

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Missaukee County
Michigan
Year Ended 2023

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

4/24/24

Date

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$328,754.87
2. Investments	662,351.91
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,056,107.48
b. State Trunkline Maintenance	63,053.34
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	51,441.67

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	237,415.92
6. Equipment Materials and Parts	259,115.09
7. Prepaid Insurance	102,762.65
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS

\$2,761,002.93

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$341,912.33
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	50,131.00
14. Advances	185,223.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	829,815.36
20. Local Road Fund	37,833.03
21. County Road Commission Fund	1,316,088.21
22. Total Fund Balances	2,183,736.60

23. TOTAL LIABILITIES AND FUND BALANCES

\$2,761,002.93

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$200.00
25. Land Improvements	\$120,158.00	
25 a.Less: Accumulated Depreciation	(101,624.00)	18,534.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,399,463.00	
27 a.Less: Accumulated Depreciation	(846,499.00)	552,964.00
28. Equipment - Road	7,888,797.00	
28 a.Less: Accumulated Depreciation	(6,615,232.00)	1,273,565.00
29. Equipment - Shop	121,818.00	
29 a.Less: Accumulated Depreciation	(43,385.00)	78,433.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	29,596.00	
32 a.Less: Accumulated Depreciation	(13,025.00)	16,571.00
33. Infrastructure	50,190,266.00	
33 a.Less: Accumulated Depreciation	(21,150,721.00)	29,039,545.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		72,398.00
	36. Total Assets	<u>\$31,052,210.00</u>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,012,665.00
	37 d.Infrastructure	29,039,545.00
	38. Total Equities	<u>\$31,052,210.00</u>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		200,000.00
41. Vested Vacation and Sick Leave Payable		148,794.00
42. Installment/Lease Purchase Payable		504,000.00
43. Other		6,338.00
	44. Total Liabilities	<u>\$859,132.00</u>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	101,025.00	101,025.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	2,060,014.00	0.00	0.00	2,060,014.00
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	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	<u>2,060,014.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,060,014.00</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,929.48	4,070.52		10,000.00
58. Snow Removal	47,321.66	32,485.77		79,807.43
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,481,501.75	2,390,008.08		5,871,509.83
61. Total MTF	<u>3,534,752.89</u>	<u>2,426,564.37</u>		<u>5,961,317.26</u>
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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)	177,321.00	0.00		177,321.00
68. Forest Road (E)	0.00	66,701.60		66,701.60
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>177,321.00</u>	<u>66,701.60</u>		<u>244,022.60</u>
72. Total State Sources	<u>\$3,712,073.89</u>	<u>\$2,493,265.97</u>	<u>\$0.00</u>	<u>\$6,205,339.86</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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.	50,000.00	865,646.60	0.00	915,646.60
75. Other	0.00	24,852.68	0.00	24,852.68
76. Total Contributions	<u>50,000.00</u>	<u>890,499.28</u>	<u>0.00</u>	<u>940,499.28</u>
Charges for Service				
77. Trunkline Maintenance	483,423.60		0.00	483,423.60
78. Trunkline Non-maintenance	208,078.73		0.00	208,078.73
79. Salvage Sales	0.00	0.00	3,202.20	3,202.20
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>691,502.33</u>	<u>0.00</u>	<u>3,202.20</u>	<u>694,704.53</u>
Interest and Rents				
82. Interest Earned	20,583.29	14,865.61	32,967.32	68,416.22
83. Property Rentals	39.45	28.49	63.18	131.12
84. Total Interest/Rents	<u>20,622.74</u>	<u>14,894.10</u>	<u>33,030.50</u>	<u>68,547.34</u>
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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	21,562.84	21,562.84
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>21,562.84</u>	<u>21,562.84</u>
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	600,000.37	600,000.37
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>600,000.37</u>	<u>600,000.37</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$6,534,212.96</u>	<u>\$3,398,659.35</u>	<u>\$758,820.91</u>	<u>\$10,691,693.22</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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	\$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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
<u>Preservation - Structural Improvements</u>				
104. Roads	4,292,879.83	919,130.10		5,212,009.93
105. Structures	1,086.72	1,005,835.77		1,006,922.49
106. Safety Projects	52,720.95	0.00		52,720.95
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.	<u>4,346,687.50</u>	<u>1,924,965.87</u>		<u>6,271,653.37</u>
<u>Maintenance</u>				
111. Roads	498,442.03	1,487,078.30		1,985,520.33
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	390,622.00	373,418.20		764,040.20
115. Traffic Control	2,856.00	1,237.44		4,093.44
116. Total Maintenance	<u>891,920.03</u>	<u>1,861,733.94</u>		<u>2,753,653.97</u>
117. Total Construction, Preservation And Maintenance	<u>5,238,607.53</u>	<u>3,786,699.81</u>		<u>9,025,307.34</u>
<u>Other</u>				
118. Trunkline Maintenance	590,321.60		0.00	590,321.60
119. Trunkline Non-maintenance	208,078.73		0.00	208,078.73
120. Administrative Expense	216,733.40	156,664.60		373,398.00
121. Equipment - Net	24,218.68	46,975.80	2,652.16	73,846.64
122. Capital Outlay - Net	0.00	0.00	552,277.33	552,277.33
123. Debt Principal Payment	0.00	0.00	6,036.22	6,036.22
124. Interest Expense	0.00	0.00	618.71	618.71
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	<u>1,039,352.41</u>	<u>203,640.40</u>	<u>561,584.42</u>	<u>1,804,577.23</u>
128. Total Expenditures	<u>\$6,277,959.94</u>	<u>\$3,990,340.21</u>	<u>\$561,584.42</u>	<u>\$10,829,884.57</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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	\$6,534,212.96	\$3,398,659.35	\$758,820.91	\$10,691,693.22
130. Total Expenditures	6,277,959.94	3,990,340.21	561,584.42	10,829,884.57
131. Excess of Revenues Over (Under) Expenditures	<u>256,253.02</u>	<u>(591,680.86)</u>	<u>197,236.49</u>	<u>(138,191.35)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(125,000.00)	125,000.00		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	(125,000.00)	125,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>131,253.02</u>	<u>(466,680.86)</u>	<u>197,236.49</u>	<u>(138,191.35)</u>
136. Beginning Fund	698,562.34	504,513.89	1,118,851.72	2,321,927.95
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	698,562.34	504,513.89	1,118,851.72	2,321,927.95
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$829,815.36</u>	<u>\$37,833.03</u>	<u>\$1,316,088.21</u>	<u>\$2,183,736.60</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$237,993.00	
142. Depreciation	498,221.39	
143. Other	623,210.88	
144. Total Direct		1,359,425.27

