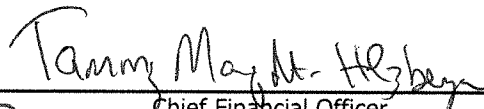


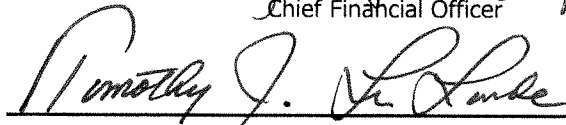
2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Clair County
Michigan
Year Ended 2022

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

4-18-23

Date

Year Ended - 2022

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

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

1. Cash	\$12,334,927.00
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,700,193.19
b. State Trunkline Maintenance	435,971.00
c. State Transportation Department - Other	10,877.00
d. Due on County Road Agreement	114,882.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	892,607.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,601,408.81
6. Equipment Materials and Parts	462,067.00
7. Prepaid Insurance	172,382.00
8. Deferred Expense - Federal Aid	1,444.00
9. Other	1,873,757.00

10. TOTAL ASSETS**\$21,600,516.00**

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$891,524.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	169,649.00
14. Advances	1,911,823.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,873,758.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	350,000.00
20. Local Road Fund	50,000.00
21. County Road Commission Fund	16,353,762.00
22. Total Fund Balances	16,753,762.00

23. TOTAL LIABILITIES AND FUND BALANCES

\$21,600,516.00

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$65,629.00
25. Land Improvements	\$1,036,075.00	
25 a.Less: Accumulated Depreciation	0.00	1,036,075.00
26. Depletable Assets	163,456.00	
26 a.Less: Accumulated Depreciation	(46,342.00)	117,114.00
27. Buildings	5,297,676.00	
27 a.Less: Accumulated Depreciation	(4,041,519.00)	1,256,157.00
28. Equipment - Road	20,114,526.00	
28 a.Less: Accumulated Depreciation	(14,973,829.00)	5,140,697.00
29. Equipment - Shop	738,564.00	
29 a.Less: Accumulated Depreciation	(614,323.00)	124,241.00
30. Equipment - Engineers	368,504.00	
30 a.Less: Accumulated Depreciation	(293,362.00)	75,142.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	195,455.00	
32 a.Less: Accumulated Depreciation	(181,635.00)	13,820.00
33. Infrastructure	307,241,771.00	
33 a.Less: Accumulated Depreciation	(116,454,605.00)	190,787,166.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$198,616,041.00
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	7,828,875.00
	37 d.Infrastructure	190,787,166.00
	38. Total Equities	\$198,616,041.00
<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		368,000.00
42. Installment/Lease Purchase Payable		0.00
43. Other		4,129,049.00
	44. Total Liabilities	\$4,497,049.00
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2022

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$1,294,880.00	\$1,294,880.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,294,880.00	1,294,880.00
Licenses and Permits				
49. Specify	0.00	0.00	132,140.00	132,140.00
Federal Sources				
50. Surface Tran. Program (STP)	917,741.00	0.00	0.00	917,741.00
51. C Funds - Federal	1,068,573.00	0.00	0.00	1,068,573.00
52. D Funds - Federal	615,744.00	0.00	0.00	615,744.00
53. Bridge	1,508.00	188,531.00	0.00	190,039.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	688,496.00	0.00	0.00	688,496.00
56. Total Federal Sources	3,292,062.00	188,531.00	0.00	3,480,593.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,091.98	2,908.02		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,247,583.00	531,754.00		1,779,337.00
60. Allocation	13,408,594.00	5,498,119.00		18,906,713.00
61. Total MTF	14,663,268.98	6,032,781.02		20,696,050.00
Other				
62. Local Bridge	51,620.00	3,125,042.00		3,176,662.00
63. Other	113,544.00	0.00	0.00	113,544.00
64. Total Other	165,164.00	3,125,042.00	0.00	3,290,206.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	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	\$14,828,432.98	\$9,157,823.02	\$0.00	\$23,986,256.00

