

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Newaygo 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: 10/01/2022 End: 09/30/2023

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

1. Cash	\$840,757.70
2. Investments	1,010,727.68
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,515,575.94
b. State Trunkline Maintenance	112,474.60
c. State Transportation Department - Other	102,772.99
d. Due on County Road Agreement	238,641.25
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	61,366.20

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,069,215.28
5. Road Materials	580,025.37
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	71,217.03
9. Other	

10. TOTAL ASSETS**\$6,602,774.04**

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$238,459.63
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	48,494.62
14. Advances	296,886.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	26,748.56
18. Other	78,773.55

Fund Balances

19. Primary Road Fund	5,762,982.57
20. Local Road Fund	107,771.72
21. County Road Commission Fund	42,657.39
22. Total Fund Balances	5,913,411.68

23. TOTAL LIABILITIES AND FUND BALANCES**\$6,602,774.04**

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$208,560.90
25. Land Improvements	\$2,033,407.03	
25 a.Less: Accumulated Depreciation	(82,898.94)	1,950,508.09
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	3,585,483.76	
27 a.Less: Accumulated Depreciation	(1,710,840.71)	1,874,643.05
28. Equipment - Road	11,389,584.20	
28 a.Less: Accumulated Depreciation	(9,911,593.63)	1,477,990.57
29. Equipment - Shop	303,932.30	
29 a.Less: Accumulated Depreciation	(219,183.73)	84,748.57
30. Equipment - Engineers	91,400.82	
30 a.Less: Accumulated Depreciation	(83,798.94)	7,601.88
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	252,931.33	
32 a.Less: Accumulated Depreciation	(240,282.38)	12,648.95
33. Infrastructure	97,515,572.15	
33 a.Less: Accumulated Depreciation	(41,174,640.68)	56,340,931.47
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$61,957,633.48
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,616,702.01
	37 d.Infrastructure	56,340,931.47
	38. Total Equities	\$61,957,633.48
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,215,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		194,191.09
42. Installment/Lease Purchase Payable		1,512,425.23
43. Other		0.00
	44. Total Liabilities	\$2,921,616.32
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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	61,005.61	61,005.61
Federal Sources				
50. Surface Tran. Program (STP)	842,297.04	0.00	0.00	842,297.04
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	334,719.18	0.00	0.00	334,719.18
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	5,120.18	0.00	5,120.18
56. Total Federal Sources	1,177,016.22	5,120.18	0.00	1,182,136.40
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,935.83	4,064.17		10,000.00
58. Snow Removal	67,787.03	0.00		67,787.03
59. Urban Road	0.00	0.00		0.00
60. Allocation	6,326,976.89	4,331,990.68		10,658,967.57
61. Total MTF	6,400,699.75	4,336,054.85		10,736,754.60
Other				
62. Local Bridge	62,759.85	0.00		62,759.85
63. Other	0.00	0.00	37,347.08	37,347.08
64. Total Other	62,759.85	0.00	37,347.08	100,106.93
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)	468,719.00	0.00		468,719.00
68. Forest Road (E)	42,721.85	58,440.10		101,161.95
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	511,440.85	58,440.10		569,880.95
72. Total State Sources	\$6,974,900.45	\$4,394,494.95	\$37,347.08	\$11,406,742.48

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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	\$40,945.16	\$40,945.16
74. Township Contr.	0.00	2,394,010.11	0.00	2,394,010.11
75. Other	800,000.00	0.00	9,288.23	809,288.23
76. Total Contributions	800,000.00	2,394,010.11	50,233.39	3,244,243.50
Charges for Service				
77. Trunkline Maintenance	0.00		1,297,754.74	1,297,754.74
78. Trunkline Non-maintenance	0.00		676,821.06	676,821.06
79. Salvage Sales	0.00	0.00	5,764.34	5,764.34
80. Other	1,205.82	323.93	8,890.37	10,420.12
81. Total Charges	1,205.82	323.93	1,989,230.51	1,990,760.26
Interest and Rents				
82. Interest Earned	104,834.48	10,407.72	3,836.57	119,078.77
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	104,834.48	10,407.72	3,836.57	119,078.77
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	6,008.11	3,483.43	0.00	9,491.54
90. Other	0.00	0.00	525.00	525.00
91. Total Other	6,008.11	3,483.43	525.00	10,016.54
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	\$9,063,965.08	\$6,807,840.32	\$2,142,178.16	\$18,013,983.56

