

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

T. Brian Decker, Chief Mgr.

Chief Financial Officer

[Signature]

Chairman

2-2-24

Date

Chippewa

Year Ended - 2023

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,194,161.95
2. Investments	115,412.92
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,637,602.44
b. State Trunkline Maintenance	372,237.15
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	5,684.38
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,972.72

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	759,206.60
6. Equipment Materials and Parts	447,092.22
7. Prepaid Insurance	80,752.10
8. Deferred Expense - Federal Aid	0.00
9. Other	1,040,372.88

10. TOTAL ASSETS

\$5,657,495.36

Year Ended - 2023

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$1,443,537.93
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	194,594.80
14. Advances	742,006.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,040,372.88
18. Other	414,556.25

Fund Balances

19. Primary Road Fund	743,240.75
20. Local Road Fund	305,924.01
21. County Road Commission Fund	773,262.74
22. Total Fund Balances	1,822,427.50

23. TOTAL LIABILITIES AND FUND BALANCES **\$5,657,495.36**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$370,158.15
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	1,551,476.76	
26 a.Less: Accumulated Depreciation	(468,655.37)	1,082,821.39
27. Buildings	6,545,404.84	
27 a.Less: Accumulated Depreciation	(3,517,112.67)	3,028,292.17
28. Equipment - Road	17,591,860.44	
28 a.Less: Accumulated Depreciation	(16,138,256.30)	1,453,604.14
29. Equipment - Shop	349,954.77	
29 a.Less: Accumulated Depreciation	(278,124.64)	71,830.13
30. Equipment - Engineers	167,422.35	
30 a.Less: Accumulated Depreciation	(107,346.10)	60,076.25
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	77,595.33	
32 a.Less: Accumulated Depreciation	(75,221.79)	2,373.54
33. Infrastructure	136,646,387.00	
33 a.Less: Accumulated Depreciation	(34,553,914.00)	102,092,473.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$108,161,628.77
Equities		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,069,155.77
	37 d.Infrastructure	102,092,473.00
	38. Total Equities	\$108,161,628.77
Long Term Debt		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		586,840.47
42. Installment/Lease Purchase Payable		133,230.46
43. Other		0.00
	44. Total Liabilities	\$720,070.93
Fiduciary Fund		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2023

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$134,955.52	\$808,838.25	\$943,793.77
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	134,955.52	808,838.25	943,793.77
Licenses and Permits				
49. Specify	0.00	32,265.23	0.00	32,265.23
Federal Sources				
50. Surface Tran. Program (STP)	298,209.53	0.00	0.00	298,209.53
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	841,104.00	0.00	0.00	841,104.00
56. Total Federal Sources	1,139,313.53	0.00	0.00	1,139,313.53
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,612.08	4,387.92		10,000.00
58. Snow Removal	0.00	668,753.91		668,753.91
59. Urban Road	499,911.36	93,227.96		593,139.32
60. Allocation	4,555,269.99	3,561,628.48		8,116,898.47
61. Total MTF	5,060,793.43	4,327,998.27		9,388,791.70
Other				
62. Local Bridge	104,174.77	0.00		104,174.77
63. Other	765,321.30	0.00	1,991,054.00	2,756,375.30
64. Total Other	869,496.07	0.00	1,991,054.00	2,860,550.07
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)	55.02	0.00		55.02
68. Forest Road (E)	230,355.48	0.00		230,355.48
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	230,410.50	0.00		230,410.50
72. Total State Sources	\$6,160,700.00	\$4,327,998.27	\$1,991,054.00	\$12,479,752.27