Year Ended - 2022

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$11,075.00	\$16,816.00	\$27,891.00
74. Township Contr.	0.00	3,820,922.00	662,731.00	4,483,653.00
75. Other	0.00	688,333.00	646,582.00	1,334,915.00
76. Total Contributions	0.00	4,520,330.00	1,326,129.00	5,846,459.00
Charges for Service				
77. Trunkline Maintenance	0.00		3,802,932.00	3,802,932.00
78. Trunkline Non-maintenance	0.00		755,415.00	755,415.00
79. Salvage Sales	0.00	0.00	17,675.00	17,675.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	4,576,022.00	4,576,022.00
Interest and Rents				
82. Interest Earned	2,505.00	355.00	98,545.00	101,405.00
83. Property Rentals	0.00	0.00	109,516.00	109,516.00
84. Total Interest/Rents	2,505.00	355.00	208,061.00	210,921.00
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	34,945.00	34,945.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	256,349.00	256,349.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	39,711.00	39,711.00
91. Total Other	0.00	0.00	331,005.00	331,005.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	900,000.00	900,000.00
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	900,000.00	900,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$18,122,999.98	\$13,867,039.02	\$8,768,237.00	\$40,758,276.00

Year Ended - 2022

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Construction/Capacity Improvement</u>				
98. Roads	\$0.00	\$688,333.00		\$688,333.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	<u>0.00</u>	<u>688,333.00</u>		<u>688,333.00</u>
<u>Preservation - Structural Improvements</u>				
104. Roads	4,250,217.00	901,515.00		5,151,732.00
105. Structures	4,217,666.00	426,209.00		4,643,875.00
106. Safety Projects	1,137,751.00	0.00		1,137,751.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	3,501,485.00	1,160,738.00		4,662,223.00
110. Total Preservation - Struct. Imp.	<u>13,107,119.00</u>	<u>2,488,462.00</u>		<u>15,595,581.00</u>
<u>Maintenance</u>				
111. Roads	4,288,067.00	7,776,847.00		12,064,914.00
112. Structures	296,327.00	435,293.00		731,620.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,117,685.00	563,473.00		1,681,158.00
115. Traffic Control	630,751.00	450,990.00		1,081,741.00
116. Total Maintenance	<u>6,332,830.00</u>	<u>9,226,603.00</u>		<u>15,559,433.00</u>
117. Total Construction, Preservation And Maintenance	<u>19,439,949.00</u>	<u>12,403,398.00</u>		<u>31,843,347.00</u>
<u>Other</u>				
118. Trunkline Maintenance	0.00		3,802,932.00	3,802,932.00
119. Trunkline Non-maintenance	0.00		755,415.00	755,415.00
120. Administrative Expense	238,352.43	152,077.57		390,430.00
121. Equipment - Net	302,101.50	448,047.61	275,700.89	1,025,850.00
122. Capital Outlay - Net	0.00	0.00	(769,687.00)	(769,687.00)
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	1,116,843.00	1,116,843.00
127. Total Other	<u>540,453.93</u>	<u>600,125.18</u>	<u>5,181,203.89</u>	<u>6,321,783.00</u>
128. Total Expenditures	<u>\$19,980,402.93</u>	<u>\$13,003,523.18</u>	<u>\$5,181,203.89</u>	<u>\$38,165,130.00</u>

Year Ended - 2022

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$18,122,999.98	\$13,867,039.02	\$8,768,237.00	\$40,758,276.00
130. Total Expenditures	19,980,402.93	13,003,523.18	5,181,203.89	38,165,130.00
131. Excess of Revenues Over (Under) Expenditures	<u>(1,857,402.95)</u>	<u>863,515.84</u>	<u>3,587,033.11</u>	<u>2,593,146.00</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	863,515.84	(863,515.84)		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	<u>863,515.84</u>	<u>(863,515.84)</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(993,887.11)</u>	<u>0.00</u>	<u>3,587,033.11</u>	<u>2,593,146.00</u>
136. Beginning Fund	350,000.00	50,000.00	13,760,616.00	14,160,616.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	350,000.00	50,000.00	13,760,616.00	14,160,616.00
139. Interfund Transfer(County to Primary and/or Local)	993,887.11	0.00	(993,887.11)	0.00
140. Ending Fund Balance	<u>\$350,000.00</u>	<u>\$50,000.00</u>	<u>\$16,353,762.00</u>	<u>\$16,753,762.00</u>

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$123,733.00	
142. Depreciation	1,967,556.00	
143. Other	1,523,964.00	
144. Total Direct		3,615,253.00

145. Indirect Equipment Expense		834,659.00
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	856,781.00	
148. Total Operating		\$856,781.00

149. TOTAL EQUIPMENT EXPENSE \$5,306,693.00

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	37,660.00	375.00		38,035.00
151. Preservation - Structural Improvement	77,923.00	179,222.00		257,145.00
152. Maintenance	1,145,078.00	1,690,093.00		2,835,171.00
153. Inventory Operations	0.00	0.00	29,138.00	29,138.00
154. MDOT	0.00		1,051,161.00	1,051,161.00
155. Other Reimbursable Charges	0.00	0.00	35,526.00	35,526.00
156. All Other Charges	0.00	0.00	34,667.00	34,667.00
157. Total Equipment Rental Credits	1,260,661.00	1,869,690.00	1,150,492.00	4,280,843.00

