

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Dickinson 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

Missy Berger

Chief Financial Officer

Frank Kay

Chairman

7/9/2024

Date

Year Ended - 2023

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$314,080.40
2. Investments	223,869.40
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,050,466.47
b. State Trunkline Maintenance	69,380.64
c. State Transportation Department - Other	41,352.76
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	0.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	564,937.31
5. Road Materials	207,630.42
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	272,403.42
9. Other	

10. TOTAL ASSETS

\$2,744,120.82

Year Ended - 2023

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$203,621.94
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	98,315.15
14. Advances	242,234.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	272,403.41
18. Other	846.45

Fund Balances

19. Primary Road Fund	2,904,656.31
20. Local Road Fund	(1,170,495.55)
21. County Road Commission Fund	192,539.11
22. Total Fund Balances	1,926,699.87

23. TOTAL LIABILITIES AND FUND BALANCES

\$2,744,120.82

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$466,147.15
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	13,566.69	
26 a.Less: Accumulated Depreciation	0.00	13,566.69
27. Buildings	2,138,317.76	
27 a.Less: Accumulated Depreciation	(1,274,331.17)	863,986.59
28. Equipment - Road	8,803,910.47	
28 a.Less: Accumulated Depreciation	(7,501,528.50)	1,302,381.97
29. Equipment - Shop	404,614.56	
29 a.Less: Accumulated Depreciation	(297,157.80)	107,456.76
30. Equipment - Engineers	106,035.17	
30 a.Less: Accumulated Depreciation	(92,380.42)	13,654.75
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	68,150.05	
32 a.Less: Accumulated Depreciation	(61,158.00)	6,992.05
33. Infrastructure	78,114,258.94	
33 a.Less: Accumulated Depreciation	(38,222,810.52)	39,891,448.42
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$42,665,634.38
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	16,456.35
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,757,729.61
	37 d.Infrastructure	39,891,448.42
	38. Total Equities	\$42,665,634.38
 <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		325,934.08
42. Installment/Lease Purchase Payable		1,066,239.09
43. Other		0.00
	44. Total Liabilities	\$1,392,173.17
 <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)
<u>Taxes</u>				
46. County Wide Millage	\$99,791.64	\$98,032.05	\$60,836.70	\$258,660.39
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>99,791.64</u>	<u>98,032.05</u>	<u>60,836.70</u>	<u>258,660.39</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	346,592.47	172,551.52	0.00	519,143.99
56. Total Federal Sources	<u>346,592.47</u>	<u>172,551.52</u>	<u>0.00</u>	<u>519,143.99</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,412.09	2,587.91		10,000.00
58. Snow Removal	0.00	26,319.09		26,319.09
59. Urban Road	345,461.67	124,465.25		469,926.92
60. Allocation	3,821,435.58	1,334,245.94		5,155,681.52
61. Total MTF	<u>4,174,309.34</u>	<u>1,487,618.19</u>		<u>5,661,927.53</u>
<u>Other</u>				
62. Local Bridge	93,626.55	0.00		93,626.55
63. Other	475,949.05	10,208.78	1,276,803.00	1,762,960.83
64. Total Other	<u>569,575.60</u>	<u>10,208.78</u>	<u>1,276,803.00</u>	<u>1,856,587.38</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)	0.00	0.00		0.00
68. Forest Road (E)	122,895.41	0.00		122,895.41
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>122,895.41</u>	<u>0.00</u>		<u>122,895.41</u>
72. Total State Sources	<u>\$4,866,780.35</u>	<u>\$1,497,826.97</u>	<u>\$1,276,803.00</u>	<u>\$7,641,410.32</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.	12,000.00	1,500,470.86	0.00	1,512,470.86
75. Other	446,202.00	0.00	0.00	446,202.00
76. Total Contributions	458,202.00	1,500,470.86	0.00	1,958,672.86
Charges for Service				
77. Trunkline Maintenance	0.00		1,030,692.98	1,030,692.98
78. Trunkline Non-maintenance	0.00		163,485.17	163,485.17
79. Salvage Sales	0.00	0.00	5,020.51	5,020.51
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,199,198.66	1,199,198.66
Interest and Rents				
82. Interest Earned	34,532.54	627.61	12,385.68	47,545.83
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	34,532.54	627.61	12,385.68	47,545.83
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	768.15	768.15
88. Gain (Loss) Equip. Disp.	0.00	0.00	0.00	0.00
89. Contributions from Private Sources	40,219.31	0.00	73,550.09	113,769.40
90. Other	0.00	0.00	19,656.50	19,656.50
91. Total Other	40,219.31	0.00	93,974.74	134,194.05
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	739,040.00	209,000.00	0.00	948,040.00
96. Total Other Fin. Sources	739,040.00	209,000.00	0.00	948,040.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,585,158.31	\$3,478,509.01	\$2,643,198.78	\$12,706,866.10

