

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Benzie 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: 10/01/2021 End: 09/30/2022

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

1. Cash	\$554,338.83
2. Investments	1,761,669.15
3. Accounts Receivable :	
a. Michigan Transportation Fund	821,775.90
b. State Trunkline Maintenance	56,733.42
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	102,391.66
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	58,227.41

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	531,625.77
5. Road Materials	270,588.45
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	122,021.23
9. Other	

10. TOTAL ASSETS**\$4,279,371.82**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$615,752.23
12. Notes Payable (Short Term)	148,486.95
13. Accrued Liability	30,707.90
14. Advances	329,589.00
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	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	3,154,835.74
22. Total Fund Balances	3,154,835.74

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,279,371.82**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$112,708.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,356,345.75	
27 a.Less: Accumulated Depreciation	(1,157,730.94)	198,614.81
28. Equipment - Road	8,449,799.87	
28 a.Less: Accumulated Depreciation	(6,187,876.79)	2,261,923.08
29. Equipment - Shop	261,575.01	
29 a.Less: Accumulated Depreciation	(161,258.55)	100,316.46
30. Equipment - Engineers	39,344.90	
30 a.Less: Accumulated Depreciation	(39,344.90)	0.00
31. Equipment - Yard and Storage	443,174.32	
31 a.Less: Accumulated Depreciation	(287,316.02)	155,858.30
32. Equipment and Furniture - Office	67,718.68	
32 a.Less: Accumulated Depreciation	(47,018.80)	20,699.88
33. Infrastructure	31,886,394.03	
33 a.Less: Accumulated Depreciation	(9,721,052.01)	22,165,342.02
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$25,015,462.55
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,850,120.53
	37 d.Infrastructure	22,165,342.02
	38. Total Equities	\$25,015,462.55
 <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		84,389.40
42. Installment/Lease Purchase Payable		190,997.52
43. Other		0.00
	44. Total Liabilities	\$275,386.92
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$1,190,423.71	\$1,190,423.71
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,190,423.71	1,190,423.71
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	68,747.47	68,747.47
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	463,250.00	0.00	0.00	463,250.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	78,762.50	0.00	0.00	78,762.50
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	456,073.83	0.00	0.00	456,073.83
56. Total Federal Sources	998,086.33	0.00	0.00	998,086.33
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,480.06	3,519.94		10,000.00
58. Snow Removal	0.00	253,324.52		253,324.52
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,085,505.45	1,676,030.43		4,761,535.88
61. Total MTF	3,091,985.51	1,932,874.89		5,024,860.40
<u>Other</u>				
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
<u>Economic Development Fund</u>				
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	43,382.50		43,382.50
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	43,382.50		43,382.50
72. Total State Sources	\$3,091,985.51	\$1,976,257.39	\$0.00	\$5,068,242.90

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	279,569.48	0.00	279,569.48
75. Other	0.00	123,545.51	0.00	123,545.51
76. Total Contributions	0.00	403,114.99	0.00	403,114.99
Charges for Service				
77. Trunkline Maintenance	0.00		873,161.52	873,161.52
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	9,625.77	9,625.77
80. Other	0.00	0.00	232,289.94	232,289.94
81. Total Charges	0.00	0.00	1,115,077.23	1,115,077.23
Interest and Rents				
82. Interest Earned	3,199.87	0.00	13,070.36	16,270.23
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	3,199.87	0.00	13,070.36	16,270.23
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	194,525.00	194,525.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	194,525.00	194,525.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,093,271.71	\$2,379,372.38	\$2,581,843.77	\$9,054,487.86

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)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	2,044,550.83	883,713.18		2,928,264.01
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	29,028.55		29,028.55
110. Total Preservation - Struct. Imp.	2,044,550.83	912,741.73		2,957,292.56
Maintenance				
111. Roads	982,179.45	1,805,044.60		2,787,224.05
112. Structures	0.00	0.00		0.00
113. Roadside Parks	3,962.18	934.37		4,896.55
114. Winter Maintenance	669,058.36	428,883.27		1,097,941.63
115. Traffic Control	50,400.85	36,328.23		86,729.08
116. Total Maintenance	1,705,600.84	2,271,190.47		3,976,791.31
117. Total Construction, Preservation And Maintenance	3,750,151.67	3,183,932.20		6,934,083.87
Other				
118. Trunkline Maintenance	0.00		873,161.52	873,161.52
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	253,114.12	214,897.49		468,011.61
121. Equipment - Net	182,026.81	287,171.81		598,958.98
122. Capital Outlay - Net	0.00	0.00	129,760.36	654,339.18
123. Debt Principal Payment	0.00	0.00	37,725.18	37,725.18
124. Interest Expense	0.00	0.00	8,138.31	8,138.31
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	435,140.93	502,069.30	1,703,124.55	2,640,334.78
128. Total Expenditures	\$4,185,292.60	\$3,686,001.50	\$1,703,124.55	\$9,574,418.65