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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	1,655,063.48	2,640,724.79		4,295,788.27
105. Structures	482,383.22	0.00		482,383.22
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.	2,137,446.70	2,640,724.79		4,778,171.49
Maintenance				
111. Roads	3,771,135.19	4,433,128.98		8,204,264.17
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	812,914.55	726,500.52		1,539,415.07
115. Traffic Control	23,660.99	15,926.81		39,587.80
116. Total Maintenance	4,607,710.73	5,175,556.31		9,783,267.04
117. Total Construction, Preservation And Maintenance	6,745,157.43	7,816,281.10		14,561,438.53
Other				
118. Trunkline Maintenance	0.00		1,314,961.74	1,314,961.74
119. Trunkline Non-maintenance	0.00		676,821.06	676,821.06
120. Administrative Expense	336,912.46	390,413.79		727,326.25
121. Equipment - Net	(33,839.74)	(92,659.84)	(20,982.28)	(147,481.86)
122. Capital Outlay - Net	0.00	0.00	(324,701.57)	(324,701.57)
123. Debt Principal Payment	0.00	0.00	539,354.61	539,354.61
124. Interest Expense	0.00	0.00	83,664.88	83,664.88
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	57,329.03	4,135.02	61,464.05
127. Total Other	303,072.72	355,082.98	2,273,253.46	2,931,409.16
128. Total Expenditures	\$7,048,230.15	\$8,171,364.08	\$2,273,253.46	\$17,492,847.69

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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	\$9,063,965.08	\$6,807,840.32	\$2,142,178.16	\$18,013,983.56
130. Total Expenditures	7,048,230.15	8,171,364.08	2,273,253.46	17,492,847.69
131. Excess of Revenues Over (Under) Expenditures	2,015,734.93	(1,363,523.76)	(131,075.30)	521,135.87
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,000,000.00)	1,000,000.00		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	(1,000,000.00)	1,000,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,015,734.93	(363,523.76)	(131,075.30)	521,135.87
136. Beginning Fund	4,747,247.64	471,295.48	173,732.69	5,392,275.81
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	4,747,247.64	471,295.48	173,732.69	5,392,275.81
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$5,762,982.57	\$107,771.72	\$42,657.39	\$5,913,411.68

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$358,044.88
142. Depreciation	<u>833,733.59</u>
143. Other	<u>446,745.86</u>
144. Total Direct	<u>1,638,524.33</u>

145. Indirect Equipment Expense	<u>611,218.39</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>566,691.60</u>
148. Total Operating	<u>\$566,691.60</u>

149. TOTAL EQUIPMENT EXPENSE \$2,816,434.32

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	51,523.30	211,770.94		<u>263,294.24</u>
152. Maintenance	628,547.80	1,650,397.13		<u>2,278,944.93</u>
153. Inventory Operations	0.00	0.00	20,027.31	<u>20,027.31</u>
154. MDOT	0.00		278,803.65	<u>278,803.65</u>
155. Other Reimbursable Charges	0.00	0.00	37,363.33	<u>37,363.33</u>
156. All Other Charges	0.00	0.00	85,482.72	<u>85,482.72</u>
157. Total Equipment Rental Credits	<u>680,071.10</u>	<u>1,862,168.07</u>	<u>421,677.01</u>	<u>2,963,916.18</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(147,481.86)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$680,071.10</u>	<u>\$1,862,168.07</u>	<u>\$421,677.01</u>	<u>\$2,963,916.18</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.95 %	62.83 %	14.23 %	100.00 %
161. Prorated Total Equipment Expense	<u>646,231.36</u>	<u>1,769,508.23</u>	<u>400,694.73</u>	<u>2,816,434.32</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(33,839.74)</u>	<u>(92,659.84)</u>	<u>(20,982.28)</u>	<u>(147,481.86)</u>