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	2,791,145.89	2,353,749.40		5,144,895.29
105. Structures	157,646.51	1,024.93		158,671.44
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	2,948,792.40	2,354,774.33		5,303,566.73
Maintenance				
111. Roads	1,404,533.18	1,745,345.23		3,149,878.41
112. Structures	5,541.63	4,179.40		9,721.03
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	488,274.80	785,972.05		1,274,246.85
115. Traffic Control	36,788.03	45,520.82		82,308.85
116. Total Maintenance	1,935,137.64	2,581,017.50		4,516,155.14
117. Total Construction, Preservation And Maintenance	4,883,930.04	4,935,791.83		9,819,721.87
Other				
118. Trunkline Maintenance	0.00		1,030,692.98	1,030,692.98
119. Trunkline Non-maintenance	0.00		163,485.16	163,485.16
120. Administrative Expense	253,630.03	256,323.29		509,953.32
121. Equipment - Net	64,831.13	98,796.87	51,137.62	214,765.62
122. Capital Outlay - Net	(4,647.95)	0.00	461,226.83	456,578.88
123. Debt Principal Payment	179,703.03	0.00	65,968.90	245,671.93
124. Interest Expense	6,215.37	0.00	12,890.96	19,106.33
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	1,491,241.68	1,491,241.68
127. Total Other	499,731.61	355,120.16	3,276,644.13	4,131,495.90
128. Total Expenditures	\$5,383,661.65	\$5,290,911.99	\$3,276,644.13	\$13,951,217.77

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	\$6,585,158.31	\$3,478,509.01	\$2,643,198.78	\$12,706,866.10
130. Total Expenditures	5,383,661.65	5,290,911.99	3,276,644.13	13,951,217.77
131. Excess of Revenues Over (Under) Expenditures	<u>1,201,496.66</u>	<u>(1,812,402.98)</u>	<u>(633,445.35)</u>	<u>(1,244,351.67)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(600,000.00)	600,000.00		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	<u>(600,000.00)</u>	<u>600,000.00</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>601,496.66</u>	<u>(1,212,402.98)</u>	<u>(633,445.35)</u>	<u>(1,244,351.67)</u>
136. Beginning Fund	2,303,159.65	41,907.43	825,984.46	3,171,051.54
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,303,159.65	41,907.43	825,984.46	3,171,051.54
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$2,904,656.31</u>	<u>\$(1,170,495.55)</u>	<u>\$192,539.11</u>	<u>\$1,926,699.87</u>

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$486,916.19	
142. Depreciation	445,517.76	
143. Other	668,790.37	
144. Total Direct		<u>1,601,224.32</u>

145. Indirect Equipment Expense		<u>786,607.57</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	392,292.38	
148. Total Operating		<u>\$392,292.38</u>

149. TOTAL EQUIPMENT EXPENSE \$2,780,124.27

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	51,076.37	80,063.18		131,139.55
152. Maintenance	723,326.41	1,100,031.19		1,823,357.60
153. Inventory Operations	0.00	0.00	93,941.40	93,941.40
154. MDOT	0.00		450,406.22	450,406.22
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	26.55	66,487.33	66,513.88
157. Total Equipment Rental Credits	<u>774,402.78</u>	<u>1,180,120.92</u>	<u>610,834.95</u>	<u>2,565,358.65</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				214,765.62

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$774,402.78	\$1,180,120.92	\$610,834.95	\$2,565,358.65
	(A)	(B)	(C)	(D)
160. Percent of Total	30.19 %	46.00 %	23.81 %	100.00 %
161. Prorated Total Equipment Expense	839,233.91	1,278,917.79	661,972.57	2,780,124.27
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	64,831.13	98,796.87	51,137.62	214,765.62

