

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Chippewa County

Michigan

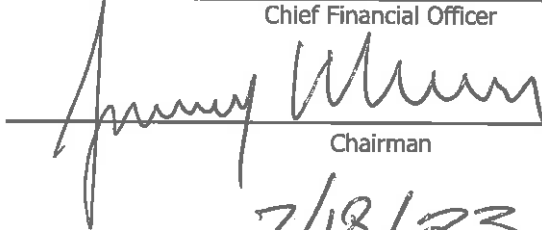
Year Ended 2022

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

7/18/23

Date

Year Ended - 2022

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$670,331.36
2. Investments	350,240.20
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,538,882.65
b. State Trunkline Maintenance	499,917.21
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	52,129.44
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	205,184.23

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	702,328.00
5. Road Materials	433,289.67
6. Equipment Materials and Parts	87,741.39
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	920,961.50
9. Other	

10. TOTAL ASSETS

\$5,461,005.65

Year Ended - 2022

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$450,997.34
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	255,563.81
14. Advances	949,262.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	920,878.00
18. Other	512,597.29

Fund Balances

19. Primary Road Fund	1,120,775.25
20. Local Road Fund	477,669.22
21. County Road Commission Fund	773,262.74
22. Total Fund Balances	2,371,707.21

23. TOTAL LIABILITIES AND FUND BALANCES

\$5,461,005.65

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$370,158.15
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	1,309,637.78	
26 a.Less: Accumulated Depreciation	(461,195.33)	848,442.45
27. Buildings	6,302,189.30	
27 a.Less: Accumulated Depreciation	(3,335,918.49)	2,966,270.81
28. Equipment - Road	17,377,756.28	
28 a.Less: Accumulated Depreciation	(15,611,431.53)	1,766,324.75
29. Equipment - Shop	330,458.21	
29 a.Less: Accumulated Depreciation	(270,208.52)	60,249.69
30. Equipment - Engineers	167,422.35	
30 a.Less: Accumulated Depreciation	(81,632.98)	85,789.37
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	78,077.14	
32 a.Less: Accumulated Depreciation	(78,077.14)	0.00
33. Infrastructure	133,705,810.71	
33 a.Less: Accumulated Depreciation	(33,171,133.62)	100,534,677.09
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$106,631,912.31
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,097,235.22
	37 d.Infrastructure	100,534,677.09
	38. Total Equities	\$106,631,912.31
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		112,592.74
41. Vested Vacation and Sick Leave Payable		299,775.83
42. Installment/Lease Purchase Payable		221,228.14
43. Other		0.00
	44. Total Liabilities	\$633,596.71
 <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	\$700,000.00	\$203,553.54	\$0.00	\$903,553.54
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	700,000.00	203,553.54	0.00	903,553.54
Licenses and Permits				
49. Specify	23,497.50	0.00	0.00	23,497.50
Federal Sources				
50. Surface Tran. Program (STP)	1,220,907.14	0.00	0.00	1,220,907.14
51. C Funds - Federal	375,248.55	0.00	0.00	375,248.55
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	319,648.00	0.00	0.00	319,648.00
56. Total Federal Sources	1,915,803.69	0.00	0.00	1,915,803.69
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,619.77	4,380.23		10,000.00
58. Snow Removal	637,787.31	0.00		637,787.31
59. Urban Road	474,821.68	88,549.00		563,370.68
60. Allocation	4,335,925.83	3,379,554.64		7,715,480.47
61. Total MTF	5,454,154.59	3,472,483.87		8,926,638.46
Other				
62. Local Bridge	1,226,842.14	0.00		1,226,842.14
63. Other	0.00	0.00	0.00	0.00
64. Total Other	1,226,842.14	0.00	0.00	1,226,842.14
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)	182,455.03	0.00		182,455.03
68. Forest Road (E)	0.00	230,355.54		230,355.54
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	182,455.03	230,355.54		412,810.57
72. Total State Sources	\$6,863,451.76	\$3,702,839.41	\$0.00	\$10,566,291.17

