

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Mason 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

Date

Year Ended - 2023

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

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

1. Cash	\$1,725,678.68
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,354,150.42
b. State Trunkline Maintenance	103,210.90
c. State Transportation Department - Other	10,445.36
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	75,533.17

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	906,493.92
6. Equipment Materials and Parts	273,419.41
7. Prepaid Insurance	47,632.03
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$4,496,563.89**

Year Ended - 2023

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$180,803.97
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	105,055.24
14. Advances	301,973.00
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	1,363,323.42
20. Local Road Fund	1,434,867.95
21. County Road Commission Fund	1,110,540.31
22. Total Fund Balances	3,908,731.68

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,496,563.89**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$410,555.66
25. Land Improvements	\$354,552.01	
25 a.Less: Accumulated Depreciation	(5,059.08)	349,492.93
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,238,014.09	
27 a.Less: Accumulated Depreciation	(1,168,467.75)	1,069,546.34
28. Equipment - Road	8,707,217.86	
28 a.Less: Accumulated Depreciation	(7,095,487.48)	1,611,730.38
29. Equipment - Shop	97,458.39	
29 a.Less: Accumulated Depreciation	(69,202.23)	28,256.16
30. Equipment - Engineers	121,409.56	
30 a.Less: Accumulated Depreciation	(96,995.95)	24,413.61
31. Equipment - Yard and Storage	144,988.66	
31 a.Less: Accumulated Depreciation	(144,988.66)	0.00
32. Equipment and Furniture - Office	112,007.66	
32 a.Less: Accumulated Depreciation	(96,998.81)	15,008.85
33. Infrastructure	82,014,886.05	
33 a.Less: Accumulated Depreciation	(25,634,069.76)	56,380,816.29
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$59,889,820.22
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	3,509,003.93
	37 d.Infrastructure	56,380,816.29
	38. Total Equities	\$59,889,820.22
 <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		143,379.27
42. Installment/Lease Purchase Payable		1,492,775.11
43. Other		0.00
	44. Total Liabilities	\$1,636,154.38
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

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)
Taxes				
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
Licenses and Permits				
49. Specify	0.00	0.00	58,025.00	58,025.00
Federal Sources				
50. Surface Tran. Program (STP)	560,000.00	0.00	0.00	560,000.00
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	1,456,221.86	0.00	0.00	1,456,221.86
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	2,016,221.86	0.00	0.00	2,016,221.86
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,126.46	3,873.54		10,000.00
58. Snow Removal	139,983.37	88,506.55		228,489.92
59. Urban Road	263,794.67	78,164.55		341,959.22
60. Allocation	4,345,470.23	2,747,487.83		7,092,958.06
61. Total MTF	4,755,374.73	2,918,032.47		7,673,407.20
Other				
62. Local Bridge	45,826.00	0.00		45,826.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	45,826.00	0.00	0.00	45,826.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	48,296.66	0.00		48,296.66
69. Urban Area (F)	371,902.96	0.00		371,902.96
70. Other	0.00	0.00		0.00
71. Total EDF	420,199.62	0.00		420,199.62
72. Total State Sources	\$5,221,400.35	\$2,918,032.47	\$0.00	\$8,139,432.82

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	\$25,647.65	\$25,647.65
74. Township Contr.	0.00	1,730,249.92	0.00	1,730,249.92
75. Other	574,194.00	0.00	124,458.98	698,652.98
76. Total Contributions	574,194.00	1,730,249.92	150,106.63	2,454,550.55
Charges for Service				
77. Trunkline Maintenance	0.00		955,552.60	955,552.60
78. Trunkline Non-maintenance	0.00		140,858.26	140,858.26
79. Salvage Sales	0.00	0.00	10,603.95	10,603.95
80. Other	0.00	0.00	278,933.21	278,933.21
81. Total Charges	0.00	0.00	1,385,948.02	1,385,948.02
Interest and Rents				
82. Interest Earned	14,254.26	29,306.95	38,093.00	81,654.21
83. Property Rentals	0.00	0.00	2,493.49	2,493.49
84. Total Interest/Rents	14,254.26	29,306.95	40,586.49	84,147.70
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	29,558.34	29,558.34
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	1,203.69	1,203.69
91. Total Other	0.00	0.00	30,762.03	30,762.03
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	\$7,826,070.47	\$4,677,589.34	\$1,665,428.17	\$14,169,087.98