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.	399,339.00	221,926.67	0.00	621,265.67
75. Other	232,772.77	0.00	1,998.93	234,771.70
76. Total Contributions	632,111.77	221,926.67	1,998.93	856,037.37
Charges for Service				
77. Trunkline Maintenance	0.00		3,140,671.56	3,140,671.56
78. Trunkline Non-maintenance	0.00		653,480.01	653,480.01
79. Salvage Sales	0.00	0.00	21,291.41	21,291.41
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,815,442.98	3,815,442.98
Interest and Rents				
82. Interest Earned	8,243.37	3,434.73	5,495.59	17,173.69
83. Property Rentals	0.00	0.00	200.00	200.00
84. Total Interest/Rents	8,243.37	3,434.73	5,695.59	17,373.69
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	69,820.10	69,820.10
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	3,240.75	0.00	274,812.27	278,053.02
91. Total Other	3,240.75	0.00	344,632.37	347,873.12
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,943,609.42	\$4,720,580.42	\$6,967,662.12	\$19,631,851.96

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	\$298.03		\$298.03
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	298.03		298.03
Preservation - Structural Improvements				
104. Roads	3,443,120.85	1,151,153.73		4,594,274.58
105. Structures	294,296.34	0.00		294,296.34
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.	3,737,417.19	1,151,153.73		4,888,570.92
Maintenance				
111. Roads	1,380,367.98	2,202,661.86		3,583,029.84
112. Structures	35,055.20	70,952.23		106,007.43
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,940,938.75	974,465.05		2,915,403.80
115. Traffic Control	157,819.28	105,620.36		263,439.64
116. Total Maintenance	3,514,181.21	3,353,699.50		6,867,880.71
117. Total Construction, Preservation And Maintenance	7,251,598.40	4,505,151.26		11,756,749.66
Other				
118. Trunkline Maintenance	0.00		3,170,582.36	3,170,582.36
119. Trunkline Non-maintenance	0.00		653,480.01	653,480.01
120. Administrative Expense	299,551.39	186,100.26		485,651.65
121. Equipment - Net	469,994.13	501,074.11	469,941.81	1,441,010.05
122. Capital Outlay - Net	0.00	0.00	35,852.51	35,852.51
123. Debt Principal Payment	0.00	0.00	200,590.42	200,590.42
124. Interest Expense	0.00	0.00	5,884.92	5,884.92
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	2,431,330.09	2,431,330.09
127. Total Other	769,545.52	687,174.37	6,967,662.12	8,424,382.01
128. Total Expenditures	\$8,021,143.92	\$5,192,325.63	\$6,967,662.12	\$20,181,131.67

Year Ended - 2023

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$7,943,609.42	\$4,720,580.42	\$6,967,662.12	\$19,631,851.96
130. Total Expenditures	8,021,143.92	5,192,325.63	6,967,662.12	20,181,131.67
131. Excess of Revenues Over (Under) Expenditures	(77,534.50)	(471,745.21)	0.00	(549,279.71)
132. Optional Transfers				
132 a. Primary to Local (50%)	(300,000.00)	300,000.00		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	(300,000.00)	300,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(377,534.50)	(171,745.21)	0.00	(549,279.71)
136. Beginning Fund	1,120,775.25	477,669.22	773,262.74	2,371,707.21
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,120,775.25	477,669.22	773,262.74	2,371,707.21
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$743,240.75	\$305,924.01	\$773,262.74	\$1,822,427.50

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,765,553.06	
142. Depreciation	784,302.34	
143. Other	988,884.49	
144. Total Direct		3,538,739.89

145. Indirect Equipment Expense		1,256,256.18
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	772,818.08	
148. Total Operating		\$772,818.08

149. TOTAL EQUIPMENT EXPENSE \$5,567,814.15

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	104,828.78	251,045.23		355,874.01
152. Maintenance	1,241,153.30	1,183,944.55		2,425,097.85
153. Inventory Operations	0.00	0.00	66,876.80	66,876.80
154. MDOT	0.00		1,012,717.14	1,012,717.14
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	266,238.30	266,238.30
157. Total Equipment Rental Credits	1,345,982.08	1,434,989.78	1,345,832.24	4,126,804.10
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				1,441,010.05

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,345,982.08	\$1,434,989.78	\$1,345,832.24	\$4,126,804.10
	(A)	(B)	(C)	(D)
160. Percent of Total	32.62 %	34.77 %	32.61 %	100.00 %
161. Prorated Total Equipment Expense	1,815,976.21	1,936,063.89	1,815,774.05	5,567,814.15
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	469,994.13	501,074.11	469,941.81	1,441,010.05