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	\$4,093,271.71	\$2,379,372.38	\$2,581,843.77	\$9,054,487.86
130. Total Expenditures	4,185,292.60	3,686,001.50	1,703,124.55	9,574,418.65
131. Excess of Revenues Over (Under) Expenditures	(92,020.89)	(1,306,629.12)	878,719.22	(519,930.79)
132. Optional Transfers				
132 a. Primary to Local (50%)	(630,674.61)	630,674.61		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	(630,674.61)	630,674.61		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(722,695.50)	(675,954.51)	878,719.22	(519,930.79)
136. Beginning Fund	722,695.50	0.00	2,952,071.03	3,674,766.53
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	722,695.50	0.00	2,952,071.03	3,674,766.53
139. Interfund Transfer(County to Primary and/or Local)	0.00	675,954.51	(675,954.51)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$3,154,835.74	\$3,154,835.74

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$486,083.17	
142. Depreciation	<u>657,237.84</u>	
143. Other	<u>427,490.02</u>	
144. Total Direct		<u>1,570,811.03</u>

145. Indirect Equipment Expense		<u>456,458.85</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>351,092.74</u>	
148. Total Operating		<u>\$351,092.74</u>

149. TOTAL EQUIPMENT EXPENSE \$2,378,362.62**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	4,950.91	25,995.16		30,946.07
152. Maintenance	535,819.30	819,257.58		1,355,076.88
153. Inventory Operations	0.00	0.00	22,134.03	22,134.03
154. MDOT	0.00		304,238.02	304,238.02
155. Other Reimbursable Charges	0.00	7,885.09	0.00	7,885.09
156. All Other Charges	0.00	0.00	59,123.55	59,123.55
157. Total Equipment Rental Credits	<u>540,770.21</u>	<u>853,137.83</u>	<u>385,495.60</u>	<u>1,779,403.64</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>598,958.98</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$540,770.21</u>	<u>\$853,137.83</u>	<u>\$385,495.60</u>	<u>\$1,779,403.64</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	30.39 %	47.95 %	21.66 %	100.00 %
161. Prorated Total Equipment Expense	<u>722,797.02</u>	<u>1,140,309.64</u>	<u>515,255.96</u>	<u>2,378,362.62</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>182,026.81</u>	<u>287,171.81</u>	<u>129,760.36</u>	<u>598,958.98</u>

Year Ended - 2022

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	2,806.32	4,921.15
165. Primary Maintenance	303,403.44	532,046.83
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	11,539.90	20,236.31
168. Local Maintenance	370,606.63	649,894.02
169. Inventory	8,865.23	15,546.03
170. Equipment Expense - Direct	176,585.10	309,658.79
171. Equipment Expense - Indirect	47,634.65	83,531.90
172. Equipment Expense - Operating	0.00	0.00
173. Administration	189,774.65	332,787.91
174. State Trunkline Maintenance	165,382.36	
175. Sundry Account Rec.	3,520.26	
176. Capital Outlay	0.00	0.00
177. Other	337,820.30	0.00
178. Total Payroll	\$1,617,938.84	
179. Less Applicable Payroll	(506,722.92)	
180. Total Applicable Labor Cost	\$1,111,215.92	Total Distributive \$1,948,622.94

	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	\$193,557.13	\$35,827.17	\$1,489,283.86	\$494,769.60	\$7,129.82	\$55,051.44	\$2,275,619.02
182. Less: Benefits Recovered	(24,394.11)	(2,311.32)	(187,676.10)	(59,409.35)	(672.89)	(6,536.87)	(281,000.64)
183. Less: Refunds	0.00	(17,487.83)	(151.80)	(23,381.06)	(1,790.75)	(3,184.00)	(45,995.44)
184. Benefits to be Distributed	169,163.02	16,028.02	1,301,455.96	411,979.19	4,666.18	45,330.57	1,948,622.94
185. Applicable Labor Cost	1,111,215.92	1,111,215.92	1,111,215.92	1,111,215.92	1,111,215.92	1,111,215.92	
186. Factor	0.152232	0.014424	1.171200	0.370746	0.004199	0.040794	1.753595