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				1,025,850.00
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,260,661.00	\$1,869,690.00	\$1,150,492.00	\$4,280,843.00
	(A)	(B)	(C)	(D)
160. Percent of Total	29.45 %	43.68 %	26.88 %	100.00 %
161. Prorated Total Equipment Expense	1,562,762.50	2,317,737.61	1,426,192.89	5,306,693.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	302,101.50	448,047.61	275,700.89	1,025,850.00

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.	\$290,961.00	\$349,838.00
164. Primary Preservation - Struct. Imp.	185,910.00	223,530.00
165. Primary Maintenance	910,558.00	1,094,815.00
166. Local Construction/Cap. Imp.	27,949.00	33,604.00
167. Local Preservation - Struct. Imp.	230,548.00	277,201.00
168. Local Maintenance	1,037,866.00	1,246,118.00
169. Inventory	19,132.00	21,045.00
170. Equipment Expense - Direct	56,182.00	67,551.00
171. Equipment Expense - Indirect	125,183.00	150,514.00
172. Equipment Expense - Operating	0.00	523,810.00
173. Administration	435,653.00	877,714.00
174. State Trunkline Maintenance	768,084.00	
175. Sundry Account Rec.	348,680.00	
176. Capital Outlay	0.00	0.00
177. Other	1,236,782.00	405,327.00
178. Total Payroll	\$5,673,488.00	
179. Less Applicable Payroll	(2,372,678.00)	
180. Total Applicable Labor Cost	\$3,300,810.00	Total Distributive \$5,271,067.00

	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	\$832,937.00	\$106,484.00	\$2,842,394.00	\$1,566,882.00	\$12,653.00	\$0.00	\$5,361,350.00
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(83,755.00)	0.00	(6,528.00)	0.00	0.00	(90,283.00)
184. Benefits to be Distributed	832,937.00	22,729.00	2,842,394.00	1,560,354.00	12,653.00	0.00	5,271,067.00
185. Applicable Labor Cost	3,300,810.00	3,300,810.00	3,300,810.00	3,300,810.00	3,300,810.00	3,300,810.00	
186. Factor	0.252343	0.006886	0.861120	0.472719	0.003833	0.000000	1.59690

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.	\$8,959,950.00	\$118,127.00
188. Primary Preservation - Struct Imp.	4,545,564.00	118,534.00
189. Primary Maintenance	5,934,435.00	252,034.00
190. Local Construction/Cap. Imp.	808,246.00	3,113.00
191. Local Preservation - Struct. Imp.	2,995,613.00	118,870.00
192. Local Maintenance	8,599,540.00	276,552.00
193. Other	0.00	0.00
194. TOTAL	\$31,843,348.00	\$887,230.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	10,050.00	32,056.00	235,573.00	0.00	609,551.00	\$887,230.00
196. Applicable Operation Cost	31,843,348.00	31,843,348.00	31,843,348.00	31,843,348.00	31,843,348.00	
197. Factor	0.000316	0.001007	0.007398	0.000000	0.019142	\$0.02786

Year Ended - 2022

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$688,333.00	\$0.00	\$688,333.00
199. Preser - Struct. Imp.	1,795,683.00	800,909.00	11,311,436.00	1,687,553.00	13,107,119.00	2,488,462.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,197,123.00	5,157,771.00	2,135,707.00	4,068,832.00	6,332,830.00	9,226,603.00
202. Total	<u>\$5,992,806.00</u>	<u>\$5,958,680.00</u>	<u>\$13,447,143.00</u>	<u>\$6,444,718.00</u>	<u>\$19,439,949.00</u>	<u>\$12,403,398.00</u>

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	\$768,025.00	\$59.00
204. Fringe Benefits	877,648.00	650.00
205. Equipment Rental	1,051,161.00	0.00
206. Materials	800,837.00	696,111.00
207. Handling Charges	0.00	0.00
208. Overhead	305,261.00	59,180.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,802,932.00	\$756,000.00
211. Beginning Balance	444,970.00	0.00
212. Sub-Total	4,247,902.00	756,000.00
213. Less Credits	(3,811,931.00)	(745,123.00)
214. Ending Balance	\$435,971.00	\$10,877.00

