

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Manistee 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	\$632,450.32
2. Investments	2,645,855.71
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,169,372.59
b. State Trunkline Maintenance	123,810.70
c. State Transportation Department - Other	170,958.30
d. Due on County Road Agreement	337,361.29
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	58,276.19

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	436,032.55
5. Road Materials	219,647.60
6. Equipment Materials and Parts	148,321.10
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$5,942,086.35**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$338,903.68
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	40,349.72
14. Advances	393,657.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	128,387.62

Fund Balances

19. Primary Road Fund	1,795,938.08
20. Local Road Fund	557,557.38
21. County Road Commission Fund	2,687,292.87
22. Total Fund Balances	5,040,788.33

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,942,086.35**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$25,236.18
25. Land Improvements	\$360,141.10	
25 a.Less: Accumulated Depreciation	(351,422.79)	8,718.31
26. Depletable Assets	219,846.44	
26 a.Less: Accumulated Depreciation	0.00	219,846.44
27. Buildings	4,995,647.73	
27 a.Less: Accumulated Depreciation	(2,677,278.07)	2,318,369.66
28. Equipment - Road	10,428,779.42	
28 a.Less: Accumulated Depreciation	(9,024,158.94)	1,404,620.48
29. Equipment - Shop	451,977.15	
29 a.Less: Accumulated Depreciation	(445,571.48)	6,405.67
30. Equipment - Engineers	55,275.70	
30 a.Less: Accumulated Depreciation	(55,275.70)	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	81,170.56	
32 a.Less: Accumulated Depreciation	(78,605.16)	2,565.40
33. Infrastructure	52,104,953.88	
33 a.Less: Accumulated Depreciation	(14,534,817.79)	37,570,136.09
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$41,555,898.23
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,985,762.14
	37 d.Infrastructure	37,570,136.09
	38. Total Equities	\$41,555,898.23
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		730,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		97,904.87
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$827,904.87
<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)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	134,205.00	134,205.00
Federal Sources				
50. Surface Tran. Program (STP)	382,714.76	0.00	0.00	382,714.76
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	100,000.00	0.00	0.00	100,000.00
56. Total Federal Sources	482,714.76	0.00	0.00	482,714.76
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,740.19	4,259.81		10,000.00
58. Snow Removal	0.00	244,551.97		244,551.97
59. Urban Road	300,845.03	82,162.67		383,007.70
60. Allocation	3,695,475.44	2,742,424.90		6,437,900.34
61. Total MTF	4,002,060.66	3,073,399.35		7,075,460.01
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	306,818.02	0.00	0.00	306,818.02
64. Total Other	306,818.02	0.00	0.00	306,818.02
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)	66,559.09	0.00		66,559.09
68. Forest Road (E)	73,587.25	0.00		73,587.25
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	140,146.34	0.00		140,146.34
72. Total State Sources	\$4,449,025.02	\$3,073,399.35	\$0.00	\$7,522,424.37

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	430,816.53	0.00	430,816.53
75. Other	0.00	0.00	54,108.12	54,108.12
76. Total Contributions	0.00	430,816.53	54,108.12	484,924.65
Charges for Service				
77. Trunkline Maintenance	0.00		1,097,256.60	1,097,256.60
78. Trunkline Non-maintenance	0.00		208,575.38	208,575.38
79. Salvage Sales	0.00	0.00	8,779.13	8,779.13
80. Other	0.00	0.00	110,033.31	110,033.31
81. Total Charges	0.00	0.00	1,424,644.42	1,424,644.42
Interest and Rents				
82. Interest Earned	3,504.48	3,356.73	15,941.98	22,803.19
83. Property Rentals	0.00	0.00	550.00	550.00
84. Total Interest/Rents	3,504.48	3,356.73	16,491.98	23,353.19
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	77,668.00	77,668.00
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	77,668.00	77,668.00
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	\$4,935,244.26	\$3,507,572.61	\$1,707,117.52	\$10,149,934.39