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	26,187.99	25,165.72
165. Primary Maintenance	405,578.49	389,746.33
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	134,033.96	128,801.81
168. Local Maintenance	880,864.97	846,479.53
169. Inventory	6,819.55	0.00
170. Equipment Expense - Direct	182,276.99	175,161.63
171. Equipment Expense - Indirect	89,020.29	85,545.29
172. Equipment Expense - Operating	0.00	0.00
173. Administration	368,792.93	354,396.58
174. State Trunkline Maintenance	294,507.13	
175. Sundry Account Rec.	24,543.25	
176. Capital Outlay	1,580.34	1,518.65
177. Other	0.00	0.00
178. Total Payroll	\$2,414,205.89	
179. Less Applicable Payroll	(325,869.93)	
180. Total Applicable Labor Cost	\$2,088,335.96	Total Distributive \$2,006,815.54

	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	\$300,114.04	\$107,564.00	\$720,427.61	\$1,145,773.05	\$40,974.45	\$81,301.27	\$2,396,154.42
182. Less: Benefits Recovered	(37,037.72)	(13,274.71)	(88,909.52)	(141,402.32)	(5,056.75)	(10,033.56)	(295,714.58)
183. Less: Refunds	(14.20)	(64,140.77)	0.00	(29,441.67)	0.00	(27.67)	(93,624.31)
184. Benefits to be Distributed	263,062.12	30,148.52	631,518.09	974,929.06	35,917.70	71,240.04	2,006,815.53
185. Applicable Labor Cost	2,088,335.96	2,088,335.96	2,088,335.96	2,088,335.96	2,088,335.96	2,088,335.96	
186. Factor	0.125967	0.014437	0.302403	0.466845	0.017199	0.034113	0.960964

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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.	2,090,950.23	46,496.47
189. Primary Maintenance	4,507,477.99	58,865.07
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,647,167.28	100,232.74
192. Local Maintenance	5,055,166.03	112,411.75
193. Other	0.00	0.00
194. TOTAL	\$14,300,761.53	\$318,006.03

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	14,209.41	1,546.25	23,854.00	0.00	278,390.14	\$317,999.80
196. Applicable Operation Cost	14,300,761.53	14,300,761.53	14,300,761.53	14,300,761.53	14,300,761.53	
197. Factor	0.000994	0.000108	0.001668	0.000000	0.019467	\$0.022237

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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.	632,872.43	865,813.51	1,504,574.27	1,774,911.28	2,137,446.70	2,640,724.79
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,408,117.86	4,803,523.49	199,592.87	372,032.82	4,607,710.73	5,175,556.31
202. Total	<u>\$5,040,990.29</u>	<u>\$5,669,337.00</u>	<u>\$1,704,167.14</u>	<u>\$2,146,944.10</u>	<u>\$6,745,157.43</u>	<u>\$7,816,281.10</u>

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$260,705.15	\$33,801.98
204. Fringe Benefits	261,774.02	33,940.56
205. Equipment Rental	227,881.18	50,922.47
206. Materials	440,126.34	526,592.83
207. Handling Charges	0.00	0.00
208. Overhead	103,015.43	53,022.84
209. Other	21,459.62	(21,459.62)
210. Total Charges for Current Year	\$1,314,961.74	\$676,821.06
211. Beginning Balance	60,403.99	0.00
212. Sub-Total	1,375,365.73	676,821.06
213. Less Credits	(1,262,891.13)	(574,048.07)
214. Ending Balance	\$112,474.60	\$102,772.99

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	605,523.40
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	6,650.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$612,173.40</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	612,173.40	612,173.40
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	612,173.40	612,173.40
227. Less: Depreciation and Depletion 968	0.00	0.00	(936,874.97)	(936,874.97)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(324,701.57)</u>	<u>\$(324,701.57)</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	5,968,256.13	5,968,256.13
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: 10/01/2022 End: 09/30/2023

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>\$10,736,754.60</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>727,326.25</u>
234. Total Capital Outlay (from Page 13)			<u>612,173.40</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>539,354.61</u>
236. Interest Expense (from Page 6 Expenditures)			<u>83,664.88</u>
236 a. Total Deductions			<u>1,962,519.14</u>
236 b. Adjusted MTF Returns			<u>8,774,235.46</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,137,446.70</u>	<u>\$2,640,724.79</u>	<u>4,778,171.49</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>4,607,710.73</u>	<u>5,175,556.31</u>	<u>9,783,267.04</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>6,745,157.43</u>	<u>7,816,281.10</u>	<u>14,561,438.53</u>
241. 90% of Adjusted MTF Returns			<u>7,896,811.91</u>