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.	699,133.00	504,493.76	0.00	1,203,626.76
75. Other	799,344.45	10,148.55	0.00	809,493.00
76. Total Contributions	1,498,477.45	514,642.31	0.00	2,013,119.76
Charges for Service				
77. Trunkline Maintenance	0.00		3,162,432.53	3,162,432.53
78. Trunkline Non-maintenance	0.00		487,755.37	487,755.37
79. Salvage Sales	0.00	0.00	21,962.95	21,962.95
80. Other	0.00	0.00	225,400.00	225,400.00
81. Total Charges	0.00	0.00	3,897,550.85	3,897,550.85
Interest and Rents				
82. Interest Earned	941.17	851.53	448.18	2,240.88
83. Property Rentals	0.00	0.00	3,900.00	3,900.00
84. Total Interest/Rents	941.17	851.53	4,348.18	6,140.88
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	17,900.00	17,900.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	851.53	851.53
91. Total Other	0.00	0.00	18,751.53	18,751.53
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	\$11,002,171.57	\$4,421,886.79	\$3,920,650.56	\$19,344,708.92

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	\$1,507.71		\$1,507.71
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	1,507.71		1,507.71
Preservation - Structural Improvements				
104. Roads	3,927,577.28	1,054,260.30		4,981,837.58
105. Structures	2,238,146.78	0.00		2,238,146.78
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.	6,165,724.06	1,054,260.30		7,219,984.36
Maintenance				
111. Roads	1,550,991.44	2,173,975.25		3,724,966.69
112. Structures	118,721.04	12,624.92		131,345.96
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,634,953.27	1,365,320.52		4,000,273.79
115. Traffic Control	98,449.34	60,032.11		158,481.45
116. Total Maintenance	4,403,115.09	3,611,952.80		8,015,067.89
117. Total Construction, Preservation And Maintenance	10,568,839.15	4,667,720.81		15,236,559.96
Other				
118. Trunkline Maintenance	0.00		3,266,250.51	3,266,250.51
119. Trunkline Non-maintenance	0.00		487,755.37	487,755.37
120. Administrative Expense	239,878.40	105,942.14		345,820.54
121. Equipment - Net	96,641.27	96,721.57	75,867.98	269,230.82
122. Capital Outlay - Net	0.00	0.00	(642,647.89)	(642,647.89)
123. Debt Principal Payment	0.00	0.00	446,942.26	446,942.26
124. Interest Expense	0.00	0.00	16,269.15	16,269.15
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	336,519.67	202,663.71	3,650,437.38	4,189,620.76
128. Total Expenditures	\$10,905,358.82	\$4,870,384.52	\$3,650,437.38	\$19,426,180.72

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	\$11,002,171.57	\$4,421,886.79	\$3,920,650.56	\$19,344,708.92
130. Total Expenditures	10,905,358.82	4,870,384.52	3,650,437.38	19,426,180.72
131. Excess of Revenues Over (Under) Expenditures	96,812.75	(448,497.73)	270,213.18	(81,471.80)
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	96,812.75	(448,497.73)	270,213.18	(81,471.80)
136. Beginning Fund	1,023,962.50	926,166.95	503,049.56	2,453,179.01
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,023,962.50	926,166.95	503,049.56	2,453,179.01
139. Interfund Transfer (County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,120,775.25	\$477,669.22	\$773,262.74	\$2,371,707.21

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,603,649.36	
142. Depreciation	999,779.31	
143. Other	769,378.68	
144. Total Direct		3,372,807.35

145. Indirect Equipment Expense

979,460.78

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	994,504.56

148. Total Operating **\$994,504.56**

149. TOTAL EQUIPMENT EXPENSE

\$5,346,772.69

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	563.04		563.04
151. Preservation - Structural Improvement	18,634.38	179,564.65		198,199.03
152. Maintenance	1,803,965.68	1,643,986.66		3,447,952.34
153. Inventory Operations	0.00	0.00	58,603.74	58,603.74
154. MDOT	0.00		1,112,695.77	1,112,695.77
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	259,527.95	259,527.95
157. Total Equipment Rental Credits	1,822,600.06	1,824,114.35	1,430,827.46	5,077,541.87
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				269,230.82