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.	84,930.12	128,449.33
165. Primary Maintenance	733,279.20	1,109,020.30
166. Local Construction/Cap. Imp.	112.64	170.35
167. Local Preservation - Struct. Imp.	143,803.09	217,489.51
168. Local Maintenance	631,745.87	955,460.03
169. Inventory	29,323.80	44,349.66
170. Equipment Expense - Direct	702,732.30	1,062,820.76
171. Equipment Expense - Indirect	270,623.52	409,294.25
172. Equipment Expense - Operating	0.00	0.00
173. Administration	266,433.42	402,957.10
174. State Trunkline Maintenance	693,107.37	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	28,587.87	43,236.63
177. Other	1,274,393.11	0.00
178. Total Payroll	\$4,859,072.31	
179. Less Applicable Payroll	(1,967,500.48)	
180. Total Applicable Labor Cost	\$2,891,571.83	Total Distributive \$4,373,247.92

	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	\$688,047.82	\$115,628.00	\$1,776,758.12	\$2,916,405.21	\$6,792.16	\$44,615.66	\$5,548,246.97
182. Less: Benefits Recovered	(115,790.79)	(18,300.22)	(304,433.54)	(607,442.53)	(1,421.19)	(3,979.31)	(1,051,367.58)
183. Less: Refunds	0.00	(52,361.63)	0.00	(71,131.60)	0.00	(138.24)	(123,631.47)
184. Benefits to be Distributed	572,257.03	44,966.15	1,472,324.58	2,237,831.08	5,370.97	40,498.11	4,373,247.92
185. Applicable Labor Cost	2,891,571.83	2,891,571.83	2,891,571.83	2,891,571.83	2,891,571.83	2,891,571.83	
186. Factor	0.197905	0.015551	0.509178	0.773915	0.001857	0.014006	1.512412

Year Ended - 2023

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	3,548,759.57	188,657.62
189. Primary Maintenance	3,336,793.91	177,387.30
190. Local Construction/Cap. Imp.	282.99	15.04
191. Local Preservation - Struct. Imp.	1,093,046.30	58,107.43
192. Local Maintenance	3,184,412.92	169,286.58
193. Other	0.00	0.00
194. TOTAL	\$11,163,295.69	\$593,453.97

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	726.85	33,102.23	34,620.00	0.00	525,004.89	\$593,453.97
196. Applicable Operation Cost	11,163,295.69	11,163,295.69	11,163,295.69	11,163,295.69	11,163,295.69	
197. Factor	0.000065	0.002965	0.003101	0.000000	0.047030	\$0.053161

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	\$298.03	\$0.00	\$0.00	\$0.00	\$298.03
199. Preser - Struct. Imp.	1,054,322.82	769,584.30	2,683,094.37	381,569.43	3,737,417.19	1,151,153.73
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,448,994.82	3,217,268.97	65,186.39	136,430.53	3,514,181.21	3,353,699.50
202. Total	\$4,503,317.64	\$3,987,151.30	\$2,748,280.76	\$517,999.96	\$7,251,598.40	\$4,505,151.26

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	\$693,107.37	\$18,567.98
204. Fringe Benefits	961,744.20	25,770.50
205. Equipment Rental	979,649.89	33,067.25
206. Materials	236,022.61	524,879.98
207. Handling Charges	0.00	0.00
208. Overhead	300,058.29	51,194.30
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,170,582.36	\$653,480.01
211. Beginning Balance	499,917.21	0.00
212. Sub-Total	3,670,499.57	653,480.01
213. Less Credits	(3,298,262.42)	(653,480.01)
214. Ending Balance	\$372,237.15	\$0.00

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)	243,215.54
217. Equipment Road (976, 981)	471,581.73
218. Equipment Shop (977)	20,310.11
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	2,572.00
222. Depletable Assets (987)	241,838.98
223. Total Capital Outlay:	\$979,518.36