145. Indirect Equipment Expense		344,971.38
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Operating Equipment Expense

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

149. TOTAL EQUIPMENT EXPENSE \$1,704,396.65

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	23,299.64	158,292.12		181,591.76
152. Maintenance	292,477.47	878,943.84		1,171,421.31
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	218,976.67		0.00	218,976.67
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	58,560.27	58,560.27
157. Total Equipment Rental Credits	534,753.78	1,037,235.96	58,560.27	1,630,550.01

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

158. (Gain) or Loss on Usage of Equipment				73,846.64
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$534,753.78	\$1,037,235.96	\$58,560.27	\$1,630,550.01
	(A)	(B)	(C)	(D)
160. Percent of Total	32.80 %	63.61 %	3.59 %	100.00 %
161. Prorated Total Equipment Expense	558,972.46	1,084,211.76	61,212.43	1,704,396.65
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	24,218.68	46,975.80	2,652.16	73,846.64

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	7,038.20	5,847.93
165. Primary Maintenance	129,716.58	107,779.40
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	73,489.93	61,061.59
168. Local Maintenance	346,153.07	287,612.96
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	129,833.71	107,876.72
171. Equipment Expense - Indirect	40,490.71	33,643.07
172. Equipment Expense - Operating	0.00	0.00
173. Administration	198,951.98	165,305.97
174. State Trunkline Maintenance	146,828.46	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	11,364.23	9,442.35
177. Other	0.00	0.00
178. Total Payroll	\$1,083,866.87	
179. Less Applicable Payroll	(146,828.46)	
180. Total Applicable Labor Cost	\$937,038.41	Total Distributive \$778,569.99

