

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

St. Clair 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

Tammy Holzberg

Chief Financial Officer

Timothy J. Lunde

Chairman

4-16-24

Date

Year Ended - 2023

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

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

1. Cash	\$15,039,930.00
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,951,599.30
b. State Trunkline Maintenance	333,273.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	113,321.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	554,884.00

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	2,036,706.70
6. Equipment Materials and Parts	515,338.00
7. Prepaid Insurance	214,972.00
8. Deferred Expense - Federal Aid	1,444.00
9. Other	1,874,653.00

10. TOTAL ASSETS**\$24,636,121.00**

Year Ended - 2023

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$516,460.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	180,854.00
14. Advances	1,718,911.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,874,653.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	618,877.60
20. Local Road Fund	50,000.00
21. County Road Commission Fund	19,676,365.40
22. Total Fund Balances	20,345,243.00

23. TOTAL LIABILITIES AND FUND BALANCES**\$24,636,121.00**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$65,629.00
25. Land Improvements	\$1,036,075.00	
25 a.Less: Accumulated Depreciation	0.00	1,036,075.00
26. Depletable Assets	163,456.00	
26 a.Less: Accumulated Depreciation	(46,342.00)	117,114.00
27. Buildings	5,379,879.00	
27 a.Less: Accumulated Depreciation	(4,191,221.00)	1,188,658.00
28. Equipment - Road	22,792,237.00	
28 a.Less: Accumulated Depreciation	(16,848,954.00)	5,943,283.00
29. Equipment - Shop	743,971.00	
29 a.Less: Accumulated Depreciation	(616,971.00)	127,000.00
30. Equipment - Engineers	373,633.00	
30 a.Less: Accumulated Depreciation	(305,490.00)	68,143.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	194,255.00	
32 a.Less: Accumulated Depreciation	(184,695.00)	9,560.00
33. Infrastructure	315,193,355.00	
33 a.Less: Accumulated Depreciation	(120,517,925.00)	194,675,430.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$203,230,892.00
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,555,462.00
	37 d.Infrastructure	194,675,430.00
	38. Total Equities	\$203,230,892.00
<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		349,000.00
42. Installment/Lease Purchase Payable		0.00
43. Other		11,155,237.00
	44. Total Liabilities	\$11,504,237.00
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2023

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$1,362,972.00	\$1,362,972.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,362,972.00	1,362,972.00
Licenses and Permits				
49. Specify	0.00	0.00	129,173.00	129,173.00
Federal Sources				
50. Surface Tran. Program (STP)	307,094.00	0.00	0.00	307,094.00
51. C Funds - Federal	2,406,070.00	142,698.00	0.00	2,548,768.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	1,401,355.00	1,317,596.00	0.00	2,718,951.00
54. High Priority	46,436.00	6,165.00	0.00	52,601.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	4,160,955.00	1,466,459.00	0.00	5,627,414.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,064.17	2,935.83		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,321,287.00	562,107.00		1,883,394.00
60. Allocation	13,942,805.00	5,794,561.00		19,737,366.00
61. Total MTF	15,271,156.17	6,359,603.83		21,630,760.00
Other				
62. Local Bridge	377,827.00	1,502.00		379,329.00
63. Other	118,669.00	0.00	0.00	118,669.00
64. Total Other	496,496.00	1,502.00	0.00	497,998.00
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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$15,767,652.17	\$6,361,105.83	\$0.00	\$22,128,758.00