Year Ended - 2023

Start: 10/01/2022 **End:** 09/30/2023

**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>123,476.40</u>	<u>86,819.47</u>	<u>106,650.00</u>	<u>38,961.04</u>	<u>104,605.00</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>12,188.80</u>	<u>224,836.00</u>	<u>43,309.68</u>	<u>167,007.21</u>	<u>202,315.26</u>
242. TOTAL					<u>\$1,110,168.86</u>

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

$$\underline{0,736,754.60} \times .10 = \underline{1,073,675.46}$$

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$89,372.17
712-724	Fringe Benefits - Shop Employees	5,675.65
721	Drug Testing	2,735.99
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	5,522.35
734	Safety Supplies - Shop	40,813.91
736	Tire Shop Supplies	0.00
737	Shop Supplies	64,172.00
791	Equipment Material/Parts Inventory Adjustment	35,253.14
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	5,298.94
807	Data Processing - Shop	7,096.40
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,127.62
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	9,585.54
875	Insurance - Shop Buildings	28,307.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	55,414.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,707.99
931	Buildings Repairs and Maintenance	121,651.66
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	20,927.27
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	49,112.84
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	14,183.54
968	Depreciation - Stockroom Expense	19,260.38
707	Other:	0.00
	243. TOTAL	\$611,218.39

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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	\$264,541.85
709-714	Administrative Leave	100,824.67
724	Fringe Benefits	354,776.73
727	Postage	1,942.88
728	Office Supplies	21,071.55
730	Dues and Subscriptions	27,808.01
801	Contractual Services	0.00
803	Legal Services	3,770.39
804	Auditing and Accounting Services	12,650.00
807	Data Processing	0.00
810	Education	6,544.56
850-853	Communications	14,462.38
861	Travel and Mileage	4,082.79
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,419.63
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	20,443.00
882	Insurance - General Liability	0.00
920-923	Utilities	8,353.72
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	11,335.83
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	15,266.85
968	Depreciation - Engineering Equipment	5,469.81
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	6,731.36
	244. TOTAL	\$883,496.01
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(131.49)
629	Overhead - State Trunkline Maintenance	(156,038.27)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(156,169.76)
	245. Net Administrative Expense	\$727,326.25

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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>
16 Mile Rd. and Green Ave.	Troy Township	27,390.00	GravelSurfacing
Osborn Ave. from 13 Mile - 18 Mile	Troy Township	40,721.85	GravelSurfacing
Green Ave. south of 18 Mile	Troy Township	44,458.73	GravelSurfacing
	246. Total	<u>\$112,570.58</u>	

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

**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	2.20 mi.	x \$378,188.33	1.50 mi.	\$395,798.39
252. Resurfacing	12.50 mi.	1,227,174.72	11.18 mi.	1,434,090.14
253. Gravel Surfacing	1.00 mi.	49,700.43	15.26 mi.	639,033.73
254. Paving Gravel Roads	0.00 mi.	0.00	0.62 mi.	171,802.53
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		1,655,063.48		2,640,724.79
BRIDGES				
261. Replacement	2.00 ea.	459,708.13	0.00 ea.	0.00
262. Recondition or Repair	2.00 ea.	22,675.09	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		482,383.22		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,137,446.70		\$2,640,724.79