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)
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	1,942,866.10	1,775,824.08		3,718,690.18
105. Structures	2,130,867.38	23,977.92		2,154,845.30
106. Safety Projects	101.90	0.00		101.90
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.	4,073,835.38	1,799,802.00		5,873,637.38
Maintenance				
111. Roads	755,235.66	3,192,768.12		3,948,003.78
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	335,521.87	285,843.43		621,365.30
115. Traffic Control	48,551.62	51,404.47		99,956.09
116. Total Maintenance	1,139,309.15	3,530,016.02		4,669,325.17
117. Total Construction, Preservation And Maintenance	5,213,144.53	5,329,818.02		10,542,962.55
Other				
118. Trunkline Maintenance	0.00		955,552.60	955,552.60
119. Trunkline Non-maintenance	0.00		140,858.26	140,858.26
120. Administrative Expense	248,338.17	253,896.14		502,234.31
121. Equipment - Net	84,907.66	358,986.31	228,575.64	672,469.61
122. Capital Outlay - Net	0.00	0.00	1,076.30	1,076.30
123. Debt Principal Payment	0.00	0.00	260,546.88	260,546.88
124. Interest Expense	0.00	0.00	47,157.65	47,157.65
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	480,845.96	480,845.96
127. Total Other	333,245.83	612,882.45	2,114,613.29	3,060,741.57
128. Total Expenditures	\$5,546,390.36	\$5,942,700.47	\$2,114,613.29	\$13,603,704.12

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	\$7,826,070.47	\$4,677,589.34	\$1,665,428.17	\$14,169,087.98
130. Total Expenditures	5,546,390.36	5,942,700.47	2,114,613.29	13,603,704.12
131. Excess of Revenues Over (Under) Expenditures	2,279,680.11	(1,265,111.13)	(449,185.12)	565,383.86
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		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	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	779,680.11	234,888.87	(449,185.12)	565,383.86
136. Beginning Fund	583,643.31	1,199,979.08	1,559,725.43	3,343,347.82
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	583,643.31	1,199,979.08	1,559,725.43	3,343,347.82
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,363,323.42	\$1,434,867.95	\$1,110,540.31	\$3,908,731.68

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$537,767.76
142. Depreciation	<u>730,504.60</u>
143. Other	<u>819,016.73</u>
144. Total Direct	<u>2,087,289.09</u>

145. Indirect Equipment Expense	<u>779,943.58</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>405,954.88</u>
148. Total Operating	<u>\$405,954.88</u>

149. TOTAL EQUIPMENT EXPENSE \$3,273,187.55

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	14,973.59	184,826.71		199,800.30
152. Maintenance	313,399.44	1,203,521.74		1,516,921.18
153. Inventory Operations	0.00	0.00	234,883.14	234,883.14
154. MDOT	0.00		294,326.72	294,326.72
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	354,786.60	354,786.60
157. Total Equipment Rental Credits	<u>328,373.03</u>	<u>1,388,348.45</u>	<u>883,996.46</u>	<u>2,600,717.94</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>672,469.61</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$328,373.03</u>	<u>\$1,388,348.45</u>	<u>\$883,996.46</u>	<u>\$2,600,717.94</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	12.63 %	53.38 %	33.99 %	100.00 %
161. Prorated Total Equipment Expense	<u>413,280.69</u>	<u>1,747,334.76</u>	<u>1,112,572.10</u>	<u>3,273,187.55</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>84,907.66</u>	<u>358,986.31</u>	<u>228,575.64</u>	<u>672,469.61</u>

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.	7,030.79	8,204.56
165. Primary Maintenance	168,681.27	196,842.23
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	65,853.35	76,847.42
168. Local Maintenance	576,184.47	672,377.17
169. Inventory	78,963.69	92,146.50
170. Equipment Expense - Direct	248,362.60	289,826.18
171. Equipment Expense - Indirect	166,564.05	194,371.54
172. Equipment Expense - Operating	0.00	0.00
173. Administration	214,395.96	208,883.46
174. State Trunkline Maintenance	234,547.32	
175. Sundry Account Rec.	52,801.73	
176. Capital Outlay	35,894.00	41,886.42
177. Other	318,279.64	371,415.71
178. Total Payroll	\$2,167,558.87	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,167,558.87	Total Distributive \$2,152,801.19