	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	\$131,613.17	\$9,620.86	\$266,728.18	\$494,442.33	\$8,957.33	\$2,774.00	\$914,135.87
182. Less: Benefits Recovered	(18,423.40)	(4,785.48)	(34,474.40)	(75,862.67)	(2,019.93)	0.00	(135,565.88)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	113,189.77	4,835.38	232,253.78	418,579.66	6,937.40	2,774.00	778,569.99
185. Applicable Labor Cost	937,038.41	937,038.41	937,038.41	937,038.41	937,038.41	937,038.41	
186. Factor	0.120795	0.005160	0.247859	0.446705	0.007404	0.002960	0.830883

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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.	7,038.20	2,223.30
189. Primary Maintenance	129,716.58	17,756.28
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	73,489.93	8,920.57
192. Local Maintenance	346,153.07	47,659.41
193. Other	0.00	0.00
194. TOTAL	\$556,397.78	\$76,559.56

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(22,517.64)	25,342.25	0.00	73,734.95	\$76,559.56
196. Applicable Operation Cost	556,397.78	556,397.78	556,397.78	556,397.78	556,397.78	
197. Factor	0.000000	(0.040470)	0.045547	0.000000	0.132522	\$0.137599

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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.	3,418,259.41	342,138.76	928,428.09	1,582,827.11	4,346,687.50	1,924,965.87
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	778,253.03	1,742,177.94	113,667.00	119,556.00	891,920.03	1,861,733.94
202. Total	<u>\$4,196,512.44</u>	<u>\$2,084,316.70</u>	<u>\$1,042,095.09</u>	<u>\$1,702,383.11</u>	<u>\$5,238,607.53</u>	<u>\$3,786,699.81</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$142,984.60	\$3,843.86
204. Fringe Benefits	130,031.28	3,495.67
205. Equipment Rental	206,490.16	12,486.51
206. Materials	54,786.04	171,951.67
207. Handling Charges	0.00	0.00
208. Overhead	56,029.52	16,301.02
209. Other	0.00	0.00
210. Total Charges for Current Year	<u>\$590,321.60</u>	<u>\$208,078.73</u>
211. Beginning Balance	79,025.59	9,465.00
212. Sub-Total	669,347.19	217,543.73
213. Less Credits	(606,293.85)	(217,543.73)
214. Ending Balance	<u>\$63,053.34</u>	<u>\$0.00</u>

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	43,726.00
217. Equipment Road (976, 981)	365,317.62
218. Equipment Shop (977)	82,133.80
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	600,000.37
223. Total Capital Outlay:	<u>\$1,091,177.79</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,091,177.79	1,091,177.79
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,091,177.79	1,091,177.79
227. Less: Depreciation and Depletion 968	0.00	0.00	(538,900.46)	(538,900.46)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$552,277.33</u>	<u>\$552,277.33</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	2,062,887.34	2,062,887.34
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	0.00	0.00

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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			\$5,961,317.26
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			373,398.00
234. Total Capital Outlay (from Page 13)			1,091,177.79
235. Debt Principal Payment (from Page 6 Expenditures)			6,036.22
236. Interest Expense (from Page 6 Expenditures)			618.71
236 a. Total Deductions			1,471,230.72
236 b. Adjusted MTF Returns			4,490,086.54
237. Preser - Struct Imp (from Page 6 Expenditures)	\$4,346,687.50	\$1,924,965.87	6,271,653.37
238. Routine Maintenance (from Page 6 Expenditures)	891,920.03	1,861,733.94	2,753,653.97
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,238,607.53	3,786,699.81	9,025,307.34
241. 90% of Adjusted MTF Returns			4,041,077.89

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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

Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	816,270.00	0.00	368,839.00	401,719.57	303,063.00
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	509,516.90	600,090.00	49,092.00	58,885.20	111,512.16
				242. TOTAL	<u>\$3,218,987.83</u>