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,822,600.06	\$1,824,114.35	\$1,430,827.46	\$5,077,541.87
	(A)	(B)	(C)	(D)
160. Percent of Total	35.90 %	35.93 %	28.18 %	100.00 %
161. Prorated Total Equipment Expense	1,919,241.33	1,920,835.92	1,506,695.44	5,346,772.69
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	96,641.27	96,721.57	75,867.98	269,230.82

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.	23,579.70	34,385.00
165. Primary Maintenance	794,583.17	1,158,699.84
166. Local Construction/Cap. Imp.	358.40	522.64
167. Local Preservation - Struct. Imp.	115,659.72	168,660.32
168. Local Maintenance	628,090.68	915,910.72
169. Inventory	26,158.88	38,146.08
170. Equipment Expense - Direct	652,355.12	951,294.24
171. Equipment Expense - Indirect	180,169.73	262,731.79
172. Equipment Expense - Operating	0.00	0.00
173. Administration	242,651.11	353,845.01
174. State Trunkline Maintenance	674,811.97	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	4,003.46	5,838.03
177. Other	1,218,539.24	0.00
178. Total Payroll	\$4,560,961.18	
179. Less Applicable Payroll	(1,893,351.21)	
180. Total Applicable Labor Cost	\$2,667,609.97	Total Distributive \$3,890,033.67

	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	\$600,302.39	\$121,535.00	\$1,510,298.44	\$2,735,062.03	\$6,902.38	\$34,043.39	\$5,008,143.63
182. Less: Benefits Recovered	(108,727.72)	(17,297.37)	(311,411.23)	(585,097.84)	(1,431.34)	(7,548.20)	(1,031,513.70)
183. Less: Refunds	0.00	(27,558.75)	0.00	(59,037.51)	0.00	0.00	(86,596.26)
184. Benefits to be Distributed	491,574.67	76,678.88	1,198,887.21	2,090,926.68	5,471.04	26,495.19	3,890,033.67
185. Applicable Labor Cost	2,667,609.97	2,667,609.97	2,667,609.97	2,667,609.97	2,667,609.97	2,667,609.97	
186. Factor	0.184275	0.028744	0.449424	0.783820	0.002051	0.009932	1.458246

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.	5,905,526.64	260,197.42
189. Primary Maintenance	4,217,300.82	185,814.27
190. Local Construction/Cap. Imp.	1,444.08	63.63
191. Local Preservation - Struct. Imp.	1,009,769.84	44,490.46
192. Local Maintenance	3,459,526.08	152,426.72
193. Other	0.00	0.00
194. TOTAL	\$14,593,567.46	\$642,992.50

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	344.77	34,870.83	38,833.28	0.00	568,943.62	\$642,992.50
196. Applicable Operation Cost	14,593,567.46	14,593,567.46	14,593,567.46	14,593,567.46	14,593,567.46	
197. Factor	0.000024	0.002389	0.002661	0.000000	0.038986	\$0.044060

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	\$1,507.71	\$0.00	\$0.00	\$0.00	\$1,507.71
199. Preser - Struct. Imp.	340,575.78	553,086.44	5,825,148.28	501,173.86	6,165,724.06	1,054,260.30
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,143,988.30	3,533,546.22	259,126.79	78,406.58	4,403,115.09	3,611,952.80
202. Total	\$4,484,564.08	\$4,088,140.37	\$6,084,275.07	\$579,580.44	\$10,568,839.15	\$4,667,720.81

