

**2023**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Clare 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	\$56,537.64
2. Investments	2,487,451.17
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,433,447.05
b. State Trunkline Maintenance	38,848.45
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	439,709.12
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	646,268.31
5. Road Materials	235,794.55
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	20,919.39
9. Other	

**10. TOTAL ASSETS****\$5,358,975.68**

Year Ended - 2023

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$54,112.86
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	96,124.70
14. Advances	358,242.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	143,751.01

**Fund Balances**

19. Primary Road Fund	1,305,646.53
20. Local Road Fund	1,015,663.59
21. County Road Commission Fund	2,385,434.99
<b>22. Total Fund Balances</b>	<b>4,706,745.11</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,358,975.68**

## Year Ended - 2023

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$187,883.20
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,642,269.67	
27 a.Less: Accumulated Depreciation	(1,328,807.96)	313,461.71
28. Equipment - Road	9,743,589.75	
28 a.Less: Accumulated Depreciation	(7,620,631.56)	2,122,958.19
29. Equipment - Shop	350,967.13	
29 a.Less: Accumulated Depreciation	(289,901.07)	61,066.06
30. Equipment - Engineers	72,950.45	
30 a.Less: Accumulated Depreciation	(62,228.29)	10,722.16
31. Equipment - Yard and Storage	264,478.48	
31 a.Less: Accumulated Depreciation	(239,840.16)	24,638.32
32. Equipment and Furniture - Office	162,398.81	
32 a.Less: Accumulated Depreciation	(143,520.59)	18,878.22
33. Infrastructure	89,861,053.00	
33 a.Less: Accumulated Depreciation	(56,232,896.02)	33,628,156.98
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$36,367,764.84</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	2,739,607.88
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	33,628,156.96
	<b>38. Total Equities</b>	<b>\$36,367,764.84</b>
<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		355,589.98
42. Installment/Lease Purchase Payable		590,058.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$945,647.98</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b><u>Taxes</u></b>				
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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	39,175.00	39,175.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	2,064,963.99	0.00	0.00	2,064,963.99
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	2,064,963.99	0.00	0.00	2,064,963.99
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,984.66	4,015.34		10,000.00
58. Snow Removal	4,579.28	0.00		4,579.28
59. Urban Road	116,514.23	65,891.04		182,405.27
60. Allocation	4,449,896.47	2,985,610.98		7,435,507.45
61. Total MTF	4,576,974.64	3,055,517.36		7,632,492.00
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	71,116.97	0.00		71,116.97
68. Forest Road (E)	70,389.14	0.00		70,389.14
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	141,506.11	0.00		141,506.11
<b>72. Total State Sources</b>	<b>\$4,718,480.75</b>	<b>\$3,055,517.36</b>	<b>\$0.00</b>	<b>\$7,773,998.11</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,805,598.22	0.00	1,805,598.22
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	1,805,598.22	0.00	1,805,598.22
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,305,127.22	1,305,127.22
78. Trunkline Non-maintenance	0.00		25,428.06	25,428.06
79. Salvage Sales	0.00	0.00	7,360.19	7,360.19
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,337,915.47	1,337,915.47
<b>Interest and Rents</b>				
82. Interest Earned	61,363.40	61,363.41	0.00	122,726.81
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	61,363.40	61,363.41	0.00	122,726.81
<b>Other</b>				
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	195,056.50	0.00	195,056.50
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	131,674.71	131,674.71
91. Total Other	0.00	195,056.50	131,674.71	326,731.21
<b>Other Financing Sources</b>				
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	730,315.19	0.00	730,315.19
96. Total Other Fin. Sources	0.00	730,315.19	0.00	730,315.19
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$6,844,808.14</b>	<b>\$5,847,850.68</b>	<b>\$1,508,765.18</b>	<b>\$14,201,424.00</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	3,898,785.58	1,791,295.82		5,690,081.40
105. Structures	84,322.12	651,291.33		735,613.45
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.	3,983,107.70	2,442,587.15		6,425,694.85
<b>Maintenance</b>				
111. Roads	830,742.93	2,844,943.70		3,675,686.63
112. Structures	9,039.50	53,026.51		62,066.01
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	461,509.76	670,118.28		1,131,628.04
115. Traffic Control	122,258.40	48,170.11		170,428.51
116. Total Maintenance	1,423,550.59	3,616,258.60		5,039,809.19
117. Total Construction, Preservation And Maintenance	5,406,658.29	6,058,845.75		11,465,504.04
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,370,592.17	1,370,592.17
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	301,364.09	337,716.65		639,080.74
121. Equipment - Net	(54,885.38)	(173,500.82)	(47,518.07)	(275,904.27)
122. Capital Outlay - Net	0.00	1,063,196.61	0.00	1,063,196.61
123. Debt Principal Payment	0.00	140,257.11	0.00	140,257.11
124. Interest Expense	0.00	17,859.58	0.00	17,859.58
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	246,478.71	1,385,529.13	1,323,074.10	2,955,081.94
<b>128. Total Expenditures</b>	<b>\$5,653,137.00</b>	<b>\$7,444,374.88</b>	<b>\$1,323,074.10</b>	<b>\$14,420,585.98</b>

