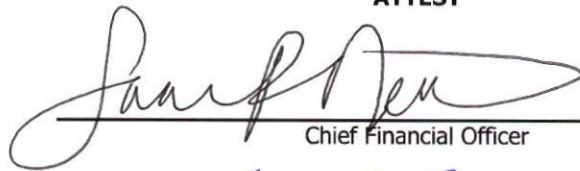


2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Livingston County
Michigan
Year Ended 2022

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

3/30/2023

Date

Year Ended - 2022

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$198,662.94
2. Investments	18,500,000.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	4,997,602.26
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	140,367.62

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	724,107.90
5. Road Materials	718,483.29
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	50,000.00
9. Other	

10. TOTAL ASSETS**\$25,329,224.01**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$1,131,914.71
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	227,580.77
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	51,992.91

Fund Balances

19. Primary Road Fund	18,033,144.00
20. Local Road Fund	0.00
21. County Road Commission Fund	5,884,591.62
22. Total Fund Balances	23,917,735.62

23. TOTAL LIABILITIES AND FUND BALANCES	\$25,329,224.01
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Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$327,738.74
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	488,543.37	
26 a.Less: Accumulated Depreciation	(118,985.09)	369,558.28
27. Buildings	7,030,648.91	
27 a.Less: Accumulated Depreciation	(4,425,885.16)	2,604,763.75
28. Equipment - Road	15,337,935.13	
28 a.Less: Accumulated Depreciation	(11,100,377.12)	4,237,558.01
29. Equipment - Shop	491,287.39	
29 a.Less: Accumulated Depreciation	(303,910.86)	187,376.53
30. Equipment - Engineers	117,620.00	
30 a.Less: Accumulated Depreciation	(101,078.83)	16,541.17
31. Equipment - Yard and Storage	1,082,920.03	
31 a.Less: Accumulated Depreciation	(313,217.09)	769,702.94
32. Equipment and Furniture - Office	349,929.42	
32 a.Less: Accumulated Depreciation	(304,552.59)	45,376.83
33. Infrastructure	400,619,026.84	
33 a.Less: Accumulated Depreciation	(210,941,346.50)	189,677,680.34
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
36. Total Assets		\$198,236,296.59
<u>Equities</u>		
37. Plant and Equipment Equity		
37 a.Primary		0.00
37 b.Local		0.00
37 c.Co. Road Comm.		8,558,616.25
37 d.Infrastructure		189,677,680.34
38. Total Equities		\$198,236,296.59
<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		461,124.29
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
44. Total Liabilities		\$461,124.29
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$4,392,929.41

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)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	129,045.00	129,045.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	2,008,936.91	0.00	0.00	2,008,936.91
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	1,722,560.91	0.00	0.00	1,722,560.91
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	3,731,497.82	0.00	0.00	3,731,497.82
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,065.26	2,934.74		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	2,902,820.37	1,296,752.45		4,199,572.82
60. Allocation	15,969,265.10	6,633,265.97		22,602,531.07
61. Total MTF	18,879,150.73	7,932,953.16		26,812,103.89
<u>Other</u>				
62. Local Bridge	0.00	32,528.69		32,528.69
63. Other	7,327.76	0.00	0.00	7,327.76
64. Total Other	7,327.76	32,528.69	0.00	39,856.45
<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	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$18,886,478.49	\$7,965,481.85	\$0.00	\$26,851,960.34

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.	2,621,707.65	7,115,656.68	0.00	9,737,364.33
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	2,621,707.65	7,115,656.68	0.00	9,737,364.33
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	8,927.00	8,927.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	8,927.00	8,927.00
Interest and Rents				
82. Interest Earned	143,491.34	0.00	27,616.86	171,108.20
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	143,491.34	0.00	27,616.86	171,108.20
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	146,475.00	146,475.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	350,822.00	350,822.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	1,234,689.73	1,234,689.73
91. Total Other	0.00	0.00	1,731,986.73	1,731,986.73
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	\$25,383,175.30	\$15,081,138.53	\$1,897,575.59	\$42,361,889.42

