

**2022**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Otsego 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: 01/01/2022 End: 12/31/2022

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

1. Cash	\$3,134,809.95
2. Investments	7,815,874.06
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,271,400.12
b. State Trunkline Maintenance	273,102.05
c. State Transportation Department - Other	84,565.57
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	409,860.19

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

	0.00
4. Deferred Expense State Aid	534,830.74
5. Road Materials	310,457.67
6. Equipment Materials and Parts	161,079.65
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	1,235,523.16
9. Other	

**10. TOTAL ASSETS****\$15,231,503.16**

Year Ended - 2022

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

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

11. Accounts Payable	\$297,931.32
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	119,005.04
14. Advances	507,113.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,235,523.16
18. Other	5,950.38

**Fund Balances**

19. Primary Road Fund	1,719,088.48
20. Local Road Fund	1,611,087.39
21. County Road Commission Fund	9,735,804.39
<b>22. Total Fund Balances</b>	<b>13,065,980.26</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$15,231,503.16**

## Year Ended - 2022

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$125,501.18
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	4,200,190.42	
27 a.Less: Accumulated Depreciation	(2,331,674.69)	1,868,515.73
28. Equipment - Road	9,068,681.82	
28 a.Less: Accumulated Depreciation	(8,221,179.51)	847,502.31
29. Equipment - Shop	97,486.33	
29 a.Less: Accumulated Depreciation	(94,393.35)	3,092.98
30. Equipment - Engineers	8,583.15	
30 a.Less: Accumulated Depreciation	(8,583.15)	0.00
31. Equipment - Yard and Storage	1,799.69	
31 a.Less: Accumulated Depreciation	(1,799.69)	0.00
32. Equipment and Furniture - Office	46,844.63	
32 a.Less: Accumulated Depreciation	(45,323.47)	1,521.16
33. Infrastructure	52,471,423.04	
33 a.Less: Accumulated Depreciation	(17,131,742.61)	35,339,680.43
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$38,185,813.79</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,846,133.36
	37 d.Infrastructure	35,339,680.43
	<b>38. Total Equities</b>	<b>\$38,185,813.79</b>
<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		303,176.11
42. Installment/Lease Purchase Payable		272,209.14
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$575,385.25</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$0.00	\$1,192,357.05	\$1,192,357.05
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,192,357.05	1,192,357.05
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	64,829.25	64,829.25
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	477,531.96	0.00	0.00	477,531.96
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	0.00	0.00	0.00
56. Total Federal Sources	477,531.96	0.00	0.00	477,531.96
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	6,248.10	3,751.90		10,000.00
58. Snow Removal	0.00	418,096.13		418,096.13
59. Urban Road	462,813.22	210,391.75		673,204.97
60. Allocation	3,837,261.76	2,304,226.74		6,141,488.50
61. Total MTF	4,306,323.08	2,936,466.52		7,242,789.60
<b><u>Other</u></b>				
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
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	249,277.69	0.00		249,277.69
68. Forest Road (E)	0.00	85,106.57		85,106.57
69. Urban Area (F)	23,201.65	0.00		23,201.65
70. Other	0.00	0.00		0.00
71. Total EDF	272,479.34	85,106.57		357,585.91
<b>72. Total State Sources</b>	<b>\$4,578,802.42</b>	<b>\$3,021,573.09</b>	<b>\$0.00</b>	<b>\$7,600,375.51</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	915,164.01	0.00	915,164.01
75. Other	201,735.00	111,276.00	36,720.41	349,731.41
76. Total Contributions	201,735.00	1,026,440.01	36,720.41	1,264,895.42
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,936,376.97	1,936,376.97
78. Trunkline Non-maintenance	0.00		713,300.66	713,300.66
79. Salvage Sales	0.00	0.00	4,096.17	4,096.17
80. Other	0.00	0.00	1,660.38	1,660.38
81. Total Charges	0.00	0.00	2,655,434.18	2,655,434.18
<b>Interest and Rents</b>				
82. Interest Earned	16,265.84	11,967.01	87,951.72	116,184.57
83. Property Rentals	0.00	0.00	28,423.36	28,423.36
84. Total Interest/Rents	16,265.84	11,967.01	116,375.08	144,607.93
<b>Other</b>				
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	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	0.00	0.00	0.00
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$5,274,335.22</b>	<b>\$4,059,980.11</b>	<b>\$4,065,715.97</b>	<b>\$13,400,031.30</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	1,227,895.79	1,294,250.83		2,522,146.62
105. Structures	12,858.94	0.00		12,858.94
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	523,970.96	0.00		523,970.96
110. Total Preservation - Struct. Imp.	1,764,725.69	1,294,250.83		3,058,976.52
<b>Maintenance</b>				
111. Roads	1,456,699.41	1,544,575.08		3,001,274.49
112. Structures	0.00	0.00		0.00
113. Roadside Parks	1,915.23	550.09		2,465.32
114. Winter Maintenance	1,517,590.80	468,675.26		1,986,266.06
115. Traffic Control	60,844.89	62,910.93		123,755.82
116. Total Maintenance	3,037,050.33	2,076,711.36		5,113,761.69
117. Total Construction, Preservation And Maintenance	4,801,776.02	3,370,962.19		8,172,738.21
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,807,021.08	1,807,021.08
119. Trunkline Non-maintenance	0.00		713,300.66	713,300.66
120. Administrative Expense	419,908.02	294,785.52		714,693.54
121. Equipment - Net	(16,601.10)	(15,421.17)	(12,362.65)	(44,384.92)
122. Capital Outlay - Net	0.00	0.00	(307,626.43)	(307,626.43)
123. Debt Principal Payment	0.00	0.00	31,767.42	31,767.42
124. Interest Expense	0.00	0.00	11,213.76	11,213.76
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	(139,840.02)	(98,171.52)	238,011.54	0.00
127. Total Other	263,466.90	181,192.83	2,481,325.38	2,925,985.11
<b>128. Total Expenditures</b>	<b>\$5,065,242.92</b>	<b>\$3,552,155.02</b>	<b>\$2,481,325.38</b>	<b>\$11,098,723.32</b>