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	979,518.36	979,518.36
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	979,518.36	979,518.36
227. Less: Depreciation and Depletion 968	0.00	0.00	(943,665.85)	(943,665.85)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$35,852.51	\$35,852.51

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	6,097,235.22	6,097,235.22
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	69,820.10	69,820.10

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			\$9,388,791.70
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			485,651.65
234. Total Capital Outlay (from Page 13)			979,518.36
235. Debt Principal Payment (from Page 6 Expenditures)			200,590.42
236. Interest Expense (from Page 6 Expenditures)			5,884.92
236 a. Total Deductions			1,671,645.35
236 b. Adjusted MTF Returns			7,717,146.35
237. Preser - Struct Imp (from Page 6 Expenditures)	\$3,737,417.19	\$1,151,153.73	4,888,570.92
238. Routine Maintenance (from Page 6 Expenditures)	3,514,181.21	3,353,699.50	6,867,880.71
239. Less Federal Aid for Preser - Struct Imp	(1,139,313.53)	0.00	(1,139,313.53)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	6,112,284.87	4,504,853.23	10,617,138.10
241. 90% of Adjusted MTF Returns			6,945,431.72

Chippewa

Year Ended - 2023

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

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>245,040.00</u>	<u>109,698.00</u>	<u>1,198,412.50</u>	<u>96,127.00</u>	<u>109,961.64</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>430,101.00</u>	<u>265,678.99</u>	<u>93,218.20</u>	<u>67,891.00</u>	<u>53,262.85</u>
				242. TOTAL	<u>\$2,669,391.18</u>

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

$$\underline{9,388,791.70} \times .10 = \underline{938,879.17}$$

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	\$93,572.40
712-724	Fringe Benefits - Shop Employees	141,520.02
721	Drug Testing	10,640.13
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	11,017.18
733	Welding Supplies	10,672.45
734	Safety Supplies - Shop	15,803.95
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	60,395.12
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,947.65
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	21,607.11
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	9,438.15
875	Insurance - Shop Buildings	30,236.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	111,082.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	103,743.22
931	Buildings Repairs and Maintenance	467,692.48
932	Yard and Storage Repairs and Maintenance	8,640.27
933	Shop Equipment Repairs and Maintenance	11,975.28
934	Office Equipment Repairs and Maintenance	4,796.98
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	9,410.45
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	94,899.46
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	8,729.67
968	Depreciation - Stockroom Expense	0.00
707	Other:	27,436.21
	243. TOTAL	\$1,256,256.18

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	\$266,433.42
709-714	Administrative Leave	0.00
724	Fringe Benefits	402,957.10
727	Postage	2,062.14
728	Office Supplies	9,568.44
730	Dues and Subscriptions	26,014.58
801	Contractual Services	7,198.86
803	Legal Services	7,407.10
804	Auditing and Accounting Services	11,095.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,199.28
861	Travel and Mileage	26,657.34
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	484.84
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	28,814.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,269.19
931	Building Repair/Maintenance	5,634.10
934	Office Equipment Repair/Maintenance	209.83
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	8,698.44
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	198.46
	Other:	28,639.23
	244. TOTAL	\$838,541.35
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(351,252.59)
691	Purchase Discounts	0.00
	Other:	(1,637.11)
	Total Credits to Administrative Expense	\$(352,889.70)
	245. Net Administrative Expense	\$485,651.65

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>
Tahqua Trail	T48N,R7W,Sec.13 & T48N,R6W,Sec.7,8,17,18	291,560.57	Reconstruction
	246. Total	<u>\$291,560.57</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.	\$298.03
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		\$298.03

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	4.25 mi. x	\$1,934,194.50	2.53 mi.	\$796,602.70
252. Resurfacing	4.54 mi.	1,448,035.72	1.35 mi.	354,551.03
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	0.10 ea.	60,890.63	0.00 ea.	0.00
260. Subtotals		3,443,120.85		1,151,153.73
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	294,296.34	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		294,296.34		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$3,737,417.19		\$1,151,153.73