	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	\$364,367.51	\$48,080.00	\$1,279,755.45	\$775,203.80	\$5,973.69	\$325.80	\$2,473,706.25
182. Less: Benefits Recovered	(43,432.58)	(5,731.13)	(152,546.76)	(92,404.24)	(712.06)	(38.84)	(294,865.61)
183. Less: Refunds	0.00	(26,039.45)	0.00	0.00	0.00	0.00	(26,039.45)
184. Benefits to be Distributed	320,934.93	16,309.42	1,127,208.69	682,799.56	5,261.63	286.96	2,152,801.19
185. Applicable Labor Cost	1,665,813.86	1,880,209.82	1,880,209.82	1,880,209.82	1,880,209.82	1,880,209.82	
186. Factor	0.192660	0.008674	0.599512	0.363151	0.002798	0.000153	1.166948

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.	3,603,780.36	470,055.02
189. Primary Maintenance	1,007,851.22	131,457.93
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,592,133.82	207,668.18
192. Local Maintenance	3,122,709.00	407,307.02
193. Other	0.00	0.00
194. TOTAL	\$9,326,474.40	\$1,216,488.15

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,709.67	314,562.39	4,193.11	55,474.73	837,548.25	\$1,216,488.15
196. Applicable Operation Cost	9,326,474.40	9,326,474.40	9,326,474.40	9,326,474.40	9,326,474.40	
197. Factor	0.000505	0.033728	0.000450	0.005948	0.089803	\$0.130434

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.	501,230.42	645,753.40	3,572,604.96	1,154,048.60	4,073,835.38	1,799,802.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,139,309.15	3,530,016.02	0.00	0.00	1,139,309.15	3,530,016.02
202. Total	<u>\$1,640,539.57</u>	<u>\$4,175,769.42</u>	<u>\$3,572,604.96</u>	<u>\$1,154,048.60</u>	<u>\$5,213,144.53</u>	<u>\$5,329,818.02</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	\$214,094.50	\$20,452.82
204. Fringe Benefits	294,865.61	0.00
205. Equipment Rental	247,424.71	46,902.01
206. Materials	112,889.51	62,468.45
207. Handling Charges	0.00	0.00
208. Overhead	86,278.27	11,034.98
209. Other	0.00	0.00
210. Total Charges for Current Year	\$955,552.60	\$140,858.26
211. Beginning Balance	94,889.55	0.00
212. Sub-Total	1,050,442.15	140,858.26
213. Less Credits	(947,231.25)	(130,412.90)
214. Ending Balance	\$103,210.90	\$10,445.36

Year Ended - 2023

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$137,318.11
216. Buildings (975)	56,385.97
217. Equipment Road (976, 981)	589,011.26
218. Equipment Shop (977)	2,199.00
219. Equipment Engineers (978)	2,500.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	1,787.98
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$789,202.32</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	789,202.32	789,202.32
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	789,202.32	789,202.32
227. Less: Depreciation and Depletion 968	0.00	0.00	(788,126.02)	(788,126.02)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,076.30</u>	<u>\$1,076.30</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	3,332,569.00	3,332,569.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Year Ended - 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			<u>\$7,673,407.20</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>502,234.31</u>
234. Total Capital Outlay (from Page 13)			<u>789,202.32</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>260,546.88</u>
236. Interest Expense (from Page 6 Expenditures)			<u>47,157.65</u>
236 a. Total Deductions			<u>1,599,141.16</u>
236 b. Adjusted MTF Returns			<u>6,074,266.04</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$4,073,835.38</u>	<u>\$1,799,802.00</u>	<u>5,873,637.38</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,139,309.15</u>	<u>3,530,016.02</u>	<u>4,669,325.17</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(2,016,221.86)</u>	<u>0.00</u>	<u>(2,016,221.86)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,196,922.67</u>	<u>5,329,818.02</u>	<u>8,526,740.69</u>
241. 90% of Adjusted MTF Returns			<u>5,466,839.44</u>