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	\$5,274,335.22	\$4,059,980.11	\$4,065,715.97	\$13,400,031.30
130. Total Expenditures	5,065,242.92	3,552,155.02	2,481,325.38	11,098,723.32
131. Excess of Revenues Over (Under) Expenditures	209,092.30	507,825.09	1,584,390.59	2,301,307.98
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	209,092.30	507,825.09	1,584,390.59	2,301,307.98
136. Beginning Fund	1,509,996.18	1,103,262.30	8,151,413.80	10,764,672.28
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,509,996.18	1,103,262.30	8,151,413.80	10,764,672.28
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,719,088.48	\$1,611,087.39	\$9,735,804.39	\$13,065,980.26



Year Ended - 2022

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$511,740.61	
142. Depreciation	<u>565,245.83</u>	
143. Other	<u>414,266.53</u>	
<b>144. Total Direct</b>		<u>1,491,252.97</u>

145. Indirect Equipment Expense		<u>575,205.57</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>447,866.92</u>	
<b>148. Total Operating</b>		<u>\$447,866.92</u>

**149. TOTAL EQUIPMENT EXPENSE** \$2,514,325.46**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	<u>33,042.43</u>	<u>28,308.11</u>		<u>61,350.54</u>
152. Maintenance	<u>923,981.16</u>	<u>860,694.51</u>		<u>1,784,675.67</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	16,265.74	<u>16,265.74</u>
154. MDOT	<u>0.00</u>		<u>644,168.55</u>	<u>644,168.55</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>6,045.16</u>	<u>6,045.16</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>46,204.72</u>	<u>46,204.72</u>
157. Total Equipment Rental Credits	<u>957,023.59</u>	<u>889,002.62</u>	<u>712,684.17</u>	<u>2,558,710.38</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(44,384.92)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$957,023.59</u>	<u>\$889,002.62</u>	<u>\$712,684.17</u>	<u>\$2,558,710.38</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	<u>37.40 %</u>	<u>34.74 %</u>	<u>27.85 %</u>	<u>100.00 %</u>
161. Prorated Total Equipment Expense	<u>940,422.49</u>	<u>873,581.45</u>	<u>700,321.52</u>	<u>2,514,325.46</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(16,601.10)</u>	<u>(15,421.17)</u>	<u>(12,362.65)</u>	<u>(44,384.92)</u>

