Depr	(67,788.68)
690-003	Office, Eng.	(1,134.01)

Line: 242 Expenditure10

Account	Description	Amount (\$)
A465	Miller Rd	152,730.28
A465	CO Road 489	139,247.26

Line: 243 707 Other

Account	Description	Amount (\$)
032	Miscellaneous	877.35
704	Training	381.54
705-0	Meeting	391.04

Year Ended - 2022

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

707	Accident Expense	29.33
723	CDL Physicals	920.60
932	Garbage	1,733.70

Line: 243 932 Yard and Storage Repairs and Maintenance

Account	Description	Amount (\$)
932-1	Pumping Brine Pit	16,061.65
932-2	Garbage	1,733.70
932-4	Gerber Pit	1,043.41
938	Yard Cleanup	2,474.78

Line: 244 244 Other

Account	Description	Amount (\$)
721	Non MDOT Drug Testing	0.00
729/802	Engineer, survey supplies	0.00
825	Permit Fee	0.00

Line: 244 955-956 Miscellaneous

Account	Description	Amount (\$)
721-0	Non MDOT Drug Testing	101.25
825-0	Permit Fee-Brine	1,500.00

Line: 245 245 Other

Account	Description	Amount (\$)
001	Other	0.00
791	Inventory Adjustments	0.00
882	General Liability	0.00

Line: 251 Reconstruction Local System *Unit

Account	Description	Amount (\$)
A495	Helmer Lake Rd	0.00

Line: 251 Reconstruction Primary System *Unit

Account	Description	Amount (\$)
A465-460	Miller Road	1.29

Line: 252 Resurfacing Local System *Unit

Account	Description	Amount (\$)
A495	Pierce Road	0.00

Line: 252 Resurfacing Primary System *Unit

Account	Description	Amount (\$)
A458-465	Co Rd 489	5.50

Year Ended - 2022

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

Line: 255 Intersection Improvements Local System *Unit

Account	Description	Amount (\$)
A495-319	Helmer Lake Road	1.00

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
A495-421	Guardrail Job	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A495-327	Guardrail	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
495	Local Culverts	0.00
A495-162	Randall Culvert	1.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
495	Local Culverts	7,418.03

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
465	Primary Culverts	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
465	Primary Culverts	0.00