Year Ended - 2022

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	6,857,156.02	6,877,923.78		13,735,079.80
105. Structures	1,759,383.91	1,633,409.98		3,392,793.89
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	8,546,875.98	4,770,485.52		13,317,361.50
110. Total Preservation - Struct. Imp.	17,163,415.91	13,281,819.28		30,445,235.19
Maintenance				
111. Roads	3,258,465.85	5,851,490.54		9,109,956.39
112. Structures	11,037.35	11,610.08		22,647.43
113. Roadside Parks	4,740.02	0.00		4,740.02
114. Winter Maintenance	1,886,051.28	1,147,187.25		3,033,238.53
115. Traffic Control	762,170.59	428,188.46		1,190,359.05
116. Total Maintenance	5,922,465.09	7,438,476.33		13,360,941.42
117. Total Construction, Preservation And Maintenance	23,085,881.00	20,720,295.61		43,806,176.61
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	627,996.56	563,646.43		1,191,642.99
121. Equipment - Net	110,083.87	249,209.65	11,649.13	370,942.65
122. Capital Outlay - Net	0.00	0.00	362,400.11	362,400.11
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	52,000.00	52,000.00
127. Total Other	738,080.43	812,856.08	426,049.24	1,976,985.75
128. Total Expenditures	\$23,823,961.43	\$21,533,151.69	\$426,049.24	\$45,783,162.36

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	\$25,383,175.30	\$15,081,138.53	\$1,897,575.59	\$42,361,889.42
130. Total Expenditures	23,823,961.43	21,533,151.69	426,049.24	45,783,162.36
131. Excess of Revenues Over (Under) Expenditures	1,559,213.87	(6,452,013.16)	1,471,526.35	(3,421,272.94)
132. Optional Transfers				
132 a. Primary to Local (50%)	(6,452,013.16)	6,452,013.16		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	(6,452,013.16)	6,452,013.16		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(4,892,799.29)	0.00	1,471,526.35	(3,421,272.94)
136. Beginning Fund	22,925,943.29	0.00	4,413,065.27	27,339,008.56
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	22,925,943.29	0.00	4,413,065.27	27,339,008.56
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$18,033,144.00	\$0.00	\$5,884,591.62	\$23,917,735.62

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$694,167.88	
142. Depreciation	1,325,072.04	
143. Other	687,005.49	
144. Total Direct		2,706,245.41

145. Indirect Equipment Expense		1,412,952.14
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	888,104.19	
148. Total Operating		\$888,104.19

149. TOTAL EQUIPMENT EXPENSE	\$5,007,301.74
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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	79,463.11	302,505.94		381,969.05
152. Maintenance	1,296,459.37	2,812,329.80		4,108,789.17
153. Inventory Operations	0.00	0.00	0.00	0.00
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	145,600.87	145,600.87
157. Total Equipment Rental Credits	1,375,922.48	3,114,835.74	145,600.87	4,636,359.09

(A)	(B)	(C)	(D)
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158. (Gain) or Loss on Usage of Equipment				370,942.65
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,375,922.48	\$3,114,835.74	\$145,600.87	\$4,636,359.09
	(A)	(B)	(C)	(D)
160. Percent of Total	29.68 %	67.18 %	3.14 %	100.00 %
161. Prorated Total Equipment Expense	1,486,006.35	3,364,045.39	157,250.00	5,007,301.74
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	110,083.87	249,209.65	11,649.13	370,942.65

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.	204,985.14	241,803.34
165. Primary Maintenance	854,983.45	1,008,550.45
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	300,364.65	354,314.35
168. Local Maintenance	1,314,975.82	1,551,163.89
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	317,394.76	374,403.30
171. Equipment Expense - Indirect	291,272.80	343,589.47
172. Equipment Expense - Operating	0.00	0.00
173. Administration	417,934.56	493,001.46
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	67,231.19	79,306.85
177. Other	0.00	0.00
178. Total Payroll	\$3,769,142.37	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$3,769,142.37	Total Distributive \$4,446,133.11