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	25,059.05	28,432.93
165. Primary Maintenance	338,321.04	383,871.69
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	19,321.11	21,922.45
168. Local Maintenance	367,685.13	417,189.29
169. Inventory	5,510.86	6,252.83
170. Equipment Expense - Direct	239,731.87	272,008.74
171. Equipment Expense - Indirect	105,259.72	119,431.62
172. Equipment Expense - Operating	0.00	0.00
173. Administration	294,994.04	334,711.26
174. State Trunkline Maintenance	425,459.48	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	309,139.68	0.00
<b>178. Total Payroll</b>	<b>\$2,130,481.98</b>	
179. Less Applicable Payroll	(734,599.16)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,395,882.82</b>	<b>Total Distributive \$1,583,820.81</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$236,459.49	\$25,011.00	\$1,040,494.93	\$1,023,505.58	\$19,324.20	\$1,753.41	\$2,346,548.61
182. Less: Benefits Recovered	(63,216.38)	(2,035.29)	(238,355.80)	(270,099.18)	(4,136.85)	(468.98)	(578,312.48)
183. Less: Refunds	(112.80)	(17,401.69)	(149,355.58)	(13,687.45)	(3,857.80)	0.00	(184,415.32)
184. Benefits to be Distributed	173,130.31	5,574.02	652,783.55	739,718.95	11,329.55	1,284.43	1,583,820.81
185. Applicable Labor Cost	1,395,882.85	1,395,882.82	1,395,882.85	1,395,882.82	1,395,882.82	1,395,882.82	
186. Factor	0.124029	0.003993	0.467649	0.529929	0.008116	0.000920	1.134636

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,725,812.00	40,586.54
189. Primary Maintenance	2,965,633.61	69,743.86
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,272,756.76	29,931.87
192. Local Maintenance	2,020,750.85	47,522.72
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$7,984,953.22</b>	<b>\$187,784.99</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	4,573.53	(22,033.89)	(20,664.42)	0.00	225,909.77	\$187,784.99
196. Applicable Operation Cost	7,984,953.22	7,984,953.22	7,984,953.22	7,984,953.22	7,984,953.22	
197. Factor	0.000573	(0.002759)	(0.002588)	0.000000	0.028292	\$0.023518

**Year Ended - 2022**

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

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	<b>Performed by County</b>		<b>Performed by Contractor</b>		<b>Totals</b>	
	<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.	103,005.54	74,363.45	1,661,720.15	1,219,887.38	1,764,725.69	1,294,250.83
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,240,448.91	1,834,662.84	796,601.42	242,048.52	3,037,050.33	2,076,711.36
<b>202. Total</b>	<u>\$2,343,454.45</u>	<u>\$1,909,026.29</u>	<u>\$2,458,321.57</u>	<u>\$1,461,935.90</u>	<u>\$4,801,776.02</u>	<u>\$3,370,962.19</u>

Year Ended - 2022

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$320,441.99	\$105,017.49
204. Fringe Benefits	457,195.38	113,651.12
205. Equipment Rental	644,168.55	6,045.16
206. Materials	203,083.98	432,706.18
207. Handling Charges	0.00	0.00
208. Overhead	182,131.18	55,880.71
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,807,021.08</b>	<b>\$713,300.66</b>
211. Beginning Balance	573,859.36	423,178.31
212. Sub-Total	2,380,880.44	1,136,478.97
213. Less Credits	(2,107,778.39)	(1,051,913.40)
<b>214. Ending Balance</b>	<b>\$273,102.05</b>	<b>\$84,565.57</b>