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	1,858,367.57	884,965.63		2,743,333.20
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.	1,858,367.57	884,965.63		2,743,333.20
Maintenance				
111. Roads	730,283.15	1,742,255.65		2,472,538.80
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	701,119.23	444,352.24		1,145,471.47
115. Traffic Control	99,287.21	108,031.27		207,318.48
116. Total Maintenance	1,530,689.59	2,294,639.16		3,825,328.75
117. Total Construction, Preservation And Maintenance	3,389,057.16	3,179,604.79		6,568,661.95
Other				
118. Trunkline Maintenance	0.00		1,051,615.60	1,051,615.60
119. Trunkline Non-maintenance	0.00		208,575.38	208,575.38
120. Administrative Expense	201,796.51	189,324.98		391,121.49
121. Equipment - Net	11,994.44	25,085.29	10,291.95	47,371.68
122. Capital Outlay - Net	0.00	0.00	(521,402.62)	(521,402.62)
123. Debt Principal Payment	0.00	0.00	355,000.00	355,000.00
124. Interest Expense	0.00	0.00	24,412.50	24,412.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	213,790.95	214,410.27	1,128,492.81	1,556,694.03
128. Total Expenditures	\$3,602,848.11	\$3,394,015.06	\$1,128,492.81	\$8,125,355.98

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	\$4,935,244.26	\$3,507,572.61	\$1,707,117.52	\$10,149,934.39
130. Total Expenditures	3,602,848.11	3,394,015.06	1,128,492.81	8,125,355.98
131. Excess of Revenues Over (Under) Expenditures	1,332,396.15	113,557.55	578,624.71	2,024,578.41
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	1,332,396.15	113,557.55	578,624.71	2,024,578.41
136. Beginning Fund	463,541.93	443,999.83	2,108,668.16	3,016,209.92
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	463,541.93	443,999.83	2,108,668.16	3,016,209.92
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,795,938.08	\$557,557.38	\$2,687,292.87	\$5,040,788.33

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$289,714.66	
142. Depreciation	<u>648,283.95</u>	
143. Other	<u>290,733.79</u>	
144. Total Direct		<u>1,228,732.40</u>

145. Indirect Equipment Expense		<u>571,907.62</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>359,286.07</u>	
148. Total Operating		<u>\$359,286.07</u>

149. TOTAL EQUIPMENT EXPENSE \$2,159,926.09

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	0.00	26,860.54		26,860.54
152. Maintenance	534,895.54	1,091,825.51		1,626,721.05
153. Inventory Operations	0.00	0.00	8,496.71	8,496.71
154. MDOT	0.00		400,085.53	400,085.53
155. Other Reimbursable Charges	0.00	0.00	4,729.97	4,729.97
156. All Other Charges	0.00	0.00	45,660.61	45,660.61
157. Total Equipment Rental Credits	<u>534,895.54</u>	<u>1,118,686.05</u>	<u>458,972.82</u>	<u>2,112,554.41</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>47,371.68</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$534,895.54</u>	<u>\$1,118,686.05</u>	<u>\$458,972.82</u>	<u>\$2,112,554.41</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	25.32 %	52.95 %	21.73 %	100.00 %
161. Prorated Total Equipment Expense	<u>546,889.98</u>	<u>1,143,771.34</u>	<u>469,264.77</u>	<u>2,159,926.09</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>11,994.44</u>	<u>25,085.29</u>	<u>10,291.95</u>	<u>47,371.68</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.	0.00	0.00
165. Primary Maintenance	266,996.71	248,349.93
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	10,232.77	9,518.12
168. Local Maintenance	467,861.45	435,186.47
169. Inventory	3,673.50	0.00
170. Equipment Expense - Direct	150,098.70	139,615.24
171. Equipment Expense - Indirect	108,039.58	100,494.20
172. Equipment Expense - Operating	0.00	0.00
173. Administration	194,763.41	0.00
174. State Trunkline Maintenance	244,943.82	
175. Sundry Account Rec.	3,318.60	
176. Capital Outlay	590.63	549.38
177. Other	32,891.61	30,594.49
178. Total Payroll	\$1,483,410.78	
179. Less Applicable Payroll	(446,699.33)	
180. Total Applicable Labor Cost	\$1,036,711.45	Total Distributive \$964,307.83

