

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Alpena 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	\$2,680,914.18
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,090,723.87
b. State Trunkline Maintenance	110,950.15
c. State Transportation Department - Other	30,441.55
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	123,125.49
f. Sundry Accounts Receivable	11,163.55

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	265,912.66
6. Equipment Materials and Parts	129,185.69
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	463,372.00
9. Other	4,139.00

10. TOTAL ASSETS**\$4,909,928.14**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$137,054.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	32,980.77
14. Advances	251,217.00
15. Deferred Revenue - Special Assessment District	123,125.49
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	18,601.08

Fund Balances

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	4,346,949.80
22. Total Fund Balances	4,346,949.80

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,909,928.14**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$20,681.17
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	129,704.23	
26 a.Less: Accumulated Depreciation	(129,704.23)	0.00
27. Buildings	2,088,951.41	
27 a.Less: Accumulated Depreciation	(1,279,664.17)	809,287.24
28. Equipment - Road	7,041,662.22	
28 a.Less: Accumulated Depreciation	(5,715,896.96)	1,325,765.26
29. Equipment - Shop	176,797.46	
29 a.Less: Accumulated Depreciation	(168,729.61)	8,067.85
30. Equipment - Engineers	54,026.70	
30 a.Less: Accumulated Depreciation	(54,026.70)	0.00
31. Equipment - Yard and Storage	243,441.97	
31 a.Less: Accumulated Depreciation	(207,183.80)	36,258.17
32. Equipment and Furniture - Office	129,251.78	
32 a.Less: Accumulated Depreciation	(123,201.38)	6,050.40
33. Infrastructure	0.00	
33 a.Less: Accumulated Depreciation	0.00	0.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$2,206,110.09
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,206,110.09
	37 d.Infrastructure	0.00
	38. Total Equities	\$2,206,110.09
 <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		389,989.94
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$389,989.94
 <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)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	32,030.50	32,030.50
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	48,117.00	0.00	0.00	48,117.00
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	245,308.93	0.00	0.00	245,308.93
55. Other	155,296.00	0.00	0.00	155,296.00
56. Total Federal Sources	448,721.93	0.00	0.00	448,721.93
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,767.40	3,232.60		10,000.00
58. Snow Removal	32,256.22	15,409.39		47,665.61
59. Urban Road	183,048.14	116,595.83		299,643.97
60. Allocation	3,777,839.89	1,804,572.02		5,582,411.91
61. Total MTF	3,999,911.65	1,939,809.84		5,939,721.49
<u>Other</u>				
62. Local Bridge	0.00	10,766.56		10,766.56
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	10,766.56	0.00	10,766.56
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	102,547.90	0.00		102,547.90
68. Forest Road (E)	71,041.79	0.00		71,041.79
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	173,589.69	0.00		173,589.69
72. Total State Sources	\$4,173,501.34	\$1,950,576.40	\$0.00	\$6,124,077.74

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.	0.00	549,026.85	0.00	549,026.85
75. Other	0.00	0.00	337.53	337.53
76. Total Contributions	0.00	549,026.85	337.53	549,364.38
Charges for Service				
77. Trunkline Maintenance	0.00		719,858.09	719,858.09
78. Trunkline Non-maintenance	0.00		205,790.58	205,790.58
79. Salvage Sales	0.00	0.00	1,914.51	1,914.51
80. Other	0.00	0.00	18,878.66	18,878.66
81. Total Charges	0.00	0.00	946,441.84	946,441.84
Interest and Rents				
82. Interest Earned	2,773.28	0.00	8,388.12	11,161.40
83. Property Rentals	0.00	0.00	7,522.92	7,522.92
84. Total Interest/Rents	2,773.28	0.00	15,911.04	18,684.32
Other				
85. Special Assessments	0.00	46,868.59	0.00	46,868.59
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	3,437.07	3,437.07
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	46,868.59	3,437.07	50,305.66
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,624,996.55	\$2,546,471.84	\$998,157.98	\$8,169,626.37