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

$$5,961,317.26 \times .10 = 596,131.73$$

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$44,850.49
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	951.74
728	Office Supplies - Shop	25.29
731	Janitor Supplies - Shop	1,736.08
733	Welding Supplies	2,449.90
734	Safety Supplies - Shop	16,866.56
736	Tire Shop Supplies	665.32
737	Shop Supplies	59,890.13
791	Equipment Material/Parts Inventory Adjustment	19,016.77
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,052.60
807	Data Processing - Shop	0.00
810	Education Expense - Shop	16,111.66
850-859	Communications - Shop	4,251.86
861	Travel and Mileage - Shop Employees	254.26
862	Freight Costs	1,972.30
875	Insurance - Shop Buildings	15,806.72
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	36,248.50
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	30,084.20
931	Buildings Repairs and Maintenance	21,708.87
932	Yard and Storage Repairs and Maintenance	2,446.97
933	Shop Equipment Repairs and Maintenance	10,479.74
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	332.27
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	28,282.22
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	12,396.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	9,090.08
	243. TOTAL	\$344,971.38

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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	\$198,006.29
709-714	Administrative Leave	0.00
724	Fringe Benefits	164,951.11
727	Postage	778.52
728	Office Supplies	17,498.91
730	Dues and Subscriptions	12,984.74
801	Contractual Services	0.00
803	Legal Services	84.00
804	Auditing and Accounting Services	12,500.00
807	Data Processing	0.00
810	Education	2,725.38
850-853	Communications	2,381.07
861	Travel and Mileage	2,853.19
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	301.10
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	12,944.00
882	Insurance - General Liability	0.00
920-923	Utilities	5,058.56
931	Building Repair/Maintenance	2,302.57
934	Office Equipment Repair/Maintenance	6,423.49
942	Building Rental	0.00
955-956	Miscellaneous	2,418.89
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	1,516.72
	244. TOTAL	\$445,728.54
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(72,330.54)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(72,330.54)
	245. Net Administrative Expense	\$373,398.00

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

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>
ARNOLD ROAD	BLOOMFIELD	66,701.60	Resurfacing
	246. Total	<u>\$66,701.60</u>	

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	6.50 mi.	x \$3,819,502.60	2.68 mi.	\$183,470.15
252. Resurfacing	5.50 mi.	473,377.23	8.00 mi.	705,815.53
253. Gravel Surfacing	0.00 mi.	0.00	0.50 mi.	29,844.42
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	0.00 ea.	52,720.95	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		<u>4,345,600.78</u>		<u>919,130.10</u>
BRIDGES				
261. Replacement	0.00 ea.	1,086.72	0.00 ea.	1,005,835.77
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>1,086.72</u>		<u>1,005,835.77</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$4,346,687.50</u>		<u>\$1,924,965.87</u>

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
AETNA	42.44	0.00	139,500.28	13.48	0.00	40,251.28	0	0.00
BLOOMFIELD	38.51	0.00	126,582.36	18.14	0.00	54,166.04	0	0.00
BUTTERFIELD	26.80	0.00	88,091.60	16.79	0.00	50,134.94	0	0.00
CALDWELL	41.25	0.00	135,588.75	7.16	0.00	21,379.76	0	0.00
CLAM UNION	49.03	0.00	161,161.61	21.45	0.00	64,049.70	0	0.00
ENTERPRISE	22.03	0.00	72,412.61	11.40	0.00	34,040.40	0	0.00
FOREST	35.88	0.00	117,937.56	10.05	0.00	30,009.30	0	0.00
HOLLAND	41.13	0.00	135,194.31	13.32	0.00	39,773.52	0	0.00
LAKE	42.60	0.00	140,026.19	18.17	0.00	54,255.62	0	0.00
NORWICH	80.85	0.00	265,753.94	27.00	0.00	80,622.00	0	0.00
PIONEER	45.21	0.00	148,605.27	12.33	0.00	36,817.38	0	0.00
REEDER	41.67	0.00	136,969.28	13.05	0.00	38,967.30	0	0.00
RICHLAND	51.29	0.00	168,590.23	14.12	0.00	42,162.32	0	0.00
RIVERSIDE	45.78	0.00	150,478.86	15.14	0.00	45,208.04	0	0.00
WEST BRANCH	29.10	0.00	95,651.70	10.86	0.00	32,427.96	0	0.00
266. Totals	633.57	0.00	\$2,082,544.55	222.46	0.00	\$664,265.56	0	\$0.00

Local Road Rate Per Mile	3287	Primary Road Rate Per Mile	2986
Local Urban Road Rate Per Mile	2843	Primary Urban Road Rate Per Mile	17059
Population Rate Per Capita	22.5		