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	\$674,811.97	\$5,273.60
204. Fringe Benefits	964,048.17	7,566.03
205. Equipment Rental	1,099,949.57	12,746.20
206. Materials	16,498.98	0.00
207. Handling Charges	0.00	0.00
208. Overhead	330,317.48	38,211.25
209. Other	180,624.34	423,958.29
210. Total Charges for Current Year	\$3,266,250.51	\$487,755.37
211. Beginning Balance	649,757.83	0.00
212. Sub-Total	3,916,008.34	487,755.37
213. Less Credits	(3,416,091.13)	(487,755.37)
214. Ending Balance	\$499,917.21	\$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)	371,332.22
217. Equipment Road (976, 981)	46,337.86
218. Equipment Shop (977)	6,809.95
219. Equipment Engineers (978)	67,212.51
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>\$491,692.54</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	491,692.54	491,692.54
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	491,692.54	491,692.54
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,134,340.43)	(1,134,340.43)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(642,647.89)</u>	<u>\$(642,647.89)</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	6,798,331.44	6,798,331.44
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	17,900.00	17,900.00

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			\$8,926,638.46
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			345,820.54
234. Total Capital Outlay (from Page 13)			491,692.54
235. Debt Principal Payment (from Page 6 Expenditures)			446,942.26
236. Interest Expense (from Page 6 Expenditures)			16,269.15
236 a. Total Deductions			1,300,724.49
236 b. Adjusted MTF Returns			7,625,913.97
237. Preser - Struct Imp (from Page 6 Expenditures)	\$6,165,724.06	\$1,054,260.30	7,219,984.36
238. Routine Maintenance (from Page 6 Expenditures)	4,403,115.09	3,611,952.80	8,015,067.89
239. Less Federal Aid for Preser - Struct Imp	(1,915,803.69)	0.00	(1,915,803.69)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	8,653,035.46	4,666,213.10	13,319,248.56
241. 90% of Adjusted MTF Returns			6,863,322.57

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	2013	2014	2015	2016	2017
Expenditures (\$)	246,025.00	245,040.00	109,698.00	1,198,412.50	96,127.00
Fiscal Year	2018	2019	2020	2021	2022
Expenditures (\$)	109,961.64	430,101.00	265,678.99	93,218.20	67,891.00
				242. TOTAL	\$2,862,153.33

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

$$8,926,638.46 \times .10 = 892,663.85$$

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	\$45,371.23
712-724	Fringe Benefits - Shop Employees	66,162.41
721	Drug Testing	8,297.37
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	10,484.17
733	Welding Supplies	8,548.73
734	Safety Supplies - Shop	19,818.55
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	11,640.02
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,998.15
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	21,472.77
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	16,641.28
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	89,774.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	101,213.60
931	Buildings Repairs and Maintenance	363,311.71
932	Yard and Storage Repairs and Maintenance	17,032.52
933	Shop Equipment Repairs and Maintenance	16,378.10
934	Office Equipment Repairs and Maintenance	476.13
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	79,481.05
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	81,518.94
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	7,144.12
968	Depreciation - Stockroom Expense	0.00
707	Other:	11,695.93
	243. TOTAL	\$979,460.78

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	\$242,452.19
709-714	Administrative Leave	0.00
724	Fringe Benefits	353,554.94
727	Postage	1,977.50
728	Office Supplies	3,733.20
730	Dues and Subscriptions	6,103.30
801	Contractual Services	12,918.89
803	Legal Services	5,957.06
804	Auditing and Accounting Services	11,095.92
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	19,055.22
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	273.50
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	25,206.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	1,166.29
934	Office Equipment Repair/Maintenance	5,423.00
942	Building Rental	0.00
955-956	Miscellaneous	65.42
966-967	Overhead	0.00
968	Depreciation - Buildings	8,698.44
968	Depreciation - Engineering Equipment	339.57
968	Depreciation - Office Equipment and Furniture	1,154.76
	Other:	15,177.91
	244. TOTAL	\$714,353.11

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(368,528.73)
691	Purchase Discounts	0.00
	Other:	(3.84)
	Total Credits to Administrative Expense	\$(368,532.57)
	245. Net Administrative Expense	\$345,820.54

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>
North Hulbert Road	T46N; R7W; Secs 26, 27 & 35	375,980.02	Resurfacing
	246. Total	\$375,980.02	