Year Ended - 2022

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	2,163,711.83	695,148.40		2,858,860.23
105. Structures	2,474,202.79	11,529.61		2,485,732.40
106. Safety Projects	388,989.62	0.00		388,989.62
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.	5,026,904.24	706,678.01		5,733,582.25
Maintenance				
111. Roads	1,225,553.13	1,490,124.20		2,715,677.33
112. Structures	0.00	2,278.82		2,278.82
113. Roadside Parks	588.77	0.00		588.77
114. Winter Maintenance	515,219.25	492,073.63		1,007,292.88
115. Traffic Control	130,331.10	44,882.53		175,213.63
116. Total Maintenance	1,871,692.25	2,029,359.18		3,901,051.43
117. Total Construction, Preservation And Maintenance	6,898,596.49	2,736,037.19		9,634,633.68
Other				
118. Trunkline Maintenance	0.00		719,858.09	719,858.09
119. Trunkline Non-maintenance	0.00		205,790.58	205,790.58
120. Administrative Expense	285,290.11	113,148.28		398,438.39
121. Equipment - Net	(70,674.96)	(95,545.40)	(33,293.43)	(199,513.79)
122. Capital Outlay - Net	0.00	0.00	(455,984.44)	(455,984.44)
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	0.00	0.00
127. Total Other	214,615.15	17,602.88	436,370.80	668,588.83
128. Total Expenditures	\$7,113,211.64	\$2,753,640.07	\$436,370.80	\$10,303,222.51

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	\$4,624,996.55	\$2,546,471.84	\$998,157.98	\$8,169,626.37
130. Total Expenditures	7,113,211.64	2,753,640.07	436,370.80	10,303,222.51
131. Excess of Revenues Over (Under) Expenditures	(2,488,215.09)	(207,168.23)	561,787.18	(2,133,596.14)
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	(2,488,215.09)	(207,168.23)	561,787.18	(2,133,596.14)
136. Beginning Fund	1,610,221.19	0.00	4,870,324.75	6,480,545.94
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,610,221.19	0.00	4,870,324.75	6,480,545.94
139. Interfund Transfer(County to Primary and/or Local)	877,993.90	207,168.23	(1,085,162.13)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$4,346,949.80	\$4,346,949.80

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$454,584.85	
142. Depreciation	<u>559,577.08</u>	
143. Other	<u>265,669.96</u>	
144. Total Direct		<u>1,279,831.89</u>

145. Indirect Equipment Expense		<u>282,552.23</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>373,685.58</u>	
148. Total Operating		<u>\$373,685.58</u>

149. TOTAL EQUIPMENT EXPENSE \$1,936,069.70

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>131,983.87</u>	<u>101,285.63</u>		<u>233,269.50</u>
152. Maintenance	<u>624,516.58</u>	<u>921,426.53</u>		<u>1,545,943.11</u>
153. Inventory Operations	0.00	0.00	29,680.18	29,680.18
154. MDOT	0.00		<u>240,224.92</u>	<u>240,224.92</u>
155. Other Reimbursable Charges	0.00	0.00	53,700.42	53,700.42
156. All Other Charges	0.00	0.00	32,765.36	32,765.36
157. Total Equipment Rental Credits	<u>756,500.45</u>	<u>1,022,712.16</u>	<u>356,370.88</u>	<u>2,135,583.49</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(199,513.79)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$756,500.45</u>	<u>\$1,022,712.16</u>	<u>\$356,370.88</u>	<u>\$2,135,583.49</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	35.42 %	47.89 %	16.69 %	100.00 %
161. Prorated Total Equipment Expense	<u>685,825.49</u>	<u>927,166.76</u>	<u>323,077.45</u>	<u>1,936,069.70</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(70,674.96)</u>	<u>(95,545.40)</u>	<u>(33,293.43)</u>	<u>(199,513.79)</u>

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.	69,748.69	76,473.51
165. Primary Maintenance	284,953.50	312,427.32
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	34,100.79	37,388.59
168. Local Maintenance	342,814.05	375,866.47
169. Inventory	8,968.25	0.00
170. Equipment Expense - Direct	216,839.16	237,745.69
171. Equipment Expense - Indirect	31,607.00	34,654.39
172. Equipment Expense - Operating	0.00	0.00
173. Administration	220,990.72	190,863.53
174. State Trunkline Maintenance	180,836.70	
175. Sundry Account Rec.	961.37	
176. Capital Outlay	7,084.16	7,767.18
177. Other	84,198.82	69,033.31
178. Total Payroll	\$1,483,103.21	
179. Less Applicable Payroll	(220,970.31)	
180. Total Applicable Labor Cost	\$1,262,132.90	Total Distributive \$1,342,219.99