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.	70,120.31	97,659.02
165. Primary Maintenance	371,187.94	516,966.47
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	75,148.05	104,661.33
168. Local Maintenance	461,201.82	642,329.77
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	203,497.73	283,418.46
171. Equipment Expense - Indirect	176,560.32	245,901.75
172. Equipment Expense - Operating	0.00	0.00
173. Administration	205,703.66	286,490.68
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	1,876.26	2,613.14
178. Total Payroll	\$1,565,296.09	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,565,296.09	Total Distributive \$2,180,040.62

	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	\$253,272.27	\$15,098.17	\$960,645.29	\$929,065.16	\$4,429.37	\$17,530.36	\$2,180,040.62
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	253,272.27	15,098.17	960,645.29	929,065.16	4,429.37	17,530.36	2,180,040.62
185. Applicable Labor Cost	1,565,296.09	1,565,296.09	1,565,296.09	1,565,296.09	1,565,296.09	1,565,296.09	
186. Factor	0.161805	0.009646	0.613715	0.593540	0.002830	0.011199	1.392735

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.	2,727,535.49	63,610.40
189. Primary Maintenance	1,885,621.14	43,974.57
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,300,108.58	53,640.82
192. Local Maintenance	2,518,113.13	58,724.97
193. Other	374,106.61	8,724.54
194. TOTAL	\$9,805,484.95	\$228,675.30

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,604.38	0.00	17,916.86	0.00	208,154.06	\$228,675.30
196. Applicable Operation Cost	9,805,484.95	9,805,484.95	9,805,484.95	9,805,484.95	9,805,484.95	
197. Factor	0.000266	0.000000	0.001827	0.000000	0.021228	\$0.023321

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	457,898.77	580,681.43	2,490,893.63	1,774,092.90	2,948,792.40	2,354,774.33
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,882,801.30	2,547,819.26	52,336.34	33,198.24	1,935,137.64	2,581,017.50
202. Total	\$2,340,700.07	\$3,128,500.69	\$2,543,229.97	\$1,807,291.14	\$4,883,930.04	\$4,935,791.83

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	\$209,166.19	\$18,551.57
204. Fringe Benefits	187,524.37	19,477.23
205. Equipment Rental	404,930.35	45,475.87
206. Materials	37,386.98	197.22
207. Handling Charges	0.00	0.00
208. Overhead	110,423.09	12,806.72
209. Other	81,262.00	108,329.32
210. Total Charges for Current Year	\$1,030,692.98	\$204,837.93
211. Beginning Balance	176,284.57	0.00
212. Sub-Total	1,206,977.55	204,837.93
213. Less Credits	(1,137,596.91)	(163,485.17)
214. Ending Balance	\$69,380.64	\$41,352.76

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)	8,255.00
217. Equipment Road (976, 981)	948,506.76
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	7,346.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	3,234.26
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$967,342.02</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	967,342.02	967,342.02
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	967,342.02	967,342.02
227. Less: Depreciation and Depletion 968	(4,647.95)	0.00	(506,115.19)	(510,763.14)
228. Net Capital Outlay Expenditure	<u>\$(4,647.95)</u>	<u>\$0.00</u>	<u>\$461,226.83</u>	<u>\$456,578.88</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)	21,104.30	0.00	2,296,959.53	2,318,063.83
230. Percentage of Total	0.91 %	0.00 %	99.09 %	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			\$5,661,927.53
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			509,953.32
234. Total Capital Outlay (from Page 13)			967,342.02
235. Debt Principal Payment (from Page 6 Expenditures)			245,671.93
236. Interest Expense (from Page 6 Expenditures)			19,106.33
236 a. Total Deductions			1,742,073.60
236 b. Adjusted MTF Returns			3,919,853.93
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,948,792.40	\$2,354,774.33	5,303,566.73
238. Routine Maintenance (from Page 6 Expenditures)	1,935,137.64	2,581,017.50	4,516,155.14
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,883,930.04	4,935,791.83	9,819,721.87
241. 90% of Adjusted MTF Returns			3,527,868.54

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 (\$)	362,388.52	0.00	0.00	0.00	0.00
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	0.00	0.00	0.00	69,076.90	214,438.68
242. TOTAL					<u>\$645,904.10</u>

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

$$5,661,927.53 \times .10 = 566,192.75$$

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	\$121,224.36
712-724	Fringe Benefits - Shop Employees	168,833.41
721	Drug Testing	4,836.69
728	Office Supplies - Shop	3,494.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	8,798.70
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	62,153.26
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,318.65
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,578.58
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	13,175.57
875	Insurance - Shop Buildings	75,794.02
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	58,738.35
931	Buildings Repairs and Maintenance	160,837.60
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	37,294.76
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	4,477.24
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	31,243.68
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,892.56
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,916.14
	243. TOTAL	\$786,607.57