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AETNA	0.00	4,908,804.00	4,908,804.00	3,265.43
BLOOMFIELD	0.00	269,001.00	269,001.00	1,420.49
BUTTERFIELD	0.00	220,551.00	220,551.00	123,591.38
CALDWELL	0.00	52,682.00	52,682.00	2,012.43
CLAM UNION	0.00	90,443.00	90,443.00	62,222.29
ENTERPRISE	0.00	0.00	0.00	408.76
FOREST	0.00	0.00	0.00	35,506.29
HOLLAND	0.00	1,005,473.00	1,005,473.00	145,988.41
LAKE	0.00	99,434.00	99,434.00	208,037.77
NORWICH	0.00	363.00	363.00	2,241.41
PIONEER	0.00	0.00	0.00	1,467.13
REEDER	0.00	1,427.00	1,427.00	2,367.34
RICHLAND	0.00	503,393.00	503,393.00	182,997.47
RIVERSIDE	0.00	207,675.00	207,675.00	143,090.46
WEST BRANCH	0.00	0.00	0.00	1,029.54
267. Totals	\$0.00	\$7,359,246.00	\$7,359,246.00	\$915,646.60

*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 - 2023

Start: 01/01/2023 End: 12/31/2023

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 E. Kelly Rd (3C-23)	59,927.12	07/11/2023	Asphalt
2023 Cadillac Rd (2C-23)	144,448.89	06/28/2023	Asphalt
2023 Arnold Rd(4C-23)	269,001.22	07/31/2023	Asphalt
2023 Spoelma Rd (4-23A)	89,355.86	07/11/2023	Asphalt
2023 Brown Rd (5-23A)	86,761.00	08/29/2023	Asphalt
2023 Meyering Rd (6-23A)	179,210.77	08/29/2023	Asphalt
2023 Geers Rd (7-23A)	87,308.51	08/29/2023	Asphalt
2023 Nelson Rd (10-23A)	160,623.88	07/11/2023	Asphalt
2023 W. Kelly Road (12-23A)	91,829.46	09/05/2023	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 8 Mile Rd-Phase I (1C-22)	1,787,520.09	08/04/2023	Asphalt
2023 8 Mile Rd Phase II (1C-23)	3,119,527.97	08/29/2023	Asphalt

Work Type: Grade, ditch, gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 Turnerville Rd (9-23A)	28,440.85	08/31/2023	Gravel
Seeley (1-23A)	184,873.72	08/05/2023	Gravel

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

Sub Ledger Report

Line: 43 Other - B

Account	Description	Amount (\$)
696	SBITA PAYABLE	6,338.00

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	101,025.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
625 MISC	WEX CRC-SEELEY	24,852.68

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	16,420.43
676	BRINE SALES	1,335.00
693.003	GAIN/LOSS INVENTORY	3,807.41

Line: 126 Other - Local

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	5,645.70
510	MATERIALS	17,206.50
510	VOUCHERS	305,362.67
512	FUEL	294,996.01

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	DIRECT EQ	5,645.70
511	INDIRECT EQ	19,016.77
514	ROADS	32,972.06
515	ADMIN	102.00
900	CAPITAL OUTLAY	823.74

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	2,774.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
750+0	ROADS	40,762.89
941	EQUIPMENT	32,972.06

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
078.002	MAINT ADVANCE	0.00
801	SUB-CONTRACTED SVCS	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
FORWARD	FORWARD RD	0.00
LAKEVIEW	LAKEVIEW DR	0.00
LUCAS	LUCAS RD	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
735	MISCELLANEOUS	7,511.72
791	INV ADJ	(17,413.84)
874	HAZ WASTE REMOVAL	3,862.50
936	TOOLS	9,816.14
937	FIRST AID SUPPLIES	2,708.45
939	EMP PHYSICALS	2,344.51
ADV	ADVERTISING	260.60

Line: 244 244 Other

Account	Description	Amount (\$)
808+0	BANK CHARGES	1,075.94
872	SOFTWARE SUBSC	1,409.00
875	INSURANCE	(1,070.22)
941	EQUIP RENTAL	102.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
468	Layman-Safety	52,720.95

Year Ended - 2023

Start: 01/01/2023 End: 12/31/2023