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	\$6,844,808.14	\$5,847,850.68	\$1,508,765.18	\$14,201,424.00
130. Total Expenditures	5,653,137.00	7,444,374.88	1,323,074.10	14,420,585.98
131. Excess of Revenues Over (Under) Expenditures	1,191,671.14	(1,596,524.20)	185,691.08	(219,161.98)
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,305,646.53)	1,305,646.53		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	(1,305,646.53)	1,305,646.53		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(113,975.39)	(290,877.67)	185,691.08	(219,161.98)
136. Beginning Fund	1,419,621.92	1,306,541.26	2,199,743.91	4,925,907.09
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,419,621.92	1,306,541.26	2,199,743.91	4,925,907.09
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,305,646.53	\$1,015,663.59	\$2,385,434.99	\$4,706,745.11



**Year Ended - 2023**

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$294,534.63	
142. Depreciation	<u>820,637.24</u>	
143. Other	<u>535,674.11</u>	
<b>144. Total Direct</b>		<u>1,650,845.98</u>

145. Indirect Equipment Expense		<u>918,241.04</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>636,466.67</u>	
<b>148. Total Operating</b>		<u>\$636,466.67</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,205,553.69

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>184,107.25</u>	<u>399,224.25</u>		<u>583,331.50</u>
152. Maintenance	<u>508,455.91</u>	<u>1,790,070.63</u>		<u>2,298,526.54</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	0.00
154. MDOT	<u>0.00</u>		<u>496,333.95</u>	<u>496,333.95</u>
155. Other Reimbursable Charges	<u>0.00</u>	0.00	0.00	0.00
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>103,265.97</u>	<u>103,265.97</u>
157. Total Equipment Rental Credits	<u>692,563.16</u>	<u>2,189,294.88</u>	<u>599,599.92</u>	<u>3,481,457.96</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(275,904.27)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$692,563.16</u>	<u>\$2,189,294.88</u>	<u>\$599,599.92</u>	<u>\$3,481,457.96</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	19.89 %	62.88 %	17.22 %	100.00 %
161. Prorated Total Equipment Expense	<u>637,677.78</u>	<u>2,015,794.06</u>	<u>552,081.85</u>	<u>3,205,553.69</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(54,885.38)</u>	<u>(173,500.82)</u>	<u>(47,518.07)</u>	<u>(275,904.27)</u>