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

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

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 (\$)
ASHLAND	53.64	0.00	172,452.60	17.10	0.00	49,949.10	2,764	60,808.00
BARTON	45.16	0.00	145,189.40	13.00	0.00	37,973.00	706	15,532.00
BEAVER	28.70	0.00	92,270.50	19.60	0.00	57,251.60	463	10,186.00
BIG PRAIRIE	52.26	0.00	168,015.89	16.80	0.00	49,072.80	2,436	53,592.00
BRIDGETON	37.33	0.00	120,015.96	13.00	0.00	37,973.00	2,224	48,928.00
BROOKS	48.17	0.00	154,866.54	14.54	0.00	42,471.34	3,705	81,510.00
CROTON	57.72	0.00	185,569.80	14.60	0.00	42,646.60	3,368	74,096.00
DAYTON	57.33	0.00	184,315.96	16.70	0.00	48,780.70	1,994	43,868.00
DENVER	54.91	0.00	176,535.65	12.60	0.00	36,804.60	1,596	35,112.00
ENSLEY	53.07	0.00	170,620.05	21.75	0.00	63,531.75	2,603	57,266.00
EVERETT	45.05	0.00	144,835.75	12.22	0.00	35,694.62	1,978	43,516.00
GARFIELD	60.35	0.00	194,025.25	11.80	0.00	34,467.80	2,486	54,692.00
GOODWELL	45.50	0.00	146,282.50	6.00	0.00	17,526.00	536	11,792.00
GRANT	66.42	0.00	213,540.29	12.00	0.00	35,052.00	3,298	72,556.00
HOME	36.17	0.00	116,286.54	12.00	0.00	35,052.00	238	5,236.00
LILLEY	29.22	0.00	93,942.30	10.60	0.00	30,962.60	835	18,370.00
LINCOLN	43.97	0.00	141,363.55	9.80	0.00	28,625.80	1,292	28,424.00
MERRILL	45.15	0.00	145,157.25	12.44	0.00	36,337.24	741	16,302.00
MONROE	22.34	0.00	71,823.10	15.50	0.00	45,275.50	328	7,216.00
NORWICH	38.63	0.00	124,195.45	13.10	0.00	38,265.10	547	12,034.00
SHERIDAN	52.23	0.00	167,919.45	15.64	0.00	45,684.44	2,518	55,396.00
SHERMAN	47.24	0.00	151,876.61	22.40	0.00	65,430.40	2,105	46,310.00
TROY	19.73	0.00	63,431.95	19.10	0.00	55,791.10	254	5,588.00
WILCOX	32.30	0.00	103,844.50	11.47	0.00	33,503.87	1,133	24,926.00
266. Totals	1,072.59	0.00	\$3,448,376.84	343.76	0.00	\$1,004,122.96	40,148	\$883,256.00

Local Road Rate Per Mile	3215	Primary Road Rate Per Mile	2921
Local Urban Road Rate Per Mile	2781	Primary Urban Road Rate Per Mile	16685
Population Rate Per Capita	22		

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ASHLAND	0.00	345,464.83	345,464.83	231,703.83
BARTON				
BEAVER				
BIG PRAIRIE	0.00	856,581.35	856,581.35	151,061.94
BRIDGETON	0.00	448,142.08	448,142.08	0.00
BROOKS	0.00	0.00	0.00	310.03
CROTON	0.00	126,271.99	126,271.99	5,493.92
DAYTON	0.00	333,506.76	333,506.76	261,957.89
DENVER	0.00	0.00	0.00	49,042.21
ENSLEY	0.00	385,976.21	385,976.21	308,630.86
EVERETT	0.00	0.00	0.00	1,051.09
GARFIELD	0.00	85,578.09	85,578.09	179,513.26
GOODWELL	0.00	342,201.60	342,201.60	80,660.21
GRANT	0.00	471,190.39	471,190.39	455,085.35
HOME	0.00	49,700.43	49,700.43	0.00
LILLEY	0.00	135,082.30	135,082.30	106,132.43
LINCOLN	0.00	68,911.90	68,911.90	67,436.42
MERRILL	0.00	379,744.51	379,744.51	0.00
MONROE				
NORWICH	0.00	191,362.71	191,362.71	143,342.26
SHERIDAN	0.00	294,216.78	294,216.78	199,163.35
SHERMAN	0.00	224,545.56	224,545.56	153,425.06
Troy	0.00	27,967.93	27,967.93	0.00
WILCOX	0.00	11,726.07	11,726.07	0.00
267. Totals	\$0.00	\$4,778,171.49	\$4,778,171.49	\$2,394,010.11

*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: 10/01/2022 End: 09/30/2023

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
8 Mile and Hickory/488.08.22	191,362.71	06/05/2023	Asphalt
40th/488.16.20	171,642.51	08/30/2023	Asphalt
80th/488.20.31	90,809.12	05/10/2023	Asphalt
64th/488.20.32	163,597.58	04/24/2023	Asphalt
Austrian and Arbor/488.22.84	48,624.02	06/08/2023	Asphalt
136th/488.23.122	140,869.49	06/21/2023	Asphalt
136th/488.23.123	113,994.24	06/15/2023	Asphalt
136th/488.23.124	123,917.94	06/15/2023	Asphalt
Bittersweet/488.23.125	92,408.72	07/10/2023	Asphalt
Juniper/488.24.95	145,824.45	07/13/2023	Asphalt
120th/488.24.96	191,749.38	06/23/2023	Asphalt
7 Mile/458.09.29	273,691.74	06/03/2023	Asphalt
Elm/458.16.19	335,968.61	10/25/2022	Asphalt
Elm/458.16.21	272,791.04	05/18/2023	Asphalt
Newcosta/458.17.06	126,120.70	11/07/2022	Asphalt
Green/458.20.04	39,810.08	09/29/2023	Asphalt
112th	110,517.57	11/10/2022	Asphalt