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.	\$1,507.71
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		\$1,507.71

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	14.47 mi.	3,927,577.28	2.06 mi.	539,075.51
253. Gravel Surfacing	0.00 mi.	0.00	3.26 mi.	482,030.65
254. Paving Gravel Roads	0.00 mi.	0.00	0.10 mi.	33,154.14
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		3,927,577.28		1,054,260.30
BRIDGES				
261. Replacement	1.00 ea.	1,735,614.29	0.00 ea.	0.00
262. Recondition or Repair	2.00 ea.	502,532.49	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		2,238,146.78		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$6,165,724.06		\$1,054,260.30

*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			Population Outside Municipalities	Funds Received
	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received		
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		Funds Received (\$)
Bay Mills	63.16	0.00	196,932.88	22.62	0.00	64,127.70	1,567	33,439.78
Bruce	78.93	0.00	246,103.74	37.81	0.00	107,191.35	2,000	42,680.00
Chippewa	29.76	0.00	92,791.68	10.43	0.00	29,569.05	187	3,990.58
Dafter	45.45	0.00	141,713.10	23.53	0.00	66,707.55	1,327	28,318.18
Detour	26.71	0.00	83,281.78	8.50	0.00	24,097.50	408	8,706.72
Drummond Island	88.95	0.00	277,346.09	11.75	0.00	33,311.25	973	20,763.82
Hulbert	8.80	0.00	27,438.40	8.83	0.00	25,033.05	171	3,649.14
Kinross	77.99	18.59	293,402.99	32.21	11.10	271,246.35	6,139	131,006.26
Pickford	69.27	0.00	215,983.85	27.21	0.00	77,140.35	2,791	59,559.94
Raber	59.85	0.00	186,612.30	9.80	0.00	27,783.00	632	13,486.88
Rudyard	72.96	0.00	227,489.28	39.50	0.00	111,982.50	1,289	27,507.26
Soo	42.55	15.27	173,930.44	33.47	16.45	361,541.97	2,966	63,294.44
Sugar Island	29.08	0.00	90,671.44	38.84	0.00	110,111.40	653	13,935.02
Superior	71.01	0.00	221,409.19	16.29	0.00	46,182.15	1,276	27,229.84
Trout Lake	77.79	0.00	242,549.22	19.83	0.00	56,218.05	332	7,084.88
Whitefish	82.76	0.00	258,045.69	17.36	0.00	49,215.60	474	10,115.16
266. Totals	925.02	33.86	\$2,975,702.07	357.98	27.55	\$1,461,458.82	23,185	\$494,767.90

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* (\$)
Bay Mills	0.00	18,552.26	18,552.26	0.00
Bruce	1,507.71	958,365.35	959,873.06	381,762.03
Chippewa				
Dafer	0.00	2,570,950.81	2,570,950.81	137,432.24
Detour				
Drummond Island				
Hulbert	0.00	375,980.02	375,980.02	0.00
Kinross	0.00	626,493.96	626,493.96	17,288.65
Pickford	0.00	526,700.69	526,700.69	0.00
Raber	0.00	7,830.45	7,830.45	0.00
Rudyard	0.00	0.00	0.00	14,998.00
Soo	0.00	968,738.64	968,738.64	86,898.85
Sugar Island	0.00	866,396.79	866,396.79	523,818.50
Superior	0.00	1,176.39	1,176.39	19,909.09
Trout Lake	0.00	55,010.67	55,010.67	21,500.00
Whitefish	0.00	243,788.33	243,788.33	19.40
267. Totals	\$1,507.71	\$7,219,984.36	\$7,221,492.07	\$1,203,626.76

*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.

