

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Crawford 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	\$2,270,222.56
2. Investments	272,117.08
3. Accounts Receivable :	
a. Michigan Transportation Fund	761,467.45
b. State Trunkline Maintenance	17,472.81
c. State Transportation Department - Other	12,387.08
d. Due on County Road Agreement	0.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	5,902.87

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	500,122.04
6. Equipment Materials and Parts	187,940.44
7. Prepaid Insurance	133,283.03
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS

\$4,160,915.36

Year Ended - 2023

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$174,317.62
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	41,311.45
14. Advances	282,958.08
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	3,055,796.64
20. Local Road Fund	290,342.77
21. County Road Commission Fund	316,188.80
22. Total Fund Balances	3,662,328.21

23. TOTAL LIABILITIES AND FUND BALANCES

\$4,160,915.36

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$877,171.00
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	1,965,207.00	
27 a.Less: Accumulated Depreciation	(1,183,814.00)	781,393.00
28. Equipment - Road	8,131,132.00	
28 a.Less: Accumulated Depreciation	(6,185,462.00)	1,945,670.00
29. Equipment - Shop	162,487.00	
29 a.Less: Accumulated Depreciation	(162,065.00)	422.00
30. Equipment - Engineers	12,375.00	
30 a.Less: Accumulated Depreciation	(10,878.00)	1,497.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	81,500.00	
32 a.Less: Accumulated Depreciation	(63,660.00)	17,840.00
33. Infrastructure	29,396,810.00	
33 a.Less: Accumulated Depreciation	(7,637,620.00)	21,759,190.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		3,386,861.00
	36. Total Assets	\$28,770,044.00
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	6,113,924.00
	37 b.Local	896,930.00
	37 c.Co. Road Comm.	0.00
	37 d.Infrastructure	21,759,190.00
	38. Total Equities	\$28,770,044.00
<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		258,846.00
42. Installment/Lease Purchase Payable		971,366.00
43. Other		0.00
	44. Total Liabilities	\$1,230,212.00
<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)
<u>Taxes</u>				
46. County Wide Millage	\$694,300.59	\$0.00	\$0.00	\$694,300.59
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>694,300.59</u>	<u>0.00</u>	<u>0.00</u>	<u>694,300.59</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	32,052.62	32,052.62
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	509,661.00	0.00	0.00	509,661.00
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	813,498.00	0.00	0.00	813,498.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	539,686.00	0.00	539,686.00
56. Total Federal Sources	<u>1,323,159.00</u>	<u>539,686.00</u>	<u>0.00</u>	<u>1,862,845.00</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	5,938.04	4,061.96		10,000.00
58. Snow Removal	0.00	118,376.07		118,376.07
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,808,956.46	1,921,486.09		4,730,442.55
61. Total MTF	<u>2,814,894.50</u>	<u>2,043,924.12</u>		<u>4,858,818.62</u>
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	1,888,525.00	0.00	0.00	1,888,525.00
64. Total Other	<u>1,888,525.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,888,525.00</u>
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	185,741.00	0.00		185,741.00
68. Forest Road (E)	89,055.15	0.00		89,055.15
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>274,796.15</u>	<u>0.00</u>		<u>274,796.15</u>
72. Total State Sources	<u>\$4,978,215.65</u>	<u>\$2,043,924.12</u>	<u>\$0.00</u>	<u>\$7,022,139.77</u>

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	\$0.00	\$0.00
74. Township Contr.	0.00	17,875.20	0.00	17,875.20
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	17,875.20	0.00	17,875.20
Charges for Service				
77. Trunkline Maintenance	0.00		1,070,993.31	1,070,993.31
78. Trunkline Non-maintenance	0.00		195,028.72	195,028.72
79. Salvage Sales	0.00	0.00	22,086.88	22,086.88
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,288,108.91	1,288,108.91
Interest and Rents				
82. Interest Earned	77,785.53	730.69	13,551.90	92,068.12
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	77,785.53	730.69	13,551.90	92,068.12
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.	250,357.07	49,642.93	0.00	300,000.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	7,595.38	7,595.38
91. Total Other	250,357.07	49,642.93	7,595.38	307,595.38
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	515,650.00	0.00	0.00	515,650.00
96. Total Other Fin. Sources	515,650.00	0.00	0.00	515,650.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,839,467.84	\$2,651,858.94	\$1,341,308.81	\$11,832,635.59