	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	\$203,735.70	\$47,233.22	\$529,498.98	\$501,865.22	\$5,584.92	\$0.00	\$1,287,918.04
182. Less: Benefits Recovered	(48,651.30)	(11,279.11)	(126,442.30)	(119,843.49)	(1,333.67)	0.00	(307,549.87)
183. Less: Refunds	0.00	(16,060.34)	0.00	0.00	0.00	0.00	(16,060.34)
184. Benefits to be Distributed	155,084.40	19,893.77	403,056.68	382,021.73	4,251.25	0.00	964,307.83
185. Applicable Labor Cost	1,036,711.45	1,036,711.45	1,036,711.45	1,036,711.45	1,036,711.45	1,036,711.45	
186. Factor	0.149593	0.019189	0.388784	0.368494	0.004101	0.000000	0.930161

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.	1,831,385.76	26,980.04
189. Primary Maintenance	1,508,465.38	22,222.76
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	872,116.73	12,848.05
192. Local Maintenance	2,261,329.25	33,313.98
193. Other	0.00	0.00
194. TOTAL	\$6,473,297.12	\$95,364.83

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	1,500.49	(1,049.88)	17,735.50	0.00	77,178.72	\$95,364.83
196. Applicable Operation Cost	6,473,297.12	6,473,297.12	6,473,297.12	6,473,297.12	6,473,297.12	
197. Factor	0.000232	(0.000162)	0.002740	0.000000	0.011923	\$0.014733

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.	0.00	86,286.81	1,858,367.57	798,678.82	1,858,367.57	884,965.63
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,468,488.13	2,268,155.39	62,201.46	26,483.77	1,530,689.59	2,294,639.16
202. Total	<u>\$1,468,488.13</u>	<u>\$2,354,442.20</u>	<u>\$1,920,569.03</u>	<u>\$825,162.59</u>	<u>\$3,389,057.16</u>	<u>\$3,179,604.79</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	\$238,372.81	\$6,571.01
204. Fringe Benefits	281,808.67	7,819.50
205. Equipment Rental	389,176.37	10,909.16
206. Materials	19,382.30	1,018.45
207. Handling Charges	0.00	0.00
208. Overhead	101,816.66	16,340.01
209. Other	21,058.79	165,917.25
210. Total Charges for Current Year	\$1,051,615.60	\$208,575.38
211. Beginning Balance	184,751.90	0.00
212. Sub-Total	1,236,367.50	208,575.38
213. Less Credits	(1,112,556.80)	(37,617.08)
214. Ending Balance	\$123,810.70	\$170,958.30

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)	0.00
217. Equipment Road (976, 981)	292,356.26
218. Equipment Shop (977)	0.00
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>\$292,356.26</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	292,356.26	292,356.26
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	292,356.26	292,356.26
227. Less: Depreciation and Depletion 968	0.00	0.00	(813,758.88)	(813,758.88)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(521,402.62)</u>	<u>\$(521,402.62)</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	4,507,164.76	4,507,164.76
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>77,668.00</u>	<u>77,668.00</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>\$7,075,460.01</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>391,121.49</u>
234. Total Capital Outlay (from Page 13)			<u>292,356.26</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>355,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>24,412.50</u>
236 a. Total Deductions			<u>1,062,890.25</u>
236 b. Adjusted MTF Returns			<u>6,012,569.76</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,858,367.57</u>	<u>\$884,965.63</u>	<u>2,743,333.20</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,530,689.59</u>	<u>2,294,639.16</u>	<u>3,825,328.75</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,389,057.16</u>	<u>3,179,604.79</u>	<u>6,568,661.95</u>
241. 90% of Adjusted MTF Returns			<u>5,411,312.78</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>0.00</u>	<u>171,497.74</u>	<u>435,458.96</u>	<u>4,588.37</u>	<u>180,610.00</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>297,770.00</u>	<u>0.00</u>	<u>187,800.00</u>	<u>150,000.00</u>	<u>0.00</u>
242. TOTAL					<u>\$1,427,725.07</u>