CHIPPEWA COUNTY ROAD COMMISSION

YEAR ENDED: DECEMBER 31, 2022

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL MAINTENANCE EXPENDITURES	TOWNSHIP CONTRIBUTIONS	MTF ALLOCATION	TOTAL TOWNSHIP REVENUE
BAYMILLS		\$ 18,552.26	\$ 221,308.28	\$ 158,088.53	\$ 397,949.07	\$ -	\$ 294,500.36	\$ 294,500.36
BRUCE	\$ 1,507.71	958,365.35	475,213.94	354,676.85	1,789,763.85	381,762.03	\$ 395,975.09	\$ 777,737.12
CHIPPEWA		-	82,279.65	49,696.78	131,976.43		\$ 126,351.31	\$ 126,351.31
DAFTER		2,570,950.81	249,454.71	337,146.60	3,157,552.12	137,432.24	\$ 236,738.83	\$ 374,171.07
DETOUR			58,090.51	90,724.33	148,814.84		\$ 116,086.00	\$ 116,086.00
DRUMMOND ISL.			409,366.77	197,224.26	606,591.03		\$ 331,421.16	\$ 331,421.16
HULBERT		375,980.02	154,612.26	62,689.24	593,281.52	-	\$ 56,120.59	\$ 56,120.59
KINROSS		626,493.96	402,846.64	241,483.70	1,270,824.30	17,288.65	\$ 695,655.60	\$ 712,944.25
PICKFORD		526,700.69	225,733.18	308,554.98	1,060,988.85	-	\$ 352,684.14	\$ 352,684.14
RABER		7,830.45	124,882.41	193,267.14	325,980.00		\$ 227,882.18	\$ 227,882.18
RUDYARD			652,466.30	456,028.57	1,108,494.87	14,998.00	\$ 366,979.04	\$ 381,977.04
SOO		968,738.64	612,198.59	151,875.07	1,732,812.30	86,898.85	\$ 598,766.85	\$ 685,665.70
SUGAR ISL.		866,396.79	172,578.14	227,525.16	1,266,500.09	523,818.50	\$ 214,717.86	\$ 738,536.36
SUPERIOR		1,176.39	226,402.28	296,475.23	524,053.90	19,909.09	\$ 294,821.18	\$ 314,730.27
TROUT LAKE		55,010.67	191,322.77	127,507.38	373,840.82	21,500.00	\$ 305,852.15	\$ 327,352.15
WHITEFISH		243,788.33	144,358.66	358,988.98	747,135.97	19.40	\$ 317,376.45	\$ 317,395.85
TOTALS	\$ 1,507.71	\$ 7,219,984.36	\$ 4,403,115.09	\$ 3,611,952.80	\$ 15,236,559.96	\$ 1,203,626.76	\$ 4,931,928.79	\$ 6,135,555.55

Year Ended - 2022

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
N Hulbert Road	375,980.02	07/01/2022	Asphalt
6 Mile (Forrest Side Rd to M-129)	1,645,523.67	10/22/2022	Asphalt
Wegwas Road (M-123 to Boat Ramp)	55,010.67	10/01/2022	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Industrial Park Drive	626,493.96	07/01/2022	Asphalt
Lower Haylake (8 Mile to 9 Mile Rd)	254,173.31	08/01/2022	Asphalt
9 Mile (Riverside to Lower Haylake)	255,141.56	08/01/2022	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
20 Mile Culvert Crossing Surface	33,154.14	10/01/2022	Asphalt
Village Rd (East half)	212,992.79	11/01/2022	Gravel
Tahqua Trail West Half	243,788.33	11/01/2022	Gravel

Work Type: Paving Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Westshore (950 ft N of Oak Pt Ln to Brassier Rd)	653,404.00	08/15/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.10	Retiree Health	2,825.69
040.60	Permit Fees	2,500.79
081.06	Due from Bay Mills Tribe	190,020.45
081.10	Due from East Upper Penn Trans Auth	9,837.30

Line: 7 Prepaid Insurance

Account	Description	Amount (\$)
123	PPD Health Ins	87,511.29
123.02	PPD Loan Payments	230.10

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Property Taxes	920,878.00
078	Due from State - Other	83.50

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339.02	Taxes	920,878.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.01	Due To State	512,597.29