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 (\$)	<u>28,516.50</u>	<u>11,470.69</u>	<u>38,017.96</u>	<u>51,678.00</u>	<u>295,638.36</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>380,630.91</u>	<u>236,607.25</u>	<u>450,778.61</u>	<u>656,520.57</u>	<u>805,873.13</u>
242. TOTAL					<u>\$2,955,731.98</u>

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

$$\underline{7,673,407.20} \times .10 = \underline{767,340.72}$$

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	\$166,564.05
712-724	Fringe Benefits - Shop Employees	194,371.54
721	Drug Testing	5,719.12
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,947.79
733	Welding Supplies	15,932.55
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	97,700.76
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	6,094.51
805	Health Services	0.00
806	Laundry Services	15,464.20
807	Data Processing - Shop	6,882.20
810	Education Expense - Shop	1,395.00
850-859	Communications - Shop	7,703.44
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	21,216.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	50,699.75
883	Insurance - Underground Tank	3,826.10
921-923	Utilities - Shop and Storage Buildings	37,562.10
931	Buildings Repairs and Maintenance	36,368.41
932	Yard and Storage Repairs and Maintenance	20,066.75
933	Shop Equipment Repairs and Maintenance	19,157.63
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	23,969.07
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	43,718.94
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	(416.33)
	243. TOTAL	\$779,943.58

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	\$214,395.96
709-714	Administrative Leave	0.00
724	Fringe Benefits	208,883.46
727	Postage	2,418.25
728	Office Supplies	16,590.89
730	Dues and Subscriptions	14,280.51
801	Contractual Services	640.00
803	Legal Services	53,178.50
804	Auditing and Accounting Services	10,400.00
807	Data Processing	40,000.90
810	Education	7,734.60
850-853	Communications	5,260.78
861	Travel and Mileage	5,369.17
862	Freight	0.00
873	Public Relations	827.10
874	Advertising	7,754.49
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	17,679.75
882	Insurance - General Liability	2,215.75
920-923	Utilities	1,081.18
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	11.00
942	Building Rental	0.00
955-956	Miscellaneous	5,654.09
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	13,276.87
	Other:	2,791.68
	244. TOTAL	\$630,444.93
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(97,313.25)
691	Purchase Discounts	0.00
	Other:	(30,897.37)
	Total Credits to Administrative Expense	\$(128,210.62)
	245. Net Administrative Expense	\$502,234.31

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>
MORSE RD- SEC 29 & 32	4	48,296.67	GravelSurfacing
		246. Total	
		<u>\$48,296.67</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		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	2.40 mi.	x \$1,935,856.88	0.00 mi.	\$0.00
252. Resurfacing	0.00 mi.	7,009.22	17.37 mi.	1,307,346.89
253. Gravel Surfacing	0.00 mi.	0.00	5.90 mi.	331,855.35
254. Paving Gravel Roads	0.00 mi.	0.00	0.45 mi.	136,621.84
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	101.90	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		1,942,968.00		1,775,824.08
BRIDGES				
261. Replacement	1.00 ea.	2,096,440.21	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	34,427.17	0.00 ea.	23,977.92
264. Bridge Subtotals		2,130,867.38		23,977.92
265. TOTAL PRESERVATION - STRUCT IMP		\$4,073,835.38		\$1,799,802.00