*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			Population Outside Municipalities	Funds Received
	Miles Local	Miles Outside Municipalities	Funds Received	Miles Primary	Miles Outside Municipalities	Funds Received		
Bay Mills	63.16	0.00	207,606.92	22.62	0.00	67,543.32	1,567	35,257.50
Bruce	78.93	0.00	259,442.91	37.81	0.00	112,900.66	2,000	45,000.00
Chippewa	29.76	0.00	97,821.12	10.43	0.00	31,143.98	187	4,207.50
Dafer	45.45	0.00	149,394.15	23.53	0.00	70,260.58	1,327	29,857.50
Detour	26.71	0.00	87,795.77	8.50	0.00	25,381.00	408	9,180.00
Drummond Island	87.52	0.00	287,678.23	11.75	0.00	35,085.50	973	21,892.50
Hulbert	8.80	0.00	28,925.60	8.83	0.00	26,366.38	171	3,847.50
Kinross	77.99	18.59	309,204.49	32.21	11.10	285,533.96	6,139	138,127.50
Pickford	69.27	0.00	227,690.48	27.21	0.00	81,249.06	2,791	62,797.50
Raber	59.85	0.00	196,726.94	9.80	0.00	29,262.80	632	14,220.00
Rudyard	72.96	0.00	239,819.52	39.50	0.00	117,947.00	1,289	29,002.50
Soo	42.55	15.27	183,274.46	33.47	16.45	380,561.99	2,966	66,735.00
Sugar Island	29.08	0.00	95,585.96	38.84	0.00	115,976.24	653	14,692.50
Superior	71.01	0.00	233,409.88	16.29	0.00	48,641.94	1,276	28,710.00
Trout Lake	77.79	0.00	255,695.73	19.83	0.00	59,212.38	332	7,470.00
Whitefish	82.76	0.00	272,032.13	17.36	0.00	51,836.96	474	10,665.00
266. Totals	923.59	33.86	\$3,132,104.29	357.98	27.55	\$1,538,903.75	23,185	\$521,662.50

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* (\$)
Bay Mills	0.00	249.01	249.01	0.00
Bruce	298.03	12,479.96	12,777.99	0.00
Chippewa	0.00	0.00	0.00	18,591.31
Dafer	0.00	1,093,111.52	1,093,111.52	119,334.00
Detour				
Drummond Island				
Hulbert				
Kinross	0.00	494,269.25	494,269.25	61,843.33
Pickford	0.00	1,831,077.10	1,831,077.10	285,684.38
Raber				
Rudyard	0.00	101,900.17	101,900.17	18,995.01
Soo	0.00	22,648.92	22,648.92	2,803.48
Sugar Island	0.00	356,573.10	356,573.10	48,818.50
Superior	0.00	0.00	0.00	59,339.00
Trout Lake	0.00	0.00	0.00	5,856.66
Whitefish	0.00	976,261.89	976,261.89	0.00
267. Totals	\$298.03	\$4,888,570.92	\$4,888,868.95	\$621,265.67

*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: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
11 Mile (RR Xing to Mackinac Trail)	505,548.17	10/15/2023	Asphalt
Pennington Rd North	354,938.88	10/17/2023	Asphalt
Maple Rd	438,865.91	08/29/2023	Asphalt
Fairview Rd	457,404.25	07/14/2023	Asphalt
Whitefish Pt Rd	624,316.73	06/30/2023	Asphalt
Kallio Road	494,269.25	10/25/2023	Asphalt
Pennington Rd South	954,938.89	10/25/2023	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Village Road	354,551.03	10/01/2023	Gravel

Year Ended - 2023

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.10	Retiree Health	1,095.97
040.60	Permit Fees	1,675.00
040.85	CLM Conserve Dist	2,201.75

Line: 7 Prepaid Insurance

Account	Description	Amount (\$)
123	PPD Health Ins	80,518.46
123.01	PPD Life Insurance	233.64