Year Ended - 2023

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	106,299.13	109,719.73
165. Primary Maintenance	243,935.13	251,784.71
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	222,198.38	229,348.50
168. Local Maintenance	692,449.22	714,731.55
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	144,935.31	149,599.18
171. Equipment Expense - Indirect	170,781.08	176,276.64
172. Equipment Expense - Operating	0.00	0.00
173. Administration	243,386.81	251,218.75
174. State Trunkline Maintenance	333,934.79	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	384,680.93	0.00
<b>178. Total Payroll</b>	<b>\$2,542,600.78</b>	
179. Less Applicable Payroll	(718,615.72)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,823,985.06</b>	Total Distributive <b>\$1,882,679.06</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$269,347.38	\$68,557.00	\$929,098.40	\$767,567.62	\$0.00	\$3,439.00	\$2,038,009.40
182. Less: Benefits Recovered	(9,266.70)	(15,444.50)	(163,711.70)	(117,378.20)	0.00	(3,088.90)	(308,890.00)
183. Less: Refunds	0.00	(11,292.12)	0.00	(6,148.72)	0.00	0.00	(17,440.84)
184. Benefits to be Distributed	260,080.68	41,820.38	765,386.70	644,040.70	0.00	350.10	1,711,678.56
185. Applicable Labor Cost	1,823,985.00	1,823,985.00	1,823,985.00	1,823,985.00	0.00	1,823,985.00	
186. Factor	0.142589	0.022928	0.419623	0.353095	0.000000	0.000192	0.938427

Year Ended - 2023

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	3,983,107.70	5,075.97
189. Primary Maintenance	1,423,550.59	1,814.14
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,442,587.15	3,112.77
192. Local Maintenance	3,616,258.60	4,608.47
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$11,465,504.04</b>	<b>\$14,611.35</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	(77,854.69)	54,980.00	0.00	164,706.64	\$141,831.95
196. Applicable Operation Cost	11,465,504.04	11,465,504.04	11,465,504.04	11,465,504.04	11,465,504.04	
197. Factor	0.000000	(0.006790)	0.004795	0.000000	0.014365	\$0.012370

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.	769,802.37	1,287,213.18	3,213,305.33	1,155,373.97	3,983,107.70	2,442,587.15
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,299,898.80	3,563,038.70	123,651.79	53,219.90	1,423,550.59	3,616,258.60
<b>202. Total</b>	<u>\$2,069,701.17</u>	<u>\$4,850,251.88</u>	<u>\$3,336,957.12</u>	<u>\$1,208,593.87</u>	<u>\$5,406,658.29</u>	<u>\$6,058,845.75</u>

Year Ended - 2023

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$333,934.79	\$0.00
204. Fringe Benefits	308,890.00	0.00
205. Equipment Rental	496,333.95	0.00
206. Materials	104,211.26	0.00
207. Handling Charges	0.00	0.00
208. Overhead	127,222.17	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,370,592.17</b>	<b>\$0.00</b>
211. Beginning Balance	247,027.20	343,734.77
212. Sub-Total	1,617,619.37	343,734.77
213. Less Credits	(1,578,770.92)	(343,734.77)
<b>214. Ending Balance</b>	<b>\$38,848.45</b>	<b>\$0.00</b>

**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)	19,654.79
217. Equipment Road (976, 981)	1,933,188.28
218. Equipment Shop (977)	7,451.95
219. Equipment Engineers (978)	3,290.36
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	3,556.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,967,141.88</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	1,967,141.88	0.00	1,967,141.88
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	1,967,141.88	0.00	1,967,141.88
227. Less: Depreciation and Depletion 968	0.00	(903,945.27)	0.00	(903,945.27)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$1,063,196.61</u>	<u>\$0.00</u>	<u>\$1,063,196.61</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	2,612,339.10	0.00	2,612,339.10
230. Percentage of Total	0.00 %	100.00 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	195,056.50	0.00	195,056.50

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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$7,632,492.00</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>639,080.74</u>
234. Total Capital Outlay (from Page 13)			<u>1,967,141.88</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>140,257.11</u>
236. Interest Expense (from Page 6 Expenditures)			<u>17,859.58</u>
236 a. Total Deductions			<u>2,764,339.31</u>
236 b. Adjusted MTF Returns			<u>4,868,152.69</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,983,107.70</u>	<u>\$2,442,587.15</u>	<u>6,425,694.85</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,423,550.59</u>	<u>3,616,258.60</u>	<u>5,039,809.19</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>5,406,658.29</u>	<u>6,058,845.75</u>	<u>11,465,504.04</u>
241. 90% of Adjusted MTF Returns			<u>4,381,337.42</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)