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

$$\underline{7,075,460.01} \times .10 = \underline{707,546.00}$$

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	\$108,039.58
712-724	Fringe Benefits - Shop Employees	100,494.20
721	Drug Testing	12,482.88
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	7,437.64
733	Welding Supplies	0.00
734	Safety Supplies - Shop	5,851.10
736	Tire Shop Supplies	0.00
737	Shop Supplies	18,761.06
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,389.70
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	5,156.14
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	48,840.81
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	46.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	60,349.30
931	Buildings Repairs and Maintenance	37,864.23
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	27,114.28
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	124,877.14
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,324.11
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,879.45
	243. TOTAL	\$571,907.62

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	\$194,763.41
709-714	Administrative Leave	0.00
724	Fringe Benefits	157,551.44
727	Postage	776.14
728	Office Supplies	5,211.00
730	Dues and Subscriptions	12,503.38
801	Contractual Services	0.00
803	Legal Services	4,508.71
804	Auditing and Accounting Services	39,000.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	9,987.17
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,745.25
875	Insurance - Building and Contents	17,117.19
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	200.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	19,790.66
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	11,873.07
942	Building Rental	0.00
955-956	Miscellaneous	3,986.79
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,332.78
	Other:	579.31
	244. TOTAL	\$513,960.54
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(118,156.67)
691	Purchase Discounts	(1,796.47)
	Other:	(2,885.91)
	Total Credits to Administrative Expense	\$(122,839.05)
	245. Net Administrative Expense	\$391,121.49

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>
Jaeckel	Stronach	42,471.83	GravelSurfacing
Slagle Cr	Dickson	20,817.60	GravelSurfacing
Misc.	Misc.	5,911.99	GravelSurfacing
River Rd	Bear Lake	73,587.25	Resurfacing
	246. Total	<u>\$142,788.67</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.	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	8.67 mi.	1,858,367.57	2.92 mi.	810,445.76
253. Gravel Surfacing	0.00 mi.	0.00	1.87 mi.	74,519.87
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		1,858,367.57		884,965.63
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		\$1,858,367.57		\$884,965.63

*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 (\$)
Arcadia	34.10	0.00	104,891.60	7.80	0.00	21,808.80	657	13,829.85
Bear Lake	52.22	0.00	160,628.72	21.58	0.00	60,337.68	1,489	31,343.45
Brown	45.09	0.00	138,696.84	19.72	0.00	55,137.12	704	14,819.20
Cleon	41.64	0.00	128,084.64	28.50	0.00	79,686.00	868	18,271.40
Dickson	91.83	0.00	282,469.09	32.00	0.00	89,472.00	980	20,629.00
Filer	35.32	13.41	144,381.97	11.03	6.73	138,452.58	2,318	48,793.90
Manistee	49.10	9.97	177,601.65	15.74	6.12	141,867.84	3,607	75,927.35
Maple Grove	57.84	0.00	177,915.84	14.80	0.00	41,380.80	835	17,576.75
Marilla	36.05	0.00	110,889.80	17.40	0.00	48,650.40	398	8,377.90
Norman	127.64	0.00	392,620.64	25.90	0.00	72,416.40	1,567	32,985.35
Onekama	40.27	0.00	123,870.52	7.83	0.00	21,892.68	939	19,765.95
Pleasanton	45.99	0.00	141,465.25	18.80	0.00	52,564.80	870	18,313.50
Springdale	37.84	0.00	116,395.84	25.80	0.00	72,136.80	849	17,871.45
Stronach	83.33	3.72	266,236.89	19.13	3.20	104,655.48	834	17,555.70
266. Totals	778.26	27.10	\$2,466,149.29	266.03	16.05	\$1,000,459.38	16,915	\$356,060.75
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* (\$)
Arcadia				
Bear Lake	0.00	5,291.43	5,291.43	0.00
Brown	0.00	950,269.33	950,269.33	187,255.53
Cleon				
Dickson	0.00	33,893.50	33,893.50	0.00
Filer	0.00	19,259.63	19,259.63	12,713.72
Manistee	0.00	4,221.29	4,221.29	0.00
Maple Grove				
Marilla				
Norman	0.00	8,565.34	8,565.34	0.00
Onekama	0.00	5,318.45	5,318.45	34,420.00
Pleasanton	0.00	714,711.57	714,711.57	0.00
Springdale	0.00	402,270.16	402,270.16	196,427.28
Stronach	0.00	599,532.50	599,532.50	0.00
267. Totals	\$0.00	\$2,743,333.20	\$2,743,333.20	\$430,816.53