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	2,325,800.21	209.58		2,326,009.79
105. Structures	1,309,790.13	0.00		1,309,790.13
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	526,402.45	0.00		526,402.45
110. Total Preservation - Struct. Imp.	4,161,992.79	209.58		4,162,202.37
Maintenance				
111. Roads	382,745.43	368,262.71		751,008.14
112. Structures	901.70	11,145.80		12,047.50
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	549,480.72	655,886.25		1,205,366.97
115. Traffic Control	36,696.20	767,587.33		804,283.53
116. Total Maintenance	969,824.05	1,802,882.09		2,772,706.14
117. Total Construction, Preservation And Maintenance	5,131,816.84	1,803,091.67		6,934,908.51
Other				
118. Trunkline Maintenance	0.00		1,070,993.31	1,070,993.31
119. Trunkline Non-maintenance	0.00		195,028.72	195,028.72
120. Administrative Expense	368,449.19	129,456.62		497,905.81
121. Equipment - Net	372,149.88	461,484.72	350,578.92	1,184,213.52
122. Capital Outlay - Net	63,913.76	0.00	0.00	63,913.76
123. Debt Principal Payment	387,531.00	0.00	0.00	387,531.00
124. Interest Expense	32,884.49	0.00	0.00	32,884.49
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	1,888,525.00	0.00	11,603.42	1,900,128.42
127. Total Other	3,113,453.32	590,941.34	1,628,204.37	5,332,599.03
128. Total Expenditures	\$8,245,270.16	\$2,394,033.01	\$1,628,204.37	\$12,267,507.54

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	\$7,839,467.84	\$2,651,858.94	\$1,341,308.81	\$11,832,635.59
130. Total Expenditures	8,245,270.16	2,394,033.01	1,628,204.37	12,267,507.54
131. Excess of Revenues Over (Under) Expenditures	(405,802.32)	257,825.93	(286,895.56)	(434,871.95)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(405,802.32)	257,825.93	(286,895.56)	(434,871.95)
136. Beginning Fund	3,461,598.96	32,516.84	603,084.36	4,097,200.16
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	3,461,598.96	32,516.84	603,084.36	4,097,200.16
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,055,796.64	\$290,342.77	\$316,188.80	\$3,662,328.21

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$363,350.76	
142. Depreciation	<u>855,501.69</u>	
143. Other	<u>385,075.69</u>	
144. Total Direct		<u>1,603,928.14</u>

145. Indirect Equipment Expense		<u>482,938.06</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	27,125.88	
147. Operating Expenses	<u>399,804.57</u>	
148. Total Operating		<u>\$426,930.45</u>

149. TOTAL EQUIPMENT EXPENSE \$2,513,796.65

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	195,368.59	0.00		195,368.59
152. Maintenance	222,465.01	518,134.85		740,599.86
153. Inventory Operations	0.00	0.00	47,603.39	47,603.39
154. MDOT	0.00		286,588.28	286,588.28
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	59,423.01	59,423.01
157. Total Equipment Rental Credits	<u>417,833.60</u>	<u>518,134.85</u>	<u>393,614.68</u>	<u>1,329,583.13</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,184,213.52</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$417,833.60	\$518,134.85	\$393,614.68	\$1,329,583.13
	(A)	(B)	(C)	(D)
160. Percent of Total	31.43 %	38.97 %	29.60 %	100.00 %
161. Prorated Total Equipment Expense	<u>789,983.48</u>	<u>979,619.57</u>	<u>744,193.60</u>	<u>2,513,796.65</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>372,149.88</u>	<u>461,484.72</u>	<u>350,578.92</u>	<u>1,184,213.52</u>

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.	4,161,992.79	246,489.86
189. Primary Maintenance	969,824.06	57,436.86
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	209.58	12.41
192. Local Maintenance	1,802,882.09	106,776.85
193. Other	0.00	0.00
194. TOTAL	\$6,934,908.52	\$410,715.98

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	466.55	(4,569.16)	20,971.17	0.00	393,847.42	\$410,715.98
196. Applicable Operation Cost	6,934,908.52	6,934,908.52	6,934,908.52	6,934,908.52	6,934,908.52	
197. Factor	0.000067	(0.000659)	0.003024	0.000000	0.056792	\$0.059224

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.	852,332.22	209.58	3,309,660.57	0.00	4,161,992.79	209.58
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	922,885.87	1,759,635.87	46,938.18	43,246.22	969,824.05	1,802,882.09
202. Total	<u>\$1,775,218.09</u>	<u>\$1,759,845.45</u>	<u>\$3,356,598.75</u>	<u>\$43,246.22</u>	<u>\$5,131,816.84</u>	<u>\$1,803,091.67</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	\$270,000.51	\$0.00
204. Fringe Benefits	351,000.79	0.00
205. Equipment Rental	286,588.28	0.00
206. Materials	19,005.22	0.00
207. Handling Charges	0.00	0.00
208. Overhead	120,878.93	15,278.80
209. Other	23,519.58	179,749.92
210. Total Charges for Current Year	\$1,070,993.31	\$195,028.72
211. Beginning Balance	113,176.22	12,387.08
212. Sub-Total	1,184,169.53	207,415.80
213. Less Credits	(1,166,696.72)	(195,028.72)
214. Ending Balance	\$17,472.81	\$12,387.08