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$8,477.00	\$44,199.00	\$52,676.00
74. Township Contr.	0.00	3,963,367.00	419,870.00	4,383,237.00
75. Other	0.00	0.00	686,765.00	686,765.00
76. Total Contributions	<u>0.00</u>	<u>3,971,844.00</u>	<u>1,150,834.00</u>	<u>5,122,678.00</u>
Charges for Service				
77. Trunkline Maintenance	0.00		5,266,413.00	5,266,413.00
78. Trunkline Non-maintenance	0.00		183,803.00	183,803.00
79. Salvage Sales	0.00	0.00	9,698.00	9,698.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>5,459,914.00</u>	<u>5,459,914.00</u>
Interest and Rents				
82. Interest Earned	8,536.00	1,218.00	398,842.00	408,596.00
83. Property Rentals	0.00	0.00	115,765.00	115,765.00
84. Total Interest/Rents	<u>8,536.00</u>	<u>1,218.00</u>	<u>514,607.00</u>	<u>524,361.00</u>
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	42,459.00	42,459.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	109,639.00	109,639.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	19,454.00	19,454.00
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>171,552.00</u>	<u>171,552.00</u>
Other Financing Sources				
92. County Appropriation	0.00	0.00	900,000.00	900,000.00
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	<u>0.00</u>	<u>0.00</u>	<u>900,000.00</u>	<u>900,000.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$19,937,143.17</u>	<u>\$11,800,626.83</u>	<u>\$9,689,052.00</u>	<u>\$41,426,822.00</u>

Year Ended - 2023

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Preservation - Structural Improvements				
104. Roads	3,769,634.00	1,154,627.00		4,924,261.00
105. Structures	3,764,633.00	1,928,589.00		5,693,222.00
106. Safety Projects	182,427.00	0.00		182,427.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	3,569,174.00	913,275.00		4,482,449.00
110. Total Preservation - Struct. Imp.	<u>11,285,868.00</u>	<u>3,996,491.00</u>		<u>15,282,359.00</u>
Maintenance				
111. Roads	4,254,529.00	7,935,037.00		12,189,566.00
112. Structures	261,570.00	323,266.00		584,836.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	769,849.00	375,726.00		1,145,575.00
115. Traffic Control	631,687.00	442,882.00		1,074,569.00
116. Total Maintenance	<u>5,917,635.00</u>	<u>9,076,911.00</u>		<u>14,994,546.00</u>
117. Total Construction, Preservation And Maintenance	<u>17,203,503.00</u>	<u>13,073,402.00</u>		<u>30,276,905.00</u>
Other				
118. Trunkline Maintenance	0.00		4,315,248.00	4,315,248.00
119. Trunkline Non-maintenance	0.00		183,803.00	183,803.00
120. Administrative Expense	86,744.52	65,919.48		152,664.00
121. Equipment - Net	389,289.55	650,033.85	324,201.60	1,363,525.00
122. Capital Outlay - Net	0.00	0.00	711,501.00	711,501.00
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	831,695.00	831,695.00
127. Total Other	<u>476,034.07</u>	<u>715,953.33</u>	<u>6,366,448.60</u>	<u>7,558,436.00</u>
128. Total Expenditures	<u>\$17,679,537.07</u>	<u>\$13,789,355.33</u>	<u>\$6,366,448.60</u>	<u>\$37,835,341.00</u>

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	\$19,937,143.17	\$11,800,626.83	\$9,689,052.00	\$41,426,822.00
130. Total Expenditures	17,679,537.07	13,789,355.33	6,366,448.60	37,835,341.00
131. Excess of Revenues Over (Under) Expenditures	<u>2,257,606.10</u>	<u>(1,988,728.50)</u>	<u>3,322,603.40</u>	<u>3,591,481.00</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,988,728.50)	1,988,728.50		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	<u>(1,988,728.50)</u>	<u>1,988,728.50</u>		<u>0.00</u>
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>268,877.60</u>	<u>0.00</u>	<u>3,322,603.40</u>	<u>3,591,481.00</u>
136. Beginning Fund	350,000.00	50,000.00	16,353,762.00	16,753,762.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	350,000.00	50,000.00	16,353,762.00	16,753,762.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$618,877.60</u>	<u>\$50,000.00</u>	<u>\$19,676,365.40</u>	<u>\$20,345,243.00</u>

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$117,882.00
142. Depreciation	2,197,911.00
143. Other	1,566,996.00