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	0.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
451	Permit Fees	23,497.50

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.06	Discretionary	319,648.00

Line: 70 EDF-Other - Local

Account	Description	Amount (\$)
560.02	MI Wish Grant	0.00
565.01	Rail Crossing	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
584	Other Gov't Contributions	10,148.55

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
584.50	Bay Mills Tribal Revenue	799,344.45

Line: 80 SC-Other - County

Account	Description	Amount (\$)
628.01	Salt Shed Cost Reimbursement	225,400.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675	Other Contributions	851.53

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equip Rental	53,472.94
510	Inventory usage	254,225.52
510	Vendor Payments	461,680.22

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
501,580	Miscellaneous	0.00
510	Equip Maint	53,472.94
511	Indirect Equip	39,024.12
514	Other Distributive	160,080.09
515	Admin	100.00
900	Capital Outlay	6,850.80

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Exp	947,772.84
514	Other Distributive Exp	265,492.80
518	State Non-Maint	5,273.60

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	14,382.00
722	CDL	2,493.00
734.01	Safety Shoes/ Glasses	10,312.00
734.02	Other Safety Supplies	1,711.39
801.02	Professional Services	5,145.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(7,107.02)
725	Fringe Benefit Recoveries	(112.68)
734.01	Safety Shoes/ Glasses	(328.50)

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
734.03	COVID Supplies	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.01	Meetings	33,898.92
705.0	Other Engineering	143,543.52
705.01	SESC Costs	727.10
705.02	Bridge Inspections	20,430.21
705.03	Mitigation Costs	500.04
705.04	Culvert Inv / Inspection	51.40
705.05	Shipwreck Eng/Inspect	40.56
707	Physical Inv - Rd Mats	6,271.96
729	Survey/Engineering Supply	3,602.20
732	Traffic Ctrl Supplies	10,343.17
734	Safety Meet/Supplies	61,443.02
761	Scm Sand/Gravel	150,353.60
769	Guardrail Supplies	105.00
771	Erosion Control Supplies	5,045.92
772	Bridge Supplies	16,422.88
801	Contractual Charges	3,565.19
810	Employee Training	32,472.68
826	Grass / Weed Control	779.94
862	Freight	0.00
881	Umbrella/E&O Ins	0.00
883	Catastrophic Claims	9,288.00
890	Catastrophic/Ins Claims	500.00
921.03	Electric - Sand Shed	457.64
932	Maint - Salt/Sand Shed	5,312.20
933.02	Sign Shop Exp / Supplies	12,539.74
934	Engineering Equip Maint	438.13
946	Emulsion Tank Maint	0.00
951	Roadside Garbage Coll	127.35
957	Gravel Pit Maint	14,977.96
957.02	DNR Lease App Fee	0.00
968.01	Building Depreciation	5,788.32
968.02	Salt Shed Depr	15,406.03
968.05	Depr - Survey Equipment	14,510.94

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Vendor Payments	423,958.29

Year Ended - 2022

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

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Vendor Payments	180,624.34

Line: 239 Less Federal Aid for Prsv. Struct. Imp. - Primary

Account	Description	Amount (\$)
510.02	Fed Rev - Urban	(375,248.55)
510.06	Fed Rev - Discretionary	(319,648.00)
510.071	Fed Rev - STP	(1,220,907.14)

Line: 242 Expenditure10

Account	Description	Amount (\$)
460.04	6 Mile Bdge	59,971.00
460.09	Gogomain Bridge	7,920.00

Line: 243 707 Other

Account	Description	Amount (\$)
936	Small Tools	11,695.93

Line: 244 244 Other

Account	Description	Amount (\$)
703-705	Equipment Rental	50.00
739	County Maps	(36.00)
808	Association Services	14,113.88
810	Bank Charges	388.64
811	Professional Licenses	0.00
891	Penalties/Interest	661.39

Line: 245 245 Other

Account	Description	Amount (\$)
629.03	O/H - Salt Shed Construction	0.00
630	O/H All Other Svcs	(3.84)