*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Amber	37.95	4.21	136,710.68	12.09	3.25	91,542.49	2,535	57,037.50
Branch	76.68	0.00	252,047.16	8.56	0.00	25,560.16	1,402	31,545.00
Custer	54.73	0.00	179,897.51	11.08	0.00	33,084.88	1,324	29,790.00
Eden	39.97	0.00	131,381.39	20.22	0.00	60,376.92	591	13,297.50
Free Soil	63.71	0.00	209,414.77	17.84	0.00	53,270.24	839	18,877.50
Grant	58.81	0.00	193,308.47	17.43	0.00	52,045.98	923	20,767.50
Hamlin	46.47	10.70	183,166.99	14.14	3.87	108,240.37	3,708	83,430.00
Logan	51.04	0.00	167,768.48	14.99	0.00	44,760.14	331	7,447.50
Meade	79.57	0.00	261,546.59	17.30	0.00	51,657.80	179	4,027.50
Pere Marquette	26.81	12.75	124,372.72	16.32	8.11	187,080.00	2,416	54,360.00
Riverton	47.72	0.00	156,855.64	21.21	0.00	63,333.06	1,232	27,720.00
Sheridan	69.40	0.00	228,117.81	17.20	0.00	51,359.20	1,038	23,355.00
Sherman	49.88	0.00	163,955.56	20.14	0.00	60,138.04	1,125	25,312.50
Summit	22.16	0.00	72,839.92	15.09	0.00	45,058.74	991	22,297.50
Victory	63.03	0.00	207,179.61	15.58	0.00	46,521.88	1,406	31,635.00
266. Totals	787.93	27.66	\$2,668,563.30	239.19	15.23	\$974,029.90	20,040	\$450,900.00

Local Road Rate Per Mile	<u>3287</u>	Primary Road Rate Per Mile	<u>2986</u>
Local Urban Road Rate Per Mile	<u>2843</u>	Primary Urban Road Rate Per Mile	<u>17059</u>
Population Rate Per Capita	<u>22.5</u>		

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* (\$)
AMBER	0.00	1,294,671.85	1,294,671.85	202,743.10
BRANCH	0.00	86,911.55	86,911.55	83,632.72
CUSTER	0.00	135,385.56	135,385.56	154,333.70
EDEN	0.00	47,529.07	47,529.07	38,986.76
FREESOIL	0.00	5,832.67	5,832.67	9,051.00
GRANT	0.00	144,946.77	144,946.77	112,041.80
HAMLIN	0.00	462,981.18	462,981.18	373,528.65
LOGAN	0.00	0.00	0.00	17,162.25
MEADE	0.00	34,035.28	34,035.28	25,872.20
PERE MARQUETTE	0.00	1,146,509.31	1,146,509.31	258,272.45
RIVERTON	0.00	178,978.04	178,978.04	181,839.64
SHERIDAN	0.00	206,840.35	206,840.35	194,212.10
SHERMAN	0.00	112,653.61	112,653.61	40,031.50
SUMMIT	0.00	32,575.55	32,575.55	12,276.30
VICTORY	0.00	1,983,786.60	1,983,786.60	26,265.75
267. Totals	\$0.00	\$5,873,637.39	\$5,873,637.39	\$1,730,249.92

*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: Aggregate Surfacing > 3" depth

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
032 STICKNEY RD	17,492.60	12/31/2023	Gravel
033 DARR RD	7,930.46	12/31/2023	Gravel
071 DARR/FILBURN RD	105,895.65	12/31/2023	Gravel
081 WEVER RD	17,078.19	12/31/2023	Gravel
122 BENSON RD	12,863.18	12/31/2023	Gravel
133 SASS RD	20,789.65	12/31/2023	Gravel
134 LASALLE RD	62,270.36	12/31/2023	Gravel

Work Type: Chip Seal with Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
153 BUDZYNSKI RD MEADE TWP	12,809.91	12/31/2023	Asphalt
131 MORTON RD GRANT TWP	44,722.60	12/31/2023	Asphalt
022 MORTON RD	36,094.06	12/31/2023	Asphalt
121 TALLMAN LAKE RD	24,286.98	12/31/2023	Seal Coat

Work Type: Chip/Fog Seal with Wedge

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
061 AMBER RD	99,706.78	12/31/2023	Asphalt
062 BRYE RD	63,776.97	12/31/2023	Asphalt
063 DENNIS RD	75,082.19	12/31/2023	Asphalt

Work Type: Construction of new culvert in same location of...