<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>723,213.62</u>	<u>1,290,366.48</u>	<u>1,362,393.85</u>	<u>195,736.46</u>	<u>42,048.00</u>
<b>Fiscal Year</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Expenditures (\$)</b>	<u>0.00</u>	<u>52,000.00</u>	<u>77,838.40</u>	<u>2,414,272.11</u>	<u>1,241,990.85</u>
<b>242. TOTAL</b>					<u>\$7,399,859.77</u>

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

$$\underline{7,632,492.00} \times .10 = \underline{763,249.20}$$



Year Ended - 2023

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$170,781.08
712-724	Fringe Benefits - Shop Employees	176,276.63
721	Drug Testing	5,760.57
728	Office Supplies - Shop	91.93
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	7,275.91
734	Safety Supplies - Shop	25,482.13
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	794.00
806	Laundry Services	9,412.61
807	Data Processing - Shop	8,997.83
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,070.87
861	Travel and Mileage - Shop Employees	14,213.67
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	76,438.59
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	41,119.32
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	101,735.06
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	67,564.51
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	40,106.53
968	Depreciation - Storage Building	11,870.01
968	Depreciation - Shop Equipment	18,374.94
968	Depreciation - Stockroom Expense	0.00
707	Other:	137,874.85
	<b>243. TOTAL</b>	<b>\$918,241.04</b>

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	\$243,386.81
709-714	Administrative Leave	0.00
724	Fringe Benefits	251,218.78
727	Postage	936.80
728	Office Supplies	3,556.83
730	Dues and Subscriptions	15,153.70
801	Contractual Services	0.00
803	Legal Services	113.64
804	Auditing and Accounting Services	8,190.00
807	Data Processing	17,786.37
810	Education	0.00
850-853	Communications	3,472.57
861	Travel and Mileage	9,123.19
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	411.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	610.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	31,383.00
920-923	Utilities	4,735.50
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	687.96
966-967	Overhead	0.00
968	Depreciation - Buildings	2,179.98
968	Depreciation - Engineering Equipment	4,348.72
968	Depreciation - Office Equipment and Furniture	6,427.85
	Other:	35,812.81
	<b>244. TOTAL</b>	<b>\$639,535.51</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(454.77)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(454.77)</b>
	<b>245. Net Administrative Expense</b>	<b>\$639,080.74</b>

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>
Harrison Avenue	Frost Township	283,118.10	GravelSurfacing
Old State Avenue	Greenwood Township	60,595.67	GravelSurfacing
Monroe Road	Hatton Township	138,525.76	GravelSurfacing
Old State Avenue	Lincoln	268,139.20	Reconstruction
<b>246. Total</b>		<u>\$750,378.73</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
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	5.22 mi.	x \$1,462,392.78	0.00 mi.	\$0.00
252. Resurfacing	47.54 mi.	2,303,974.61	14.10 mi.	1,000,257.54
253. Gravel Surfacing	3.39 mi.	132,418.19	8.23 mi.	791,038.28
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
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		3,898,785.58		1,791,295.82
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	84,322.12	0.00 ea.	651,291.33
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>84,322.12</b>		<b>651,291.33</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,983,107.70</b>		<b>\$2,442,587.15</b>