Year Ended - 2022

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,332,199.00
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	8,402.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	37,996.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,378,597.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,378,597.00	1,378,597.00
225. Less: Equipment Retirements 689	0.00	0.00	(4,171.00)	(4,171.00)
226. Sub-total	0.00	0.00	1,374,426.00	1,374,426.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,144,113.00)	(2,144,113.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(769,687.00)</u>	<u>\$(769,687.00)</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	8,598,561.00	8,598,561.00
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	256,349.00	256,349.00

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			\$20,696,050.00
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			390,430.00
234. Total Capital Outlay (from Page 13)			1,378,597.00
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,769,027.00
236 b. Adjusted MTF Returns			18,927,023.00
237. Preser - Struct Imp (from Page 6 Expenditures)	\$13,107,119.00	\$2,488,462.00	15,595,581.00
238. Routine Maintenance (from Page 6 Expenditures)	6,332,830.00	9,226,603.00	15,559,433.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	19,439,949.00	11,715,065.00	31,155,014.00
241. 90% of Adjusted MTF Returns			17,034,320.70

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>68,972.00</u>	<u>220,276.00</u>	<u>201,174.00</u>	<u>132,080.00</u>	<u>395,373.55</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>298,714.00</u>	<u>670,286.00</u>	<u>317,696.00</u>	<u>366,263.00</u>	<u>365,911.00</u>
				242. TOTAL	<u>\$3,036,745.55</u>

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

$$0,696,050.00 \times .10 = 2,069,605.00$$

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	\$246,540.00
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	4,570.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,234.00
733	Welding Supplies	1,453.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	22,562.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	43,487.00
805	Health Services	0.00
806	Laundry Services	27,007.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	14,237.00
861	Travel and Mileage - Shop Employees	3,220.00
862	Freight Costs	139.00
875	Insurance - Shop Buildings	23,980.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	83,274.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	156,264.00
931	Buildings Repairs and Maintenance	26,114.00
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	4,319.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	20,229.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	139,376.00
968	Depreciation - Shop Equipment	11,654.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$834,659.00

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	\$1,001,903.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	8,005.00
727	Postage	4,021.00
728	Office Supplies	7,937.00
730	Dues and Subscriptions	0.00
801	Contractual Services	2,484.00
803	Legal Services	552.00
804	Auditing and Accounting Services	19,579.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	17,531.00
861	Travel and Mileage	1,337.00
862	Freight	322.00
873	Public Relations	0.00
874	Advertising	11,706.00
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	21,942.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	1,730.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	10,879.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,066.00
	Other:	0.00
	244. TOTAL	\$1,110,994.00
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(364,441.00)
691	Purchase Discounts	(6,627.00)
	Other:	(349,496.00)
	Total Credits to Administrative Expense	\$(720,564.00)
	245. Net Administrative Expense	\$390,430.00

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

ROADS	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
247. New Construction, New Location	0.00 mi.	x	\$0.00	0.36 mi.		\$688,333.00
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>\$688,333.00</u>		