	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	\$652,586.57	\$110,142.00	\$2,358,623.56	\$1,093,577.97	\$11,917.49	\$256,176.24	\$4,483,023.83
182. Less: Benefits Recovered	0.00	0.00	0.00	(36,738.67)	0.00	0.00	(36,738.67)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	652,586.57	110,142.00	2,358,623.56	1,056,839.30	11,917.49	256,176.24	4,446,285.16
185. Applicable Labor Cost	3,768,142.37	3,769,142.37	3,769,142.37	3,769,142.37	3,769,142.37	3,769,142.37	
186. Factor	0.173185	0.029222	0.625772	0.280393	0.003162	0.067967	1.179701

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.	16,672,373.49	493,585.62
189. Primary Maintenance	5,753,027.02	170,318.36
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	12,901,834.43	381,958.81
192. Local Maintenance	7,225,665.91	213,915.84
193. Other	(6,301.24)	(186.55)
194. TOTAL	\$42,546,599.61	\$1,259,592.08

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,332.51	32,782.44	288,728.00	0.00	935,734.05	\$1,259,577.00
196. Applicable Operation Cost	42,546,599.61	42,546,599.61	42,546,599.61	42,546,599.61	42,546,599.61	
197. Factor	0.000055	0.000771	0.006786	0.000000	0.021993	\$0.029605

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	513,971.37	2,885,346.48	16,649,444.54	10,396,472.80	17,163,415.91	13,281,819.28
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,577,214.94	7,261,084.41	1,345,250.15	177,391.92	5,922,465.09	7,438,476.33
202. Total	\$5,091,186.31	\$10,146,430.89	\$17,994,694.69	\$10,573,864.72	\$23,085,881.00	\$20,720,295.61

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)	96,845.43
217. Equipment Road (976, 981)	1,719,844.55
218. Equipment Shop (977)	28,608.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	46,144.00
221. Equipment Office (980)	37,098.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,928,539.98</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,928,539.98	1,928,539.98
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,928,539.98	1,928,539.98
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,566,139.87)	(1,566,139.87)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$362,400.11</u>	<u>\$362,400.11</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)	0.00	0.00	8,196,216.14	8,196,216.14
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	350,822.00	350,822.00

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>\$26,812,103.89</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,191,642.99</u>
234. Total Capital Outlay (from Page 13)			<u>1,928,539.98</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>3,120,182.97</u>
236 b. Adjusted MTF Returns			<u>23,691,920.92</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$17,163,415.91</u>	<u>\$13,281,819.28</u>	<u>30,445,235.19</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>5,922,465.09</u>	<u>7,438,476.33</u>	<u>13,360,941.42</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(3,731,497.82)</u>	<u>0.00</u>	<u>(3,731,497.82)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>19,354,383.18</u>	<u>20,720,295.61</u>	<u>40,074,678.79</u>
241. 90% of Adjusted MTF Returns			<u>21,322,728.83</u>

Year Ended - 2022

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>3,093,779.00</u>	<u>913,648.00</u>	<u>768,980.00</u>	<u>1,287,320.10</u>	<u>178,907.14</u>

Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>725,288.00</u>	<u>1,383,618.00</u>	<u>5,274,233.00</u>	<u>71,827.00</u>	<u>2,309,225.00</u>