**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)	264,060.00
217. Equipment Road (976, 981)	83,782.05
218. Equipment Shop (977)	3,220.32
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>\$351,062.37</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	351,062.37	351,062.37
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	351,062.37	351,062.37
227. Less: Depreciation and Depletion 968	0.00	0.00	(658,688.80)	(658,688.80)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(307,626.43)</u>	<u>\$(307,626.43)</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	3,153,759.86	3,153,759.86
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>0.00</u>	<u>0.00</u>

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$7,242,789.60</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>714,693.54</u>
234. Total Capital Outlay (from Page 13)			<u>351,062.37</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>31,767.42</u>
236. Interest Expense (from Page 6 Expenditures)			<u>11,213.76</u>
236 a. Total Deductions			<u>1,108,737.09</u>
236 b. Adjusted MTF Returns			<u>6,134,052.51</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,764,725.69</u>	<u>\$1,294,250.83</u>	<u>3,058,976.52</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,037,050.33</u>	<u>2,076,711.36</u>	<u>5,113,761.69</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(750,011.30)</u>	<u>0.00</u>	<u>(750,011.30)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,051,764.72</u>	<u>3,370,962.19</u>	<u>7,422,726.91</u>
241. 90% of Adjusted MTF Returns			<u>5,520,647.26</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)

<b>Fiscal Year</b>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenditures (\$)</b>	<u>1,429,818.66</u>	<u>577,914.35</u>	<u>320,696.28</u>	<u>419,216.64</u>	<u>164,542.36</u>
<b>Fiscal Year</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Expenditures (\$)</b>	<u>244,727.03</u>	<u>128,764.58</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>242. TOTAL</b>					<u>\$3,285,679.90</u>

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

$$\underline{7,242,789.60} \times .10 = \underline{724,278.96}$$



Year Ended - 2022

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$121,418.41
712-724	Fringe Benefits - Shop Employees	119,199.65
721	Drug Testing	7,038.01
728	Office Supplies - Shop	5,401.27
731	Janitor Supplies - Shop	3,832.21
733	Welding Supplies	2,960.97
734	Safety Supplies - Shop	5,473.40
736	Tire Shop Supplies	0.00
737	Shop Supplies	51,919.32
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	1,049.12
805	Health Services	0.00
806	Laundry Services	5,409.60
807	Data Processing - Shop	3,982.05
810	Education Expense - Shop	436.32
850-859	Communications - Shop	2,736.77
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	26,658.14
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	44,284.13
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	49,716.93
931	Buildings Repairs and Maintenance	62,523.00
932	Yard and Storage Repairs and Maintenance	2,146.93
933	Shop Equipment Repairs and Maintenance	1,560.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	52,815.84
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	127.34
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,516.16
	<b>243. TOTAL</b>	<b>\$575,205.57</b>

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)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$273,054.41
709-714	Administrative Leave	24,611.00
724	Fringe Benefits	334,711.69
727	Postage	845.86
728	Office Supplies	1,888.39
730	Dues and Subscriptions	13,604.48
801	Contractual Services	16,867.08
803	Legal Services	8,319.52
804	Auditing and Accounting Services	11,082.50
807	Data Processing	4,986.99
810	Education	792.79
850-853	Communications	4,665.44
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	104.00
875	Insurance - Building and Contents	1,895.08
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	9,894.88
882	Insurance - General Liability	0.00
920-923	Utilities	5,338.24
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	357.88
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,673.31
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$714,693.54</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense</b>	<b>\$714,693.54</b>

**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>
Alba Road	Elmira Township	85,106.57	Resurfacing
	<b>246. Total</b>	<u>\$85,106.57</u>	

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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	1.90 mi.	x \$1,127,478.52	0.00 mi.	\$0.00
252. Resurfacing	10.47 mi.	100,417.27	10.90 mi.	1,294,250.83
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
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.50 ea.	523,970.96	0.00 ea.	0.00
260. Subtotals		1,751,866.75		1,294,250.83
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	12,858.94	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>12,858.94</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,764,725.69</b>		<b>\$1,294,250.83</b>