Year Ended - 2022

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

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.	1,995,835.78	48,715.04
189. Primary Maintenance	1,664,961.89	40,638.96
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	890,994.04	21,747.69
192. Local Maintenance	2,217,075.34	54,115.13
193. Other	0.00	0.00
194. TOTAL	\$6,768,867.05	\$165,216.82

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,854.69	(8,623.85)	56,164.00	0.00	115,821.98	\$165,216.82
196. Applicable Operation Cost	6,768,867.05	6,768,867.05	6,768,867.05	6,768,867.05	6,768,867.05	
197. Factor	0.000274	(0.001274)	0.008297	0.000000	0.017111	\$0.024408

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.	64,191.86	85,596.49	1,980,358.97	827,145.24	2,044,550.83	912,741.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,575,680.03	2,051,194.13	129,920.81	219,996.34	1,705,600.84	2,271,190.47
202. Total	<u>\$1,639,871.89</u>	<u>\$2,136,790.62</u>	<u>\$2,110,279.78</u>	<u>\$1,047,141.58</u>	<u>\$3,750,151.67</u>	<u>\$3,183,932.20</u>

Year Ended - 2022

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$165,382.36	\$0.00
204. Fringe Benefits	274,751.16	0.00
205. Equipment Rental	304,238.02	0.00
206. Materials	12,875.64	0.00
207. Handling Charges	0.00	0.00
208. Overhead	76,995.85	0.00
209. Other	38,918.49	0.00
210. Total Charges for Current Year	\$873,161.52	\$0.00
211. Beginning Balance	112,894.66	128,625.68
212. Sub-Total	986,056.18	128,625.68
213. Less Credits	(929,322.76)	(128,625.68)
214. Ending Balance	\$56,733.42	\$0.00

Year Ended - 2022

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$100,000.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,168,319.83
218. Equipment Shop (977)	95,318.80
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>\$1,363,638.63</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,363,638.63	1,363,638.63
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,363,638.63	1,363,638.63
227. Less: Depreciation and Depletion 968	0.00	0.00	(709,299.45)	(709,299.45)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$654,339.18</u>	<u>\$654,339.18</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	2,209,541.67	2,209,541.67
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>194,525.00</u>	<u>194,525.00</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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,024,860.40</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>468,011.61</u>
234. Total Capital Outlay (from Page 13)			<u>1,363,638.63</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>37,725.18</u>
236. Interest Expense (from Page 6 Expenditures)			<u>8,138.31</u>
236 a. Total Deductions			<u>1,877,513.73</u>
236 b. Adjusted MTF Returns			<u>3,147,346.67</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,044,550.83</u>	<u>\$912,741.73</u>	<u>2,957,292.56</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,705,600.84</u>	<u>2,271,190.47</u>	<u>3,976,791.31</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(998,086.33)</u>	<u>0.00</u>	<u>(998,086.33)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,752,065.34</u>	<u>3,183,932.20</u>	<u>5,935,997.54</u>
241. 90% of Adjusted MTF Returns			<u>2,832,612.00</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>314,012.84</u>	<u>109,458.35</u>	<u>203,684.02</u>	<u>182,588.05</u>	<u>46,131.37</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>279,481.73</u>	<u>0.00</u>	<u>174,115.48</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$1,309,471.84</u>

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

$$\underline{5,024,860.40} \times .10 = \underline{502,486.04}$$

Year Ended - 2022

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

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$29,981.07
712-724	Fringe Benefits - Shop Employees	45,360.27
721	Drug Testing	3,427.25
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	7,739.55
734	Safety Supplies - Shop	6,000.46
736	Tire Shop Supplies	0.00
737	Shop Supplies	99,915.52
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	10,554.07
807	Data Processing - Shop	0.00
810	Education Expense - Shop	23,356.72
850-859	Communications - Shop	1,880.82
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	711.20
875	Insurance - Shop Buildings	15,709.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	6,845.50
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	32,190.88
931	Buildings Repairs and Maintenance	57,116.39
932	Yard and Storage Repairs and Maintenance	18,095.98
933	Shop Equipment Repairs and Maintenance	3,064.02
934	Office Equipment Repairs and Maintenance	2,020.86
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	22,237.92
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	24,437.14
968	Depreciation - Stockroom Expense	0.00
707	Other:	45,814.23
	243. TOTAL	\$456,458.85