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	\$205,703.66
709-714	Administrative Leave	0.00
724	Fringe Benefits	286,490.68
727	Postage	4,044.23
728	Office Supplies	6,934.08
730	Dues and Subscriptions	13,305.81
801	Contractual Services	0.00
803	Legal Services	9,350.20
804	Auditing and Accounting Services	11,700.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	9,865.66
861	Travel and Mileage	11,626.90
862	Freight	0.00
873	Public Relations	4,843.09
874	Advertising	3,548.45
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	15,736.12
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	22,713.66
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	3,760.18
	Other:	23,560.41
	244. TOTAL	\$633,183.13
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(123,229.81)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(123,229.81)
	245. Net Administrative Expense	\$509,953.32

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>
Turner Road	Sagola Township	122,895.41	Resurfacing
		246. Total	
		<u>\$122,895.41</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	0.65 mi.	x \$424,400.87	2.36 mi.	\$538,407.22
252. Resurfacing	5.72 mi.	2,258,825.54	4.38 mi.	1,535,434.09
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	107,919.48	0.00 ea.	279,908.09
260. Subtotals		2,791,145.89		2,353,749.40
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	1,024.93
262. Recondition or Repair	0.00 ea.	157,646.51	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		157,646.51		1,024.93
265. TOTAL PRESERVATION - STRUCT IMP		\$2,948,792.40		\$2,354,774.33

*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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Breen	42.90	0.00	141,012.31	15.91	0.00	47,507.26	471	10,597.50
Breiting	75.74	36.84	353,693.49	37.21	19.83	449,389.03	5,831	131,197.50
Felch	51.32	0.00	168,688.84	36.13	0.00	107,884.18	687	15,457.50
Norway	45.24	6.87	168,235.30	18.07	0.39	60,610.03	1,535	34,537.50
Sagola	54.64	0.00	179,601.68	25.65	0.00	76,590.90	1,066	23,985.00
Waucedah	40.36	0.00	132,663.32	24.26	0.00	72,440.36	809	18,202.50
West Branch	24.19	0.00	79,512.53	26.07	0.00	77,845.02	51	1,147.50
266. Totals	334.39	43.71	\$1,223,407.47	183.30	20.22	\$892,266.78	10,450	\$235,125.00
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* (\$)
Breen	0.00	157,861.29	157,861.29	91,814.98
Breitung	0.00	828,603.21	828,603.21	619,296.74
Felch	0.00	538,197.37	538,197.37	268,247.54
Norway	0.00	469,764.74	469,764.74	303,285.06
Sagola	0.00	670,257.29	670,257.29	163,109.59
Waucedah	0.00	93,298.23	93,298.23	59,196.95
West Branch	0.00	7,520.00	7,520.00	7,520.00
267. Totals	\$0.00	\$2,765,502.13	\$2,765,502.13	\$1,512,470.86

*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: Pulv, Pave 3.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0302	232,037.85	06/24/2023	Asphalt
459.0401	711,746.61	11/01/2023	Asphalt
459.0501	436,688.13	06/03/2023	Asphalt
459.067	878,352.95	09/27/2023	Asphalt

Work Type: Pulv. Pave 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
189.0469	373,628.74	10/25/2023	Asphalt
489.0115	157,946.32	06/05/2023	Asphalt
489.0242	200,151.97	06/27/2023	Asphalt
489.0243	380,171.97	11/03/2023	Asphalt
489.0470	96,154.03	10/06/2023	Asphalt
489.056	233,890.29	06/21/2023	Asphalt
489.067	93,339.29	10/10/2023	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.0302	538,407.22	07/27/2023	Asphalt

Work Type: Reconstruction - 9" base, 3.5" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0702	424,400.87	06/19/2023	Asphalt

Year Ended - 2023

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Prop Taxes	272,403.41
078 04	Trunkline Non Maint Over Payment	0.01

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	846.45

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
553	ARPA funds Local	172,551.52

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501.75	581 Sign Force HSIP	31,143.99
553	ARPA Funds	315,448.48

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
569	MERS Grant	1,276,803.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539.04	MDOT RR Safety	10,208.78