	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	\$228,545.88	\$47,162.00	\$934,446.10	\$356,318.59	\$1,538.70	\$14,185.69	\$1,582,196.96
182. Less: Benefits Recovered	(32,580.37)	(6,723.18)	(133,210.01)	(50,795.01)	(219.35)	(2,022.24)	(225,550.16)
183. Less: Refunds	0.00	(15,633.07)	0.00	(114.48)	0.00	0.00	(15,747.55)
184. Benefits to be Distributed	195,965.51	24,805.75	801,236.09	305,409.10	1,319.35	12,163.45	1,340,899.25
185. Applicable Labor Cost	1,041,142.18	1,262,132.90	1,262,132.90	1,262,132.90	1,262,132.90	1,262,132.90	
186. Factor	0.188222	0.019654	0.634827	0.241979	0.001045	0.009637	1.095364

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.	4,941,276.38	85,627.86
189. Primary Maintenance	1,839,810.17	31,882.08
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	694,640.57	12,037.44
192. Local Maintenance	1,994,791.41	34,567.77
193. Other	0.00	0.00
194. TOTAL	\$9,470,518.53	\$164,115.15

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	71.97	16,748.18	20,831.88	0.00	126,463.12	\$164,115.15
196. Applicable Operation Cost	9,470,518.53	9,470,518.53	9,470,518.53	9,470,518.53	9,470,518.53	
197. Factor	0.000008	0.001768	0.002200	0.000000	0.013353	\$0.017329

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	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	658,561.53	695,148.40	4,368,342.71	11,529.61	5,026,904.24	706,678.01
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,871,692.25	2,029,359.18	0.00	0.00	1,871,692.25	2,029,359.18
202. Total	<u>\$2,530,253.78</u>	<u>\$2,724,507.58</u>	<u>\$4,368,342.71</u>	<u>\$11,529.61</u>	<u>\$6,898,596.49</u>	<u>\$2,736,037.19</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	\$180,836.70	\$30,203.99
204. Fringe Benefits	189,453.37	36,096.79
205. Equipment Rental	240,224.92	53,700.42
206. Materials	6,380.76	5,948.61
207. Handling Charges	0.00	0.00
208. Overhead	91,538.09	21,225.04
209. Other	11,424.25	58,615.73
210. Total Charges for Current Year	\$719,858.09	\$205,790.58
211. Beginning Balance	84,320.09	2,942.25
212. Sub-Total	804,178.18	208,732.83
213. Less Credits	(693,228.03)	(178,291.28)
214. Ending Balance	\$110,950.15	\$30,441.55

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)	143,467.07
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,699.05
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$149,166.12</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	149,166.12	149,166.12
225. Less: Equipment Retirements 689	0.00	0.00	(1,653.48)	(1,653.48)
226. Sub-total	0.00	0.00	147,512.64	147,512.64
227. Less: Depreciation and Depletion 968	0.00	0.00	(603,497.08)	(603,497.08)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(455,984.44)</u>	<u>\$(455,984.44)</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	2,662,094.53	2,662,094.53
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>3,437.07</u>	<u>3,437.07</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)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$5,939,721.49</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>398,438.39</u>
234. Total Capital Outlay (from Page 13)			<u>149,166.12</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>547,604.51</u>
236 b. Adjusted MTF Returns			<u>5,392,116.98</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,026,904.24</u>	<u>\$706,678.01</u>	<u>5,733,582.25</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,871,692.25</u>	<u>2,029,359.18</u>	<u>3,901,051.43</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>6,898,596.49</u>	<u>2,736,037.19</u>	<u>9,634,633.68</u>
241. 90% of Adjusted MTF Returns			<u>4,852,905.28</u>

Year Ended - 2022

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

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

Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>51,282.75</u>	<u>222,724.70</u>	<u>116,228.59</u>	<u>119,160.21</u>	<u>209,438.64</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>240,806.78</u>	<u>716,892.93</u>	<u>834,627.50</u>	<u>1,146,076.53</u>	<u>649,152.14</u>
242. TOTAL					<u>\$4,306,390.77</u>