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	\$187,632.06
709-714	Administrative Leave	884.23
724	Fringe Benefits	327,535.45
727	Postage	0.00
728	Office Supplies	20,543.56
730	Dues and Subscriptions	165.00
801	Contractual Services	1,560.00
803	Legal Services	12,300.23
804	Auditing and Accounting Services	5,271.40
807	Data Processing	0.00
810	Education	6,838.36
850-853	Communications	1,880.77
861	Travel and Mileage	273.70
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,044.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,306.47
931	Building Repair/Maintenance	3,003.50
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	628.51
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,408.72
	Other:	6,253.55
	244. TOTAL	\$582,529.51
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(37,522.05)
629	Overhead - State Trunkline Maintenance	(76,995.85)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(114,517.90)
	245. Net Administrative Expense	\$468,011.61

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Swamp Road	Joyfield Township	43,382.50	Resurfacing
246. Total		<u>\$43,382.50</u>	

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
ROADS				
247. New Construction, New Location	0.00 mi.	\$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	0.41 mi.	\$648,798.11	0.00 mi.	\$0.00
252. Resurfacing	11.11 mi.	1,395,752.72	9.86 mi.	864,513.67
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.17 mi.	19,199.51
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.	29,028.55
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		2,044,550.83		912,741.73
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		\$2,044,550.83		\$912,741.73

*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 (\$)
Almira	63.32	0.00	194,772.32	23.93	0.00	66,908.28	3,873	81,526.65
Benzonia	42.63	0.00	131,129.88	18.11	0.00	50,635.56	2,734	57,550.70
Blaine	20.00	0.00	61,520.00	13.65	0.00	38,165.40	484	10,188.20
Colfax	40.44	0.00	124,393.44	16.27	0.00	45,490.92	677	14,250.85
Crystal Lake	22.59	0.00	69,486.84	12.90	0.00	36,068.40	1,065	22,418.25
Gilmore	8.68	0.00	26,699.68	5.11	0.00	14,287.56	791	16,650.55
Homestead	47.91	0.00	147,371.16	19.27	0.00	53,878.92	2,329	49,025.45
Inland	48.98	0.00	150,662.48	24.99	0.00	69,872.04	2,386	50,225.30
Joyfield	26.33	0.00	80,991.08	5.75	0.00	16,077.00	763	16,061.15
Lake	26.49	0.00	81,483.24	9.91	0.00	27,708.36	694	14,608.70
Platte	47.24	0.00	145,310.25	17.54	0.00	49,041.84	343	7,220.15
Weldon	51.43	0.00	158,198.68	12.82	0.00	35,844.72	579	12,187.95
266. Totals	446.04	0.00	\$1,372,019.05	180.25	0.00	\$503,979.00	16,718	\$351,913.90
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

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALMIRA	0.00	61,094.60	61,094.60	44,190.67
BENZONIA	0.00	175,603.20	175,603.20	11,353.76
BLAINE	0.00	228,890.12	228,890.12	23,114.81
COLFAX	0.00	0.00	0.00	7,172.66
CRYSTAL LAKE	0.00	23,077.50	23,077.50	37,364.76
GILMORE	0.00	0.00	0.00	348.96
HOMESTEAD	0.00	135,453.10	135,453.10	21,336.46
INLAND	0.00	77,388.03	77,388.03	104,070.57
JOYFIELD	0.00	182,206.63	182,206.63	6,160.55
LAKE	0.00	0.00	0.00	2,952.99
PLATTE	0.00	29,028.55	29,028.55	8,533.13
WELDON	0.00	0.00	0.00	12,970.16
267. Totals	\$0.00	\$912,741.73	\$912,741.73	\$279,569.48

*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: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459-669-001	562,341.30	09/07/2022	Asphalt