\*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 (\$)
Arthur	43.31	0.00	139,241.65	0.00	0.00	0.00	676	14,872.00
Franklin	38.25	0.00	122,973.75	15.80	0.00	46,151.80	730	16,060.00
Freeman	43.77	0.00	140,720.55	11.04	0.00	32,247.84	1,125	24,750.00
Frost	46.15	0.00	148,372.25	16.17	0.00	47,232.57	1,038	22,836.00
Garfield	53.43	0.00	171,777.45	17.56	0.00	51,292.76	1,807	39,754.00
Grant	61.43	11.13	228,449.98	13.09	0.62	48,580.59	3,360	73,920.00
Greenwood	43.09	0.00	138,534.35	14.96	0.00	43,698.16	1,108	24,376.00
Hamilton	38.54	0.00	123,906.10	17.61	0.00	51,438.81	1,785	39,270.00
Hatton	27.47	0.00	88,316.05	22.89	0.00	66,861.69	893	19,646.00
Hayes	93.78	0.00	301,502.70	8.40	0.00	24,536.40	4,642	102,124.00
Lincoln	44.27	0.00	142,328.05	16.95	0.00	49,510.95	1,805	39,710.00
Redding	40.71	0.00	130,882.65	8.32	0.00	24,302.72	459	10,098.00
Sheridan	43.97	0.00	141,363.55	21.93	0.00	64,057.53	1,548	34,056.00
Summerfield	46.60	0.00	149,819.00	14.40	0.00	42,062.40	459	10,098.00
Surrey	46.89	12.52	185,569.47	10.12	6.35	135,510.27	2,755	60,610.00
Winterfield	48.40	0.00	155,606.00	12.64	0.00	36,921.44	460	10,120.00
<b>266. Totals</b>	<b>760.06</b>	<b>23.65</b>	<b>\$2,509,363.55</b>	<b>221.88</b>	<b>6.97</b>	<b>\$764,405.93</b>	<b>24,650</b>	<b>\$542,300.00</b>

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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Arthur				
Franklin	0.00	393,428.59	393,428.59	0.00
Freeman	0.00	203,896.75	203,896.75	154,572.09
Frost	0.00	549,485.41	549,485.41	304,677.25
Garfield	0.00	113,608.90	113,608.90	0.00
Grant	0.00	212,926.93	212,926.93	89,027.05
Greenwood	0.00	108,502.50	108,502.50	230,000.00
Hamilton	0.00	210,165.68	210,165.68	0.00
Hatton	0.00	138,525.76	138,525.76	60,085.87
Hayes	0.00	335,106.05	335,106.05	260,544.41
Lincoln	0.00	367,196.79	367,196.79	83,447.37
Redding	0.00	0.00	0.00	0.00
Sheridan	0.00	734,483.34	734,483.34	65,226.73
Summerfield	0.00	440,550.76	440,550.76	270,672.61
Surrey	0.00	2,057,317.66	2,057,317.66	48,488.95
Winterfield	0.00	568,753.45	568,753.45	238,855.89
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$6,433,948.57</b>	<b>\$6,433,948.57</b>	<b>\$1,805,598.22</b>

\*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 overlays of 1.5 inches or less

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Leota intersection	2,000.00	09/30/2023	Asphalt
Jackson	68,407.67	09/30/2023	Asphalt
Long Lake	171,145.88	09/30/2023	Asphalt
Cranberry lake	151,851.39	09/30/2023	Asphalt

**Work Type:** Bituminous Reconstruction

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Keehn	99,068.75	09/30/2023	Asphalt
Shadow Brook	84,945.09	09/30/2023	Asphalt
Old State	600,564.76	05/01/2023	Asphalt

**Work Type:** Bituminous Resurfacing

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Rodgers	152,102.33	09/30/2023	Asphalt
Lake station	114,748.69	09/30/2023	Asphalt
Maple Grove	50,775.25	09/30/2023	Asphalt
Hampton Street	66,969.29	09/30/2023	Asphalt

**Work Type:** Bituminous Shoulders

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Long Lake,Cook,Pierce and Strawberry	35,801.53	09/30/2023	Asphalt

**Work Type:** Multiple Course Chip Seal

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Harding Ave.	32,004.21	09/30/2023	Asphalt
Washington/South	31,660.87	09/30/2023	Asphalt