PRESERVATION - STRUCTURAL IMPROVEMENTS

ROADS	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
251. Reconstruction	0.00 mi.	x	\$2,121,749.00	1.00 mi.		\$9,392.00
252. Resurfacing	22.80 mi.		2,128,468.00	7.00 mi.		892,123.00
253. Gravel Surfacing	0.00 mi.		0.00	0.00 mi.		0.00
254. Paving Gravel Roads	0.00 mi.		0.00	0.00 mi.		0.00
SAFETY PROJECTS						
255. Intersection Improvements	0.00 ea.		1,137,751.00	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	26.00 ea.		3,501,485.00	32.00 ea.		1,160,738.00
260. Subtotals			<u>8,889,453.00</u>	<u>2,062,253.00</u>		
BRIDGES						
261. Replacement	4.00 ea.		4,217,666.00	3.00 ea.		426,209.00
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			<u>4,217,666.00</u>	<u>426,209.00</u>		
265. TOTAL PRESERVATION - STRUCT IMP			<u>\$13,107,119.00</u>	<u>\$2,488,462.00</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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Berlin	54.13	0.00	168,777.34	21.98	0.00	62,313.30	3,094	66,025.9
Brockway	46.16	0.00	143,926.88	17.31	0.00	49,073.85	1,888	40,289.9
Burtchville	30.37	11.08	124,631.82	10.15	1.59	54,549.15	4,054	86,512.3
Casco	47.18	0.40	148,188.04	30.09	3.74	145,930.55	3,934	83,951.5
China	53.62	0.00	167,187.16	22.19	1.98	95,004.45	3,520	75,116.8
Clay	41.37	24.96	196,433.57	21.85	4.79	139,590.65	8,670	185,017.8
Clyde	42.85	9.56	159,437.42	27.97	4.58	153,536.75	5,443	116,153.6
Columbus	51.65	0.00	161,044.70	29.48	0.50	91,680.80	4,075	86,960.5
Cottrellville	34.03	1.68	110,644.90	17.68	2.59	92,106.70	3,391	72,363.9
East China	17.03	15.66	95,412.86	4.06	2.53	52,521.40	3,799	81,070.6
Emmett	44.47	0.00	138,657.46	25.45	0.00	72,150.75	2,236	47,716.2
Fort Gratiot	40.43	33.32	216,091.38	10.65	10.65	202,829.24	11,183	238,645.2
Grant	43.62	0.00	136,007.16	19.14	0.00	54,261.90	1,785	38,091.9
Greenwood	47.32	0.00	147,543.76	25.19	0.00	71,413.65	1,487	31,732.5
Ira	27.74	12.84	121,187.00	6.64	1.95	50,433.90	5,025	107,233.5
Kenockee	49.76	0.00	155,151.67	20.44	0.00	57,947.40	2,391	51,023.9
Kimball	66.75	26.76	280,432.02	31.12	13.43	305,925.51	9,649	205,909.6
Lynn	47.07	0.00	146,764.26	26.14	0.00	74,106.90	1,099	23,452.6
Mussey	48.01	0.00	149,695.17	24.51	0.00	69,485.85	2,139	45,646.2
Port Huron	48.88	48.41	283,211.66	17.74	17.74	337,858.30	10,848	231,496.3
Riley	57.63	0.00	179,690.34	20.95	0.00	59,393.25	3,163	67,498.4
St. Clair	59.45	11.94	217,626.98	34.47	10.81	272,952.56	7,113	151,791.4
Wales	57.59	0.00	179,565.62	29.93	0.00	84,851.55	3,155	67,327.7
266. Totals	1,057.11	196.61	\$3,827,309.17	495.13	76.88	\$2,649,918.36	103,141	\$2,201,028.9

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* (\$)
Berlin	0.00	38,994.00	38,994.00	202,854.00
Brockway	0.00	55,054.00	55,054.00	143,520.00
Burtchville	0.00	9,205.00	9,205.00	45,543.00
Casco	0.00	169,820.00	169,820.00	273,633.00
China	0.00	158,130.00	158,130.00	380,151.00
Clay	265,000.00	187,943.00	452,943.00	273,352.00
Clyde	0.00	82,044.00	82,044.00	206,506.00
Columbus	0.00	72,113.00	72,113.00	367,332.00
Cottrellville	0.00	51,942.00	51,942.00	83,250.00
East China	0.00	162,300.00	162,300.00	97,288.00
Emmett	0.00	33,147.00	33,147.00	87,083.00
Fort Gratiot	218,333.00	68,901.00	287,234.00	142,462.00
Grant	0.00	0.00	0.00	168,680.00
Greenwood	0.00	167,065.00	167,065.00	195,991.00
Ira	0.00	166,580.00	166,580.00	122,805.00
Kenockee	0.00	7,291.00	7,291.00	116,658.00
Kimball	0.00	16,142.00	16,142.00	147,536.00
Lynn	0.00	80,983.00	80,983.00	100,244.00
Mussey	0.00	39,747.00	39,747.00	190,222.00
Port Huron	205,000.00	129,678.00	334,678.00	235,035.00
Riley	0.00	455,776.00	455,776.00	357,699.00
St. Clair	0.00	277,773.00	277,773.00	349,897.00
Wales	0.00	57,834.00	57,834.00	195,912.00
267. Totals	\$688,333.00	\$2,488,462.00	\$3,176,795.00	\$4,483,653.00

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

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

Year Ended - 2022

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610609	289,473.00	08/04/2022	Asphalt

Work Type: Cape or slurry or fog seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610616	75,582.00	11/03/2022	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610630	423,522.00	10/04/2022	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610564	2,121,044.00	12/20/2022	Asphalt

Work Type: Resurf, Mill & Pulver

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610608	146,233.00	10/06/2022	Asphalt

Work Type: Ultra-thin overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610626	136,089.00	10/19/2022	Asphalt
610588	82,044.00	06/28/2022	Asphalt
610587	135,907.00	08/26/2022	Asphalt

Year Ended - 2022

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

610604

153,537.00

08/26/2022

Asphalt