Work Type: Overlay-1-1/2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
6082	1.00	08/31/2022	Asphalt
A459-602-001	420,171.33	09/09/2022	Asphalt
A459-687-002	182,350.24	08/24/2022	Asphalt
A459-999-001	118,330.89	09/09/2022	Asphalt
A489-01-003	33,691.07	09/01/2022	Asphalt
A489-01-004	27,403.53	08/18/2022	Asphalt
A489-02-002	77,388.03	06/15/2022	Asphalt
A489-05-001	88,728.79	08/24/2022	Asphalt
A489-05-002	46,724.31	08/24/2022	Asphalt
A489-08-004	77,874.31	08/09/2022	Asphalt
A489-08-005	78,529.38	08/18/2022	Asphalt
A489-09-001	182,206.63	08/02/2022	Asphalt
A489-10-001	90,249.37	08/10/2022	Asphalt
A489-10-002	96,007.19	08/10/2022	Asphalt
A489-10-003	10,225.39	09/01/2022	Asphalt
A489-10-004	32,408.17	09/01/2022	Asphalt
A489-12-002	23,077.50	09/01/2022	Asphalt

Work Type: Reconstruction - 6" base, 3" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459-610-978	648,798.11	07/21/2022	Asphalt

Work Type: Reconstruction - 9" base, 3" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489-06-979	29,028.55	09/01/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	Corp cash	540,348.90
004	Petty cash	500.00
009	Health Reimbursement	13,489.93

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	56,140.49
045	Permit fees receivable	2,086.92

Line: 9 Other (Identify)

Account	Description	Amount (\$)
123	Prepaid expenses	122,021.23

Line: 12 Notes Payable (Short Term)

Account	Description	Amount (\$)
228	Due to SOM	148,486.95

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257	Accrue wages	28,525.25
258	Accrue P/R Taxes	2,182.65

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	68,747.47

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
508	Fed Lands Hwy Funds FLAP	322,000.00
509	Fed Hwy Infr COVID	109,551.00
511	Federal Safety	24,522.83

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
675	Other Govt Contributions	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675	CRA Contributions	23,016.74
675	GT Band	0.00

Year Ended - 2022

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

675	Private contr	100,000.00
675	Other Gvt	528.77

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Sale of Fed Aid	0.00
675	CRA Contributions	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
627-1	State T/L Audit refund	232,178.00
644	Sale of Maps	64.00
675	Other Contributions	47.94

Line: 109 Other - Local

Account	Description	Amount (\$)
A489	Culverts	29,028.55

Line: 109 Other - Primary

Account	Description	Amount (\$)
A459	Seal coat/crack filling	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts and Misc	427,490.02

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
000	All Other	0.00
a510	Direct Operating Exp	3,771.00
a511	Indirect Operating Exp	13,197.65
a514	Dist Exp-Non Labor	41,296.62
a515	Administrative	858.28

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	Other Overhead	337,820.30

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
a513	Other Fringe Benefits	55,051.44

Year Ended - 2022

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

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
a514	Other	(6,536.87)

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
725	Other	(3,184.00)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
a514	Sign Shop, PPE	6,375.87
a514	Employee Meetings	101.00
a514	Pit Maintenance	59,555.82
a514	State Building Partic.Depn	349.32
a514	Unallocated roads	26,539.86
a514	Personal protection	22,900.11

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
a518	Vouchers	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
a517	Vouchers	38,918.49

Line: 243 707 Other

Account	Description	Amount (\$)
800	Tires	36,515.64
924	Building generator	1,183.07
930	Fuel Station Repair	8,115.52

Line: 244 244 Other

Account	Description	Amount (\$)
732-0	Maps	3,620.00
921-0	Bank Fees	0.00
940	Platte School utilities	2,633.55
A515	Engineering Supplies	0.00

Line: 255 Intersection Improvements Primary System *Unit

Account	Description	Amount (\$)
A459-903	Pioneer/King Curve	0.00

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
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Year Ended - 2022

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

A489	Other	0.00
A489	Lake Accesses	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
A489	Culvert replacement	29,028.55

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Pioneer/King Curve	0.00
A459	Safety re-alignment	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Safety re-alignmnet	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
A489	Culverts	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
A459	Future Fed Projects-Engineering Costs	0.00
A459	Crack fill-seal coat	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
A459	Crack fill-seal coat	0.00

Line: 261 Replacement Local System Expenditure

Account	Description	Amount (\$)
A489-945	Hooker Road Bridge	0.00