242. TOTAL \$16,006,825.24

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

$$\underline{6,812,103.89} \times .10 = \underline{2,681,210.39}$$

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	\$232,908.31
712-724	Fringe Benefits - Shop Employees	276,480.82
721	Drug Testing	1,934.76
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,932.77
733	Welding Supplies	9,815.20
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	16,450.95
737	Shop Supplies	46,438.96
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	1,080.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	26,659.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	28,259.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	108,865.40
931	Buildings Repairs and Maintenance	74,633.42
932	Yard and Storage Repairs and Maintenance	240,232.05
933	Shop Equipment Repairs and Maintenance	30,312.79
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	72,600.39
944-947	Underground Storage Tank Expense	1,659.25
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	154,096.85
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	27,280.26
968	Depreciation - Stockroom Expense	0.00
707	Other:	59,311.96
243. TOTAL		\$1,412,952.14

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	\$417,934.56
709-714	Administrative Leave	0.00
724	Fringe Benefits	480,626.88
727	Postage	5,955.26
728	Office Supplies	11,552.43
730	Dues and Subscriptions	26,685.07
801	Contractual Services	0.00
803	Legal Services	48,213.95
804	Auditing and Accounting Services	34,010.00
807	Data Processing	88,806.48
810	Education	921.37
850-853	Communications	9,056.68
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,490.69
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	13,616.23
931	Building Repair/Maintenance	36,400.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	9,705.28
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	6,637.06
	Other:	31.05
244. TOTAL		\$1,191,642.99

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
Total Credits to Administrative Expense		\$0.00

245. Net Administrative Expense**\$1,191,642.99**

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>
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246. Total

Year Ended - 2022

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
ROADS						
247. New Construction, New Location	0.00 mi.	x	\$0.00	0.00 mi.		\$0.00
248. Widening	0.00 mi.		0.00	0.00 mi.		0.00
BRIDGES						
249. New Location	0.00 ea.		0.00	0.00 ea.		0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP			<u>\$0.00</u>			<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
ROADS						
251. Reconstruction	2.75 mi.	x	\$4,733,180.36	0.00 mi.		\$0.00
252. Resurfacing	24.34 mi.		7,850,850.73	14.67 mi.		3,990,792.64
253. Gravel Surfacing	3.45 mi.		513,971.37	30.54 mi.		2,885,346.48
254. Paving Gravel Roads	0.00 mi.		0.00	2.00 mi.		3,979,205.50
SAFETY PROJECTS						
255. Intersection Improvements	8.00 ea.		2,306,029.54	3.00 ea.		793,408.49
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.		(343.81)
260. Subtotals			<u>15,404,032.00</u>			<u>11,648,409.30</u>
BRIDGES						
261. Replacement	2.00 ea.		83,799.74	3.00 ea.		1,576,963.09
262. Recondition or Repair	6.00 ea.		1,630,159.92	2.00 ea.		1,007.53
263. Replace with Culvert	1.00 ea.		45,424.25	1.00 ea.		55,439.36
264. Bridge Subtotals			<u>1,759,383.91</u>			<u>1,633,409.98</u>
265. TOTAL PRESERVATION - STRUCT IMP			<u>\$17,163,415.91</u>			<u>\$13,281,819.28</u>