Year Ended - 2023

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

**Work Type:** New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Ashard	109,627.00	09/30/2023	Asphalt

**Work Type:** Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Arnold Lake	161,754.76	09/30/2023	Asphalt

**Work Type:** Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Rodgers/Arnold Lake	62,917.42	09/30/2023	Asphalt
Chip Seal 2023	663,775.57	09/30/2023	Asphalt
Ball Ave.	10,526.96	09/30/2023	Asphalt
Kaplinger	52,689.91	09/30/2023	Asphalt
Beaverton/Kaplinger	36,337.14	09/30/2023	Asphalt

**Work Type:** Ultra-Thin Bituminous Overlay (< 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Holbrook Sub	92,825.78	09/30/2023	Asphalt
Oakland Drive	21,949.92	09/30/2023	Asphalt



Year Ended - 2023

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

**Sub Ledger Report**

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040	Accounts Receivable	0.00

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
123	Prepaid Expense	20,919.39
546	MTF Revenue August	0.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
228	Due to State of Michigan	143,751.01

**Line: 49 Specify - County**

Account	Description	Amount (\$)
451	Permit Fees	39,175.00

**Line: 55 FS-Other - Local**

Account	Description	Amount (\$)
521	SRSI	0.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
510.003	Federal Hazard Elimination	0.00

**Line: 63 OTH-Other - Local**

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions L	0.00

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
560 001	Special Winter Maint	0.00
560 002	Local Agency Disbursement	0.00
560 003	General Fund Distributions P	0.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
646	Handling Charges	0.00
668.001	Royalties-Oil Lease	0.00
675	Other Contributions	130,456.65

Year Ended - 2023

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

675.1	Other Contributions - ORV	1,218.06
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**Line: 126 Other - County**

Account	Description	Amount (\$)
519	Maintenance Service Other	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Parts, Etc	535,674.11

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510	Equip Direct	15,079.84
511	Equip Indirect	66,094.51
513	Equip Dist. Fringe	0.00
514	Equip Engineering	22,091.62
515	Equip Admin	0.00

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
513	Distributive	269,347.38
514	Engineering	115,333.55

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	Unemployment	3,439.00
721	Drug Test Expense	0.00
941	Equipment	0.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	Unemployment	(3,088.90)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
703 004	Engineering Wages	78,674.28
707 006	Weigh Master	3,864.29
707 007	Road Wages	26,442.15
707 008	Road Wages	10,163.82
709 000	Vacation	0.00
710 000	Sick Leave	0.00
711 000	Holiday	0.00
712 007	Public Safety COVID	0.00
721 000	Drug Test	945.00
727	Postage	14.78
730	Dues & Publications	0.00
732	Traffic Control Supplies	5,691.13

Year Ended - 2023

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

734	Safety Supplies	0.00
735	Supplies	2,806.41
802	Engineering Services	5,605.00
807	Data Processing	2,700.45
851	Communication	1,800.00
861	Education, Training, Travel	3,907.71
874	Advertising	0.00
941	Equipment Rental	22,091.62
955 000	Miscellaneous	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
675	Other - Adj	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
Projects	Projects (Non-Motorized Improvements)	1,241,990.85

Line: 243 707 Other

Account	Description	Amount (\$)
727	Postage	16,042.48
730	Dues	0.00
735	Supplies	40,845.82
759	Bridge Materials	0.00
790	Small Road Tools	0.00
874	Advertising	0.00
900	Operating Lease Equip	69,034.76
935	Shop Small Tools	11,956.11
955	Miscellaneous	(4.32)
968.008	Depreciation - Eng Equip	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
731	Janitor	0.00
734	Safety	0.00
735	Supplies	115.56
736	Printing	423.20
802	Engineering Services	35,274.05

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
521.1	SRSI	0.00

Line: 257 Other Primary System \*Unit

Account	Description	Amount (\$)
459	Safety - Other Colonville Island Curt	0.00

Year Ended - 2023

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

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
459	Shoulder work	0.00