*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: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Glovers Lake Road 2022 (459-0203)	727,322.17	08/27/2022	Asphalt
Lyman & Siegfried Roads 2022 (489-1001)	394,441.59	08/27/2022	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
River Road 2022 (459-1110)	535,819.63	08/27/2022	Asphalt
Camp & Preuss & Heuer Hill Roads 2022 (459-1315)	656,626.01	08/27/2022	Asphalt
Springdale Road 2022 (489-0302)	402,270.16	08/27/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Other Miscellaneous	55,784.75
040	Permits	2,400.00
040	Rent Receivable	0.00
071	City and Villages	91.44

Line: 9 Other (Identify)

Account	Description	Amount (\$)
0123	Prepaid Tractor	0.00
0339	Deferred Revenue	0.00

Line: 14 Advances

Account	Description	Amount (\$)
0246	Township Advances	0.00
0248	Advance-Revenue Sharing	0.00
283	Performance Deposit Payable	0.00
328	State Advances	393,657.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
0203	Contract's Payable	0.00
0283	Performance Deposit Payable	128,387.62

Line: 49 Specify - County

Account	Description	Amount (\$)
0450	Permits	133,905.00
0450	Sign	300.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0510	FEMA Storm Damage	0.00
0583	USFS	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0583-08	US Forest Service	0.00
512	STP Safety	0.00
512-02	COVID FUNDS	100,000.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
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Year Ended - 2022

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

0510	State FEMA	0.00
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Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
0546	Special State Pmt	0.00
0546	Winter Emergency Pmt	0.00
0546	State Detour Funds	306,818.02

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
0549	ST Detour Funds	0.00
0556	State RRR Funds	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
0583	County Revenue Sharing	0.00
0583	Little River BOI	0.00
0583	USFS Project	54,108.12

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
0580	Co Plan Dept	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
0607	Paser Revenue	935.34
0633	FOIA Research	0.00
0668	Well Revenue	15,409.79
0675	Other Contributions	6,869.57
0677	Sale of Sand and Gravel	86,818.61
665	Bank Charges	0.00

Line: 89 Contributions from Private Sources - County

Account	Description	Amount (\$)
0607	Paser, etc.	0.00

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount (\$)
0583	Ducks Unlimited	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
0675	Other Contributions	0.00
0677	Sale of Sand and Gravel	0.00

Year Ended - 2022

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

Line: 109 Other - Local

Account	Description	Amount (\$)
489	Other Projects	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
490-0504	Non-Road Projects	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Parts, etc.	290,733.79

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510-514	Other	45,660.61
970	Capital Outlay	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Distributive Expense	30,594.49

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	Other Distributive	32,891.61

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513-720	Unemployment	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513-70	Unemployment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	Miscellaneous	6,475.94
514	Weighmaster	20,433.58
514	Education and Training	0.00
514	Safety	1,337.15
514	Paser Training	822.25
514	Engineer Tech	48,109.80

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
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Year Ended - 2022

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

518	Purchases	165,917.25
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Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Purchases	21,058.79

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	heavy maintenance	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
511	Depreciation Land Improvements	2,905.92
511	Small Shop Tools	7,599.08
511	Oils and Lubricants	10,992.97
511	Other Radio Expenses	0.00
511-791	Part Adj.	(9,637.79)
511-791	Fuel Adj.	(2,980.73)

Line: 244 244 Other

Account	Description	Amount (\$)
515	Engineering Supplies	579.31
515	Union Affairs	0.00
515	Uncollectable Accounts	0.00

Line: 244 955-956 Miscellaneous

Account	Description	Amount (\$)
515 -17	Miscellaneous	3,986.79
515-10	Engineer Supplies	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
0646	Other Overhead	(2,885.91)

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	Safety Projects	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Safety Projects	0.00