*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				
	Miles Local	Miles Outside Municipalities	Funds Received (\$)	Miles Primary	Miles Outside Municipalities	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
BRIGHTON	96.00	96.00	558,720.00	30.74	30.74	585,443.30	19,144	408,532.96
COHOCTAH	54.49	0.00	169,899.83	25.60	0.00	72,576.00	3,246	69,269.64
CONWAY	45.62	0.00	142,243.16	22.25	0.00	63,078.75	3,608	76,994.72
DEERFIELD	50.69	2.87	165,806.16	19.13	3.12	104,808.75	4,166	88,902.44
GENOA	84.63	75.75	468,552.83	31.88	27.35	533,723.30	20,692	441,567.28
GREEN OAK	82.19	82.19	478,345.81	36.29	36.29	691,143.07	19,539	416,962.26
HAMBURG	69.71	66.72	397,633.22	27.53	26.94	514,744.96	21,259	453,667.06
HANDY	46.02	0.00	143,490.36	20.69	0.00	58,656.15	5,651	120,592.34
HARTLAND	69.61	49.70	351,333.38	24.30	11.13	249,307.80	15,256	325,563.04
HOWELL	49.53	23.30	217,391.13	30.21	12.36	286,000.94	7,893	168,436.62
IOSCO	42.40	0.00	132,203.20	17.15	0.00	48,620.25	3,870	82,585.80
MARION	57.53	12.84	214,072.22	19.12	3.89	117,262.10	11,245	239,968.30
OCEOLA	56.41	21.73	234,600.84	15.54	4.82	122,188.10	14,623	312,054.82
PUTNAM	46.00	18.50	193,415.00	17.97	9.79	209,640.85	5,475	116,836.50
TYRONE	64.63	29.89	282,279.11	26.15	13.27	289,241.96	11,986	255,781.24
UNADILLA	40.87	0.00	127,432.66	13.80	0.00	39,123.00	3,333	71,126.22
266. Totals	956.33	479.49	\$4,277,418.91	378.35	179.70	\$3,985,559.28	170,986	\$3,648,841.24
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* (\$)
BRIGHTON	0.00	1,058,866.50	1,058,866.50	1,075,440.37
COHOCTAH	0.00	529,734.01	529,734.01	114,000.00
CONWAY	0.00	411,870.98	411,870.98	178,827.78
DEERFIELD	0.00	765,407.35	765,407.35	104,294.15
GENOA	0.00	6,318,564.03	6,318,564.03	2,229,632.60
GREEN OAK	0.00	6,973,161.21	6,973,161.21	825,167.00
HAMBURG	0.00	1,793,036.70	1,793,036.70	1,262,983.03
HANDY	0.00	206,696.74	206,696.74	64,275.84
HARTLAND	0.00	1,582,895.57	1,582,895.57	948,098.20
HOWELL	0.00	1,208,607.66	1,208,607.66	629,993.28
IOSCO	0.00	787,163.28	787,163.28	90,000.00
MARION	0.00	4,368,658.20	4,368,658.20	290,549.79
OCEOLA	0.00	2,761,148.05	2,761,148.05	1,203,415.66
PUTNAM	0.00	53,027.96	53,027.96	0.00
TYRONE	0.00	1,594,525.39	1,594,525.39	720,686.63
UNADILLA	0.00	31,871.56	31,871.56	0.00
267. Totals	\$0.00	\$30,445,235.19	\$30,445,235.19	\$9,737,364.33

*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: Add 1+ lane 0.5 mi long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.13.5046BT	720,362.75	08/15/2022	Asphalt

Work Type: Asphalt Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.05.2014	3,975,418.15	08/30/2022	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0040AW	477,976.29	05/30/2022	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0014AW	26,621.99	06/03/2022	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.15.5084BW	528,891.44	08/15/2022	Asphalt
489.15.5067BW	482,724.04	08/22/2022	Asphalt
459.0041AW	381,155.91	06/30/2022	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0036AW	766,452.39	05/30/2022	Asphalt

Year Ended - 2022

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

Work Type: Major Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0035AW	2,083,543.22	08/31/2022	Asphalt

Work Type: Milling and Two Course Asphalt Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0004AW	1,145,253.46	08/15/2022	Asphalt
459.0037AW	1,525,544.60	07/15/2022	Asphalt
459.0038AW	716,559.20	07/22/2022	Asphalt
489.07.5063BW	311,078.79	09/15/2022	Asphalt
489.15.5068BW	391,413.03	08/21/2022	Asphalt
489.01.5091BW	1,125,174.63	06/30/2022	Asphalt
489.09.5051BW	557,792.05	08/15/2022	Asphalt
489.12.5058BW	223,014.18	09/15/2022	Asphalt
489.13.5055BW	253,275.45	07/03/2022	Asphalt
489.08.5054BW	67,283.18	06/15/2022	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0029AX	4,789,075.57	11/15/2022	Asphalt
459.0028AT	2,070,299.07	11/15/2022	Concrete