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

$$\underline{5,939,721.49} \times .10 = \underline{593,972.15}$$

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	\$14,690.31
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	725.72
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	1,363.99
734	Safety Supplies - Shop	562.45
736	Tire Shop Supplies	0.00
737	Shop Supplies	1,160.29
791	Equipment Material/Parts Inventory Adjustment	4,519.95
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,727.18
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	2,776.90
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	46.79
875	Insurance - Shop Buildings	1,130.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	29,977.39
883	Insurance - Underground Tank	6,461.38
921-923	Utilities - Shop and Storage Buildings	34,429.55
931	Buildings Repairs and Maintenance	2,809.00
932	Yard and Storage Repairs and Maintenance	78,721.66
933	Shop Equipment Repairs and Maintenance	4,746.33
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	26,471.52
968	Depreciation - Storage Building	3,512.16
968	Depreciation - Shop Equipment	11,966.88
968	Depreciation - Stockroom Expense	0.00
707	Other:	46,752.78
	243. TOTAL	\$282,552.23

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	\$220,990.72
709-714	Administrative Leave	0.00
724	Fringe Benefits	190,863.53
727	Postage	1,135.21
728	Office Supplies	6,351.39
730	Dues and Subscriptions	12,150.89
801	Contractual Services	0.00
803	Legal Services	15,600.00
804	Auditing and Accounting Services	11,225.00
807	Data Processing	927.50
810	Education	0.00
850-853	Communications	5,529.08
861	Travel and Mileage	5,284.39
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,429.12
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	16,600.73
920-923	Utilities	7,173.10
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	12,697.87
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,969.44
	Other:	13,626.15
	244. TOTAL	\$526,554.12
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(8,904.50)
629	Overhead - State Trunkline Maintenance	(112,763.13)
691	Purchase Discounts	(2,525.23)
	Other:	(3,922.87)
	Total Credits to Administrative Expense	\$(128,115.73)
	245. Net Administrative Expense	\$398,438.39

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>
Bagley Street Bridge	Charter Township of Alpena	2,474,048.66	BridgeReplacement
		246. Total	
		<u>\$2,474,048.66</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
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	2.43 mi.	x \$1,531,872.24	0.00 mi.	\$0.00
252. Resurfacing	0.90 mi.	356,693.96	0.00 mi.	0.00
253. Gravel Surfacing	6.88 mi.	275,145.63	27.05 mi.	695,148.40
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	1.00 ea.	388,989.62	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		2,552,701.45		695,148.40
BRIDGES				
261. Replacement	0.01 ea.	2,474,202.79	0.01 ea.	11,529.61
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		2,474,202.79		11,529.61
265. TOTAL PRESERVATION - STRUCT IMP		\$5,026,904.24		\$706,678.01

*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 (\$)
ALPENA	110.55	43.11	461,178.13	44.67	11.28	309,488.24	0	0.00
GREEN	51.56	0.00	160,764.08	17.77	0.00	50,377.95	0	0.00
LONG RAPIDS	42.59	0.00	132,795.62	22.08	0.00	62,596.80	0	0.00
MAPLE RIDGE	41.46	0.00	129,272.28	26.98	0.00	76,488.30	0	0.00
OSSINEKE	51.34	0.00	160,078.12	29.14	0.00	82,611.90	0	0.00
SANBORN	58.73	0.00	183,120.14	11.10	0.00	31,468.50	0	0.00
WELLINGTON	24.98	0.00	77,887.64	16.87	0.00	47,826.45	0	0.00
WILSON	69.57	0.00	216,919.26	40.91	0.00	115,979.85	0	0.00
266. Totals	450.78	43.11	\$1,522,015.27	209.52	11.28	\$776,837.99	0	\$0.00

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* (\$)
ALPENA	0.00	142,655.20	142,655.20	172,847.19
GREEN	0.00	31,074.06	31,074.06	48,348.49
LONG RAPIDS	0.00	26,198.21	26,198.21	54,421.21
MAPLE RIDGE	0.00	29,105.73	29,105.73	44,334.42
OSSINEKE	0.00	46,029.63	46,029.63	64,288.01
SANBORN	0.00	43,053.60	43,053.60	69,738.29
WELLINGTON	0.00	12,917.74	12,917.74	18,990.24
WILSON	0.00	39,803.38	39,803.38	76,059.00
267. Totals	\$0.00	\$370,837.55	\$370,837.55	\$549,026.85

*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: Reconstruction Subbase 6" Agg Base 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.452 Herron Road	1,517,613.84	08/31/2022	Asphalt

Work Type: Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.182 Long Lake Road	322,112.89	09/21/2022	Asphalt

Work Type: Single Seal /Fog Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A467.58 Nicholson Hill	145,341.55	08/26/2022	Seal Coat
A467.65 Nicholson Hill Road	15,622.24	08/26/2022	Seal Coat
A467.81 Werth Road	260,220.02	08/26/2022	Seal Coat