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
802 HAWLEY RD CULVERT REPLACEMENT	65,369.54	12/31/2023	Asphalt

Year Ended - 2023

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

Work Type: HMA WEDGING/Patch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
072 WILSON RD	20,477.03	12/31/2023	Asphalt
073 CONRAD RD	9,012.88	12/31/2023	Asphalt
083 FAIR OAKS RD	11,735.74	12/31/2023	Asphalt
099 PINEY RIDGE	21,701.49	12/31/2023	Asphalt
124 LARSON RD	144,063.40	12/31/2023	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
023 SCHWASS RD	10,628.09	12/31/2023	Asphalt
051 THIRD ST/SECOND ST	41,173.39	12/31/2023	Asphalt
052 SHERMAN RD	27,697.98	12/31/2023	Asphalt
053 EMILY KAY CT	16,651.29	12/31/2023	Asphalt
054 JOHN ST	11,833.56	12/31/2023	Asphalt
055 KATIE CT	20,566.72	12/31/2023	Asphalt
056 LIMOUSE RD	15,467.33	12/31/2023	Asphalt
057 BONNIE ST	11,114.80	12/31/2023	Asphalt
058 BARTON ST	14,777.52	12/31/2023	Asphalt
092 GRACE AVE	23,025.15	12/31/2023	Asphalt
093 VICTORY DR	26,687.31	12/31/2023	Asphalt
094 LINCOLN RD	18,001.03	12/31/2023	Asphalt
095 RATH RD	152,364.14	12/31/2023	Asphalt
096 RATH RD	57,186.57	12/31/2023	Asphalt
097 DEWEY RD	8,830.95	12/31/2023	Asphalt
098 SUGARGROVE RD	131,030.54	12/31/2023	Asphalt
123 GRIFFIN RD	19,124.70	12/31/2023	Asphalt
132 QUADE RD	13,373.13	12/31/2023	Asphalt
11 BRYE RD	65,151.09	12/31/2023	Asphalt
082	58,097.62	12/31/2023	Asphalt

Work Type: New materail layer over repaired surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
031 ANTHONY RD	22,106.01	12/31/2023	Gravel
059 S LAKESHORE DR	106,197.30	12/31/2023	Asphalt

Year Ended - 2023

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

Work Type: Pavement Patching

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
152 REID RD - MEADE TWP	21,225.37	12/31/2023	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
204 HANSEN RD: Meyers to Dennis	1,043,213.32	12/31/2023	Asphalt
210 JEBAVY DR: US-10 to Bryant	733,741.35	12/31/2023	Asphalt

Work Type: Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
024 APPLETON RD	65,253.17	12/31/2023	Gravel

Year Ended - 2023

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	SUNDRY A/R	75,533.17

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	DUE TO STATE OF MICHIGAN	0.00
339	PA 84 DEFERRED INFLOW	0.00

Line: 43 Other - B

Account	Description	Amount (\$)
264	OPEB	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
450	PERMITS	58,025.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
523	USFS Grant Funds	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
511-13	HIP COVID FUNDS	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560-2	PA 252 MDOT	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	STATE GRANTS	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583-06	MISC CONTRIBUTIONS	124,458.98

Year Ended - 2023

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

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583-07	FED AID SOLD TO OAKLAND CTY	574,194.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671-000	services for others	278,933.21

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-673	Sale of inventory	1,203.69

Line: 126 Other - County

Account	Description	Amount (\$)
A519	Services for Others	480,845.96

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	OTHER COSTS	819,016.73

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
0	OTHER	354,786.60

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	371,415.71

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	DISTRIBUTIVE OTHER	318,279.64

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	OTHER	325.80

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513	OTHER	(38.84)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
514	OTHER	837,548.25

Year Ended - 2023

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

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
0328-020	ADDT'L STATE TRUNKLINE MAINT	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
040	Vouchers	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
204	HANSEN RD RECONSTRUCT - 3' EACH SIDE PAVED SHOULDERS	223,545.71
210	JEBAVY DR - 3' EACH SIDE PAVED SHOULDERS	157,230.29
703	FISHER RD BRIDGE - 3' EACH SIDE PAVED SHOULDERS	425,097.13

Line: 243 707 Other

Account	Description	Amount (\$)
511-707	ADMIN VEHICLE	(416.33)

Line: 244 244 Other

Account	Description	Amount (\$)
515-999	ADMINISTRATIVE VEHICLE	2,791.68

Line: 245 245 Other

Account	Description	Amount (\$)
630	OTHER OVERHEAD	(30,897.37)