\*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 (\$)
Bagley	70.02	39.36	324,673.07	23.70	17.64	353,133.89	5,867	125,201.78
Charlton	87.24	0.00	272,014.31	43.90	0.00	124,456.50	1,350	28,809.00
Chester	66.75	0.00	208,126.50	22.90	0.00	64,921.50	1,300	27,742.00
Corwith	104.55	0.00	325,986.91	48.88	0.00	138,574.80	1,210	25,821.40
Dover	28.52	0.00	88,925.36	17.06	0.00	48,365.10	632	13,486.88
Elmira	43.62	0.00	136,007.16	14.54	0.00	41,220.90	1,714	36,576.76
Hayes	77.91	0.00	242,923.39	17.27	0.00	48,960.45	2,725	58,151.50
Livingston	46.24	12.02	176,654.37	25.31	4.16	139,187.45	2,652	56,593.68
Otsego Lake	74.58	26.41	303,900.27	20.59	6.72	167,303.85	2,857	60,968.38
<b>266. Totals</b>	<b>599.43</b>	<b>77.79</b>	<b>\$2,079,211.34</b>	<b>234.15</b>	<b>28.52</b>	<b>\$1,126,124.44</b>	<b>20,307</b>	<b>\$433,351.38</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Bagley	0.00	81,340.08	81,340.08	199,965.00
Charlton				
Chester				
Corwith				
Dover				
Elmira	0.00	0.00	0.00	211,542.60
Hayes	0.00	688,403.94	688,403.94	308,656.41
Livingston	0.00	1,968.66	1,968.66	0.00
Otsego Lake	0.00	522,538.15	522,538.15	195,000.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,294,250.83</b>	<b>\$1,294,250.83</b>	<b>\$915,164.01</b>

\*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

**Year Ended - 2022**

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

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:**

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
<hr/>			

Year Ended - 2022

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Deferred Millage	1,235,523.16

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to MDOT-Marlette	5,950.38

Line: 49 Specify - County

Account	Description	Amount (\$)
450	Permits	64,829.25

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
675-Rd C	Rd Comm	36,720.41

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
675-Loca	Local	111,276.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
675	Misc - Primary	201,735.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
646	Sign revenue	1,660.38

Line: 109 Other - Primary

Account	Description	Amount (\$)
A459	Culvert replacement	523,970.96

Line: 119 Trunkline Non-Maintenance - County

Account	Description	Amount (\$)
A518	Non Maint	713,300.66

Line: 126 Other - County

Account	Description	Amount (\$)
A515	Admin reallocate	238,011.54



Year Ended - 2022

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

**Line: 126 Other - Local**

Account	Description	Amount (\$)
A515	Audit difference	(98,171.52)

**Line: 126 Other - Primary**

Account	Description	Amount (\$)
A515	Admin audit diff	(139,840.02)

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
A510	Equipment	5,855.41
A510	Materials-Supplies	408,411.12

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
A510	Direct	5,855.41
A511	Indirect	17,265.10
A514	Distributive	20,412.84
A515	Administrative	2,671.37

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
A514	Distributive	309,139.68

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
A513	Other	1,753.41

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
A513	Other	(468.98)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
703-704	Msc labor	15,389.18
705	Engineering costs	1,981.34
734	Safety supplies	9,664.43
735	Signs/mailboxes	2,252.07
741	Misc road supplies	974.66
802	Engineer service	72,148.85
860	Education-training	53,266.24
861	Travel	1,178.30
956	Safety	39,878.94
969	Misc expense	261.99
990	Emergency Response	28,913.77

**Year Ended - 2022**

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

**Line: 243 707 Other**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
935	Shop small tools	4,516.16

**Line: 259 Other Primary System \*Unit**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
A459	Culverts	0.50

**Line: 259 Other Primary System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
A459	Culvert replacement	523,970.96