Year Ended - 2022

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	cash	1,663,090.89
003.1	CERTIFICATE OF DEPOSIT	1,000,000.00
004	petty cash	200.00
006	MERS	1,500.00
007	PR	1,545.09
008	AP	1,710.08
009	HRA	12,868.12

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	9,543.55
073-003	Due from Oxcart	1,620.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078.4	DUE FROM STATE	4,139.00

Line: 14 Advances

Account	Description	Amount (\$)
328	STATE TRUNKLINE ADV	251,217.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to MDOT	17,280.34
299	HR Liability	1,320.74

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	32,030.50

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount (\$)
510.071	LONG LAKE ROAD	48,117.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501-509	Fed HIP COVID FUNDS	155,296.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
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Year Ended - 2022

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

583.6	Other Gov't	337.53
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Line: 80 SC-Other - County

Account	Description	Amount (\$)
667.4	Oil/Gas Royalties	18,878.66

Line: 82 Interest Earned - County

Account	Description	Amount (\$)
665.1	INTEREST	2,072.86
665.3	cd interest	1,246.07
665.4	S / A interest	4,959.77
665.5	DIVIDEND INCOME	109.42

Line: 82 Interest Earned - Primary

Account	Description	Amount (\$)
665.1	CHECKING ACCT INTEREST	685.33
665.3	CD INTEREST	411.97
665.4	SPECIAL ASSESSMENT INTEREST	1,639.80
665.5	DIVIDEND INCOME	36.18

Line: 85 Special Assessments - Local

Account	Description	Amount (\$)
672-162	Pohl Road S/A	6,552.60
672-172	Elden Drive S/A	7,745.86
672-175	Meyers Road S/A	11,292.33
672-182	Burk's Manor S/A	11,388.10
672-185	Begland Drive S/A	9,889.70

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
648	GAIN ON SALE OF GRAVEL	0.00

Line: 105 Structures - Local

Account	Description	Amount (\$)
a490-505	OSSINEKE BRIDGE	11,529.61

Line: 105 Structures - Primary

Account	Description	Amount (\$)
A460.102	BAGLEY ST BRIDGE	2,474,048.66
A460.403	LONG RAPIDS ROAD BRIDGE	154.13

Line: 106 Safety Projects - Primary

Account	Description	Amount (\$)
A459.180	LONG RAPIDS RD/BAGLEY TRAFFIC SIGNAL	388,440.26
a459.184	Long Rapids Signing	549.36

Year Ended - 2022

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

Line: 114 Winter Maintenance - Local

Account	Description	Amount (\$)
a502.1	winter	133,111.74
A502.2	WINTER	49,592.93
A502.3	WINTER	55,675.79
A502.4	WINTER	59,937.36
A502.5	WINTER	52,215.05
A502.6	WINTER	59,841.81
A502.7	WINTER	22,864.53
A502.8	WINTER	58,834.42

Line: 115 Traffic Control - Local

Account	Description	Amount (\$)
A503.1	TRAFFIC	14,200.10
A503.2	TRAFFIC	5,731.00
A503.3	TRAFFIC	2,023.77
A503.4	TRAFFIC	3,629.44
A503.5	TRAFFIC	2,936.53
A503.6	TRAFFIC	6,002.72
A503.7	TRAFFIC	2,477.14
A503.8	TRAFFIC	7,881.83

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Equipment Rental & Parts	265,669.96

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
040	A/R	823.39
A510	DIRECT	7,634.79
A511	INDIRECT	10,710.27
a513	FRINGE BENEFIT	0.00
A514	DISTRIBUTIVE	7,225.62
A515	ADMIN	5,849.60
A900	CAPITAL OUTLAY	521.69

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	791	9,832.57
A514	DISTRIBUTIVE	59,200.74

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	DISTRIBUTIVE	53,994.83
a518	non-maintenance	30,203.99

Year Ended - 2022

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

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
040	A/R	(961.37)
109	inventory	(8,968.25)
A517	State Trunkline	(180,836.70)
A518	Non-Maintenance	(30,203.99)

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513	unemployment ins., prot. clothing, paid meals, EAP, physical Exams, Other benefits	14,185.69

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	720-725	(2,022.24)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514	Union meetings, Supervision meetings, training meetings, comp. time off, public safety-covid 1	41,388.79
A514	permits, safety related exp. safety meetings, gravel pit test., surveying pits, gravel pit testing, i	31,514.22
A514 802	Engineering services	53,560.11