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)	941,252.20
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	19,286.20
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$960,538.40</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	960,538.40	0.00	0.00	960,538.40
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	960,538.40	0.00	0.00	960,538.40
227. Less: Depreciation and Depletion 968	(896,624.64)	0.00	0.00	(896,624.64)
228. Net Capital Outlay Expenditure	<u>\$63,913.76</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$63,913.76</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)	4,363,546.00	865,241.00	0.00	5,228,787.00
230. Percentage of Total	83.45 %	16.55 %	0.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>250,357.07</u>	<u>49,642.93</u>	<u>0.00</u>	<u>300,000.00</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			\$4,858,818.62
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			497,905.81
234. Total Capital Outlay (from Page 13)			960,538.40
235. Debt Principal Payment (from Page 6 Expenditures)			387,531.00
236. Interest Expense (from Page 6 Expenditures)			32,884.49
236 a. Total Deductions			1,878,859.70
236 b. Adjusted MTF Returns			2,979,958.92
237. Preser - Struct Imp (from Page 6 Expenditures)	\$4,161,992.79	\$209.58	4,162,202.37
238. Routine Maintenance (from Page 6 Expenditures)	969,824.05	1,802,882.09	2,772,706.14
239. Less Federal Aid for Preser - Struct Imp	(2,048,586.00)	0.00	(2,048,586.00)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,083,230.84	1,803,091.67	4,886,322.51
241. 90% of Adjusted MTF Returns			2,681,963.03

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>163,413.39</u>	<u>71,837.49</u>	<u>163,682.63</u>	<u>283,043.00</u>	<u>0.00</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>88,679.14</u>	<u>0.00</u>	<u>83,646.42</u>	<u>118,383.22</u>	<u>0.00</u>
				242. TOTAL	<u>\$972,685.29</u>

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

4,858,818.62 x .10 = 485,881.86

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	\$108,495.09
712-724	Fringe Benefits - Shop Employees	84,448.75
721	Drug Testing	2,909.16
728	Office Supplies - Shop	2,116.17
731	Janitor Supplies - Shop	1,983.40
733	Welding Supplies	1,856.43
734	Safety Supplies - Shop	601.26
736	Tire Shop Supplies	0.00
737	Shop Supplies	24,239.51
791	Equipment Material/Parts Inventory Adjustment	6,979.80
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	6,564.79
807	Data Processing - Shop	69.48
810	Education Expense - Shop	0.00
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	67,241.08
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	29,999.93
931	Buildings Repairs and Maintenance	43,807.85
932	Yard and Storage Repairs and Maintenance	19,202.84
933	Shop Equipment Repairs and Maintenance	4,753.78
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	18,088.35
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	37,337.51
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,482.26
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,760.62
	243. TOTAL	\$482,938.06

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	\$196,617.78
709-714	Administrative Leave	0.00
724	Fringe Benefits	306,092.15
727	Postage	1,344.95
728	Office Supplies	5,055.57
730	Dues and Subscriptions	24,915.56
801	Contractual Services	12,437.95
803	Legal Services	12,011.75
804	Auditing and Accounting Services	17,500.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	10,095.72
861	Travel and Mileage	25.41
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
875	Insurance - Building and Contents	947.00
876	Insurance - Boiler and Machinery	18,833.03
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	1,000.00
920-923	Utilities	9,475.85
931	Building Repair/Maintenance	444.42
934	Office Equipment Repair/Maintenance	4,508.11
942	Building Rental	0.00
955-956	Miscellaneous	12,030.79
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	727.50
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	0.00
	244. TOTAL	\$634,063.54

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(136,157.73)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(136,157.73)
	245. Net Administrative Expense	\$497,905.81

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>
Military Road	Beaver Creek Twp.	89,055.15	Resurfacing
246. Total		<u>\$89,055.15</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	11.70 mi.	x \$1,851,583.85	0.00 mi.	\$0.00
252. Resurfacing	3.00 mi.	378,572.62	0.00 mi.	0.00
253. Gravel Surfacing	0.50 mi.	13,353.53	1.00 mi.	209.58
254. Paving Gravel Roads	1.00 mi.	82,290.21	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.	526,402.45	0.00 ea.	0.00
260. Subtotals		2,852,202.66		209.58
BRIDGES				
261. Replacement	0.00 ea.	1,309,790.13	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		1,309,790.13		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$4,161,992.79		\$209.58

*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				
	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)			
Beaver Creek	91.82	0.00	295,201.30	33.16	0.00	96,860.36	1,515	33,330.00
Frederic	59.99	0.00	192,867.86	24.80	0.00	72,440.80	1,161	25,542.00
Grayling	138.77	0.00	446,145.56	47.31	0.00	138,192.51	5,642	124,124.00
Lovells	88.23	0.00	283,659.46	36.75	0.00	107,346.75	567	12,474.00
Maple Forest	39.58	0.00	127,249.71	13.43	0.00	39,229.03	598	13,156.00
South Branch	103.63	0.00	333,170.44	24.49	0.00	71,535.29	1,638	36,036.00
266. Totals	522.02	0.00	\$1,678,294.33	179.94	0.00	\$525,604.74	11,121	\$244,662.00
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* (\$)
Beaver Creek				
Frederic				
Grayling				
Lovells				
Maple Forest				
South Branch	0.00	50,495.71	50,495.71	17,875.20
267. Totals	\$0.00	\$50,495.71	\$50,495.71	\$17,875.20

*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 Resurfacing

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Military Road	1,336,716.81	09/30/2023	Asphalt
E. County Road 612	401,948.17	09/30/2023	Asphalt