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Ramshorn/488.13.48	193,776.63	07/15/2023	Asphalt
32nd/488.14.53	202,021.76	07/30/2023	Asphalt
11 Mile/458.06.08	378,188.33	10/06/2022	Asphalt

Work Type: Cape seal or slurry seal or fog seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
13 Mile Rd./467.01.01	188,367.74	06/09/2023	Asphalt
14 Mile, Walnut, 13 Mile/467.02.01	214,981.83	06/10/2023	Asphalt
14 Mile east of M37/467.03.01	61,423.38	06/10/2023	Asphalt
Felch and 5 Mile/467.11.01	93,335.65	06/10/2023	Asphalt
4 Mile, Comstock, 7 Mile/467.12.01	223,782.85	06/10/2023	Asphalt
40th, Pine, 36th/467.15.01	253,323.94	06/10/2023	Asphalt

Year Ended - 2023

Start: 10/01/2022 End: 09/30/2023

120th/467.22.01	109,124.47	06/10/2023	Asphalt
Pierce Dr./467.06.01	190,812.54	06/19/2023	Asphalt
Elm/467.09.01	244,209.12	06/30/2023	Asphalt
36th and Newcosta/467.16.02	134,775.67	06/30/2023	Asphalt
Cypress Ave/467.24.01	311,289.61	06/30/2023	Asphalt
Warner Ave/467.20.01	268,803.65	06/30/2023	Asphalt
Pine, 497.09.03	71,156.98	09/14/2023	Asphalt
Fitzgerald/497.12.19	47,372.95	08/23/2023	Asphalt
Adams/497.12.20	15,216.21	08/23/2023	Asphalt
Carrigan Dr.	32,557.86	09/15/2023	Asphalt
Bingham/497.19.05	53,884.51	05/30/2023	Asphalt
Bingham/497.19.06	47,162.02	05/30/2023	Asphalt
Bingham/497.19.07	42,371.67	05/30/2023	Asphalt
Park Meadows/497.22.16	8,923.59	09/05/2023	Asphalt
Walnut/497.23.82	47,615.20	08/16/2023	Asphalt
Centerline, 497.23.83	58,038.49	08/02/2023	Asphalt
Beech, 497.24.97	48,260.81	08/16/2023	Asphalt
136th/497.24.99	52,728.05	08/16/2023	Asphalt

Work Type: Grade and Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mundy Ave./488.03.19	68,238.72	05/10/2023	Gravel
Pettibone Lake/488.03.20	36,079.99	05/11/2023	Gravel
13 Mile/488.03.21	30,763.59	05/10/2023	Gravel
4 Mile/488.09.03	50,555.98	06/05/2023	Gravel
Locust/488.09.31	17,953.88	07/13/2023	Gravel
Grand Blvd/488.11.32	44,397.92	07/15/2023	Gravel
Comstock/488.13.49	139,730.13	05/30/2023	Gravel
96th/488.19.55	53,177.39	04/28/2023	Composite
Blair/488.22.82	79,099.11	06/30/2023	Gravel
128th,Pear,Hemlock,124th/488.24.94	33,176.16	07/17/2023	Gravel
Walnut/458.02.04	49,700.43	09/21/2023	Gravel

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Wisner/488.19.56	32,400.70	06/21/2023	Composite

Year Ended - 2023

Start: 10/01/2022 **End:** 09/30/2023

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
11 Mile, 458.06.08	378,188.33	10/01/2022	Asphalt
16th, 488.16.16	76,179.19	10/07/2022	Asphalt

Work Type: Wedge

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
124th/488.22.85	7,421.39	06/06/2023	Asphalt
Wisner/488.22.83	47,331.91	06/07/2023	Asphalt
128th/458.24.10	15,226.22	09/27/2023	Asphalt
CrotonHardy/467.17.01	89,564.82	09/19/2023	Asphalt
120th/497.24.98	78,446.78	08/16/2023	Asphalt