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Property Taxes	1,040,372.88
078	Due from State - Other	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.01	Due To State	414,556.25

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	32,265.23

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.06	Discretionary	841,104.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
560	MI Pension Grant	1,991,054.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
553	Fed Aid Buy Out - STP	765,321.30

Line: 70 EDF-Other - Local

Account	Description	Amount (\$)
560.02	MI Wish Grant	0.00
565.01	Rail Crossing	0.00

Year Ended - 2023

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

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
584	Story Walk Signs	1,998.93

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
584.5	Tribal Rev	232,772.77

Line: 80 SC-Other - County

Account	Description	Amount (\$)
628.01	Salt Shed Cost Reimbursement	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
675	Other Contributions	274,812.27

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
696	Insurance Recov	3,240.75

Line: 126 Other - County

Account	Description	Amount (\$)
521.03	Non Road Related Grant	440,276.09
521.04	MI Pension Grant	1,991,054.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equip Rental	67,724.42
510	Inventory usage	191,989.66
510	Vendor Payments	729,170.41

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equip Maint	67,724.42
511	Indirect Equip	32,647.61
514	Other Distributive	138,966.49
515	Admin	13,602.32
900	Capital Outlay	13,297.46

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Exp	1,051,521.19
514	Other Distributive Exp	204,303.94
518	State Non-Maint	18,567.98

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	7,307.00
722	CDL	5,810.00
734.01	Safety Shoes/ Glasses	28,600.66
734.02	Other Safety Supplies	0.00
801.02	Professional Services	2,898.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	0.00
725	Fringe Benefit Recoveries	0.00
734.01	Safety Shoes/ Glasses	(3,979.31)

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
734.03	COVID Supplies	(138.24)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.01	Meetings	48,604.20
705.0	Other Engineering	101,952.52
705.01	SESC Costs	13,916.78
705.02	Bridge Inspections	69,608.41
705.03	Mitigation Costs	0.00
705.04	Culvert Inv / Inspection	1,346.00
707	Physical Inv - Guardrail	10,878.49
729	Survey/Engineering Supply	6,248.36
732.0	Traffic Control Supply	1,009.24
734.03	Safety Meetings/Supplies	38,990.01
761	Scrn Sand/Gravel	95,769.72
769	Guardrail Supplies	0.00
772	Bridge Supplies	11,996.95
801	Contractual Charges	3,814.06
810	Employee Training	8,547.83
826	Grass / Weed Control	2,523.00
862	Freight	745.44
881	Umbrella/E&O Ins	0.00
883	Catastrophic Claims	13,176.00
890	Catastrophic/Ins Claims	0.00
921.03	Electric - Sand Shed	382.00
932.03	Maint - Salt Shed	1,368.96
932.26	Maint - Sand Shed	580.80
933.02	Sign Shop Exp / Supplies	6,304.87
946	Emulsion Tank Maint	0.00
951.0	Roadside Garbage Collect	112.76
957	Gravel Pit Maint	40,291.01
957.01	Pit Maint - Soo	0.00
957.02	DNR Lease App Fee	0.00

Year Ended - 2023

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

968.01	Building Depreciation	5,718.32
968.02	Salt Shed Depr	15,406.04
968.05	Depr Engineering Equip	25,713.12

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Vendor Payments	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Vendor Payments	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459.0804	Whitefish Pt Restoration	53,262.85

Line: 243 707 Other

Account	Description	Amount (\$)
707	Equipment Rental	1,664.52
936	Small Tools	25,771.69

Line: 244 244 Other

Account	Description	Amount (\$)
703-705	Equipment Rental	13,602.32
739	County Maps	217.00
808	Association Services	14,516.24
810	Bank Charges	203.67
811	Professional Licenses	100.00

Line: 245 245 Other

Account	Description	Amount (\$)
629.03	O/H - Salt Shed Construction	0.00
630	O/H All Other Svcs	0.00
955	Wage Reimb. Paser	(1,637.11)

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459.16	Shoreline Restoration	0.10

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
459.16	Shoreline Restoration	60,890.63