Line: 204 Fringe Benefits - MDOT Other

Account	Description	Amount (\$)
187	fringe benefits	27,844.69
1870	fringe benefits	8,252.10

Line: 204 Fringe Benefits - Trunkline Maintenance

Account	Description	Amount (\$)
A517 23	FRINGES	53,125.75
A517 23	FRINGES	23,720.61
A517 32	FRINGES	16,095.60
A517.32	FRINGES	37,996.19
A517.65	FRINGES	43,092.21
A517.65	FRINGES	15,423.01

Line: 208 Overhead - MDOT Other

Account	Description	Amount (\$)
181	overhead	17,341.04
1810	overhead	3,884.00

Line: 208 Overhead - Trunkline Maintenance

Account	Description	Amount (\$)
A517.23	OVERHEAD	11,699.11
A517.23	OVERHEAD	27,113.44
A517.32	OVERHEAD	17,899.75

Year Ended - 2022

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

A517.32	OVERHEAD	7,512.67
A517.65	OVERHEAD	19,824.22
A517.65	OVERHEAD	7,488.90

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
A518	Vouchers & other	58,615.73

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
A517	vouchers	13,852.56
a517.23	misc	(2,428.31)

Line: 217 Equipment Road (976,981)

Account	Description	Amount (\$)
A976 41	ARROW BOARD	5,680.29
A976 008	PICKUP TRUCK	37,869.90
A976 046	SEMI-TRACTOR	60,446.63
A976 048	BUCKET TRUCK	31,797.22
A976 065	SINGLE AXLE TAR TRUCK	2,564.82
A976 124	SCARFIER BLADE	3,042.86
A976 351	CHAINSAW	493.47
A976 357	PUMP	1,571.88

Line: 221 Equipment Office (980)

Account	Description	Amount (\$)
A980 141	COPIER	5,699.05

Line: 225 Less Equipment Retirements 689 - County

Account	Description	Amount (\$)
689.02	RETIREMENT OF #410	(1,653.48)

Line: 225 Less Equipment Retirements 689 - Total

Account	Description	Amount (\$)
689-01	Retirement #115	0.00
689-01	Retirement #117	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
A459.182	Long Lake -Lacomb-US 23	24,777.91
a459.425	cathro road	137.54
A459.452	Herron Road	116,739.53
A460.102	Bagley Bridge	507,497.16

Line: 243 707 Other

Account	Description	Amount (\$)
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Year Ended - 2022

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

704.4	Mechanic's Training Prog.	20.00
936	Tire Repair	239.82
A511 730	fuel tank exp	5,779.06
A511 735	Wiping rags	584.00
A511 741	Unallocated Exp	18,536.13
a511 746	oil	12,153.50
A511 885	Fire protection	1,520.20
a511 935	grease	4,578.30
a511 935	Shop small tools	3,341.77

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
A511 851	Telephone	2,776.90

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
A511 921	Electric	13,355.41
A511 922	Heat Exp.	18,257.70
A511 923	water / sewage	2,816.44

Line: 244 244 Other

Account	Description	Amount (\$)
A515 737	Surety Bonds	510.00
A515 738	Bank & Bond fees	14.75
a515 740	License & Fees	193.80
A515 930	office cleaning	7,058.00
A515 939	Equip. Rental Mgr.	5,849.60

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
A515 703	Manager salary	80,120.30
A515 703	Office salaries	113,292.28
A515 703	Comm. Salary	24,300.00
A515 703	Comm. per diem	3,278.14

Line: 244 724 Fringe Benefits

Account	Description	Amount (\$)
A515 703	manager FB	69,197.67
A515 703	Office Salaries _ FB	97,847.39
A515 703	Comm. Salary - FB	20,987.23
A515 703	Comm. per diem FB	2,831.24

Line: 244 850-853 Communications

Account	Description	Amount (\$)
A515 851	Telephone	4,180.21
A515 854	Internet	1,348.87

Year Ended - 2022

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

Line: 244 920-923 Utilities

Account	Description	Amount (\$)
A515 921	Electricity	2,676.92
A515 922	Heat	4,496.18

Line: 245 245 Other

Account	Description	Amount (\$)
630	Sundry OH	(3,922.87)

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A459.180	Long Rapids Traffic Signal	1.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
a459.180	Bagley Street Signal	388,440.26
A459.184	Long Rapids Road Signing	549.36