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
440.01	Comm Stabilization	127,734.78
556	EGLI Grant 577	348,214.27

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
676.02	Fin Acct Campbell	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2023

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

583.13	Federal Aid Sale	446,202.00
--------	------------------	------------

Line: 80 SC-Other - County

Account	Description	Amount (\$)
671	Permitting Fees	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	1,642.50
675.11	Abandonment Fee	750.00
690	Loretto Sand Depletion	17,264.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
583.09	County Board	0.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
462	Non-Road Project	214,438.68
521	MERS Grant	1,276,803.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	25,476.04
510	Vouchers	530,135.15
510	Materials	113,179.18
510	Receipts	0.00

Year Ended - 2023

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

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
462	Non-Motorized	106.20
510	Direct	25,476.04
511	Indirect	27,737.20
513	Dist. Exp.	86.26
514	Dist. Exp. Other	8,527.35
515	Admin	4,554.28
900	Capital Outlay	0.00

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
490	Local Rd Struct - HM	26.55

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
460 038	577 Bridge	53.61
460.39	573 Bridge	227.85
462	Non Motorized Sidewalks	2,236.79
490.037	Cheese Factory Bridge	94.89

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
460 038	577 Bridge	163.60
460 039	573 Bridge	38.49
462 02	Sidewalks Non Motorized	1,606.04
490 37	Cheese Factory Bridge	68.13

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	10,888.21
513 720	Unemployment	0.00
513 723	Misc.	2,243.97
716.021	OPEB Actuarial	4,398.18

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	0.00
716	On Job Injury	0.00
716.021	OPEB	0.00
722	Physical Examinations	0.00

Year Ended - 2023

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

722.01	Renewal Fees for CDL	0.00
723	Miscellaneous	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
460 038	577 Over Sturgeon	17,320.53
460 060	CR 569 Bridge	52,147.00
460.039	Cty Rd 573 Bridge	84,586.29
462	Non Motorized Sidwalks	209,551.72
466A	Primary Rd Struct - Maint	5,415.34
488A	Cheese Factory Bridge	1,001.57
496A	Local Rd Struct - Maint.	4,084.16

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
460 039	Cty. Rd 573 Bridge	1,972.64
460 060	CR 569 Bridge	1,216.12
460 38	Ct Rd 577 Sturgeon Bridge	403.94
462	Non Motorized Sidewalk	4,886.96
466A	Prim. Struct. - Maint.	126.29
488A	Cheese Factory Bridge	23.35
496A	Local Struct. - Maint	95.24

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	50.00
712.02	Training,Mtg.	85,812.72
730	Fuel Surcharge	902.31
740.01	Township Estimates	367.66
745	GPS Internet	7,051.39
750	Safety Exp.	20,249.73
750-756	Engineering	67,579.09
754	Eng. Depreciation	8,153.48
790	Small Road Tools	0.00
792	Sign Exp.	7,722.98
793-794	Inv. Inspec. & Permit Work	76.98
795	Uncapitlized Small Road Equip	2,370.83
921-931	Utilities & Maint.	7,071.39
999	On Call Public Safety COVID	745.50

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
510 075	CR 581 Force MDOT	31,143.99
518	A/P	66,976.55
560 02	MDOT RR S Spruce St	10,208.78

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	(240.04)

Year Ended - 2023

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

517	GWOA	0.00
517	A/P	81,502.04

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Breitung Ave 8ft shoulder	0.00
459.040	Lake Antoine Rd Soft Match	0.00
462	Non Motorized Sidewalks	214,438.68

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	1,956.14
863	Leases	1,650.00
876	Boiler Inspection	310.00

Line: 244 244 Other

Account	Description	Amount (\$)
000	Y TV's 21 & 19 Dep & Utility to admin from indirect	15,660.93
703.02	Adm. Equip. Usage	4,554.28
731	Misc.	0.00
808	Professional Services	208.00
809	Bank Service Charges	1,345.70
810	Janitorial	915.00
812	Bottle Water Rental	876.50

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	1,349.25
489	Prior Year	1,224.38
489 0260	Breitung - Water Project	248,469.24
489 13	Pre Engineering	28,865.22

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2023

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

459`	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Pre Engineering	44,884.21
459	581 Sign MDOT Force	49,439.03
459 001	Prior Year	8,858.12
459 0703	CR 581 - 2024	4,738.12