144. Total Direct 3,882,789.00

145. Indirect Equipment Expense 850,032.00

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	803,255.00

148. Total Operating \$803,255.00

149. TOTAL EQUIPMENT EXPENSE \$5,536,076.00

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	112,079.00	2,037.00		114,116.00
151. Preservation - Structural Improvement	10,320.00	308,746.00		319,066.00
152. Maintenance	1,068,874.00	1,678,399.00		2,747,273.00
153. Inventory Operations	0.00	0.00	6,203.00	6,203.00
154. MDOT	0.00		939,622.00	939,622.00
155. Other Reimbursable Charges	0.00	0.00	21,634.00	21,634.00
156. All Other Charges	0.00	0.00	24,637.00	24,637.00
157. Total Equipment Rental Credits	1,191,273.00	1,989,182.00	992,096.00	4,172,551.00

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment 1,363,525.00

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,191,273.00	\$1,989,182.00	\$992,096.00	\$4,172,551.00
	(A)	(B)	(C)	(D)
160. Percent of Total	28.55 %	47.67 %	23.78 %	100.00 %
161. Prorated Total Equipment Expense	1,580,562.55	2,639,215.85	1,316,297.60	5,536,076.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	389,289.55	650,033.85	324,201.60	1,363,525.00

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.	\$312,476.00	\$339,660.00
164. Primary Preservation - Struct. Imp.	201,678.00	219,224.00
165. Primary Maintenance	900,063.00	978,370.00
166. Local Construction/Cap. Imp.	76,835.00	83,520.00
167. Local Preservation - Struct. Imp.	315,802.00	343,278.00
168. Local Maintenance	1,008,034.00	1,095,874.00
169. Inventory	9,965.00	10,961.00
170. Equipment Expense - Direct	56,484.00	61,398.00
171. Equipment Expense - Indirect	119,194.00	129,564.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	328,483.00	357,062.00
174. State Trunkline Maintenance	765,793.00	
175. Sundry Account Rec.	362,252.00	
176. Capital Outlay	0.00	0.00
177. Other	1,136,489.00	1,235,925.00
178. Total Payroll	\$5,593,548.00	
179. Less Applicable Payroll	(2,274,499.00)	
180. Total Applicable Labor Cost	\$3,319,049.00	Total Distributive \$4,854,836.00

	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	\$694,602.00	\$103,367.00	\$2,739,152.00	\$1,390,883.00	\$12,414.00	\$1,308.00	\$4,941,726.00
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(81,071.00)	0.00	(5,819.00)	0.00	0.00	(86,890.00)
184. Benefits to be Distributed	694,602.00	22,296.00	2,739,152.00	1,385,064.00	12,414.00	1,308.00	4,854,836.00
185. Applicable Labor Cost	3,319,049.00	3,319,049.00	3,319,049.00	3,319,049.00	3,319,049.00	3,319,049.00	
186. Factor	0.209277	0.006718	0.825282	0.417307	0.003740	0.000394	1.462718

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.	\$6,207,077.00	\$123,082.00
188. Primary Preservation - Struct Imp.	5,469,259.00	87,614.00
189. Primary Maintenance	5,527,168.00	214,468.00
190. Local Construction/Cap. Imp.	1,626,609.00	9,686.00
191. Local Preservation - Struct. Imp.	2,951,095.00	110,151.00
192. Local Maintenance	8,482,869.00	256,787.00
193. Other	0.00	0.00
194. TOTAL	\$30,264,077.00	\$801,788.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,097.00	781.00	210,297.00	0.00	586,613.00	\$801,788.00
196. Applicable Operation Cost	30,264,077.00	30,264,077.00	30,264,077.00	30,264,077.00	30,264,077.00	
197. Factor	0.000135	0.000026	0.006949	0.000000	0.019383	\$0.026493

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	
	<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.	1,473,896.00	857,845.00	9,811,972.00	3,138,646.00	11,285,868.00	3,996,491.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,624,242.00	5,289,910.00	2,293,393.00	3,787,001.00	5,917,635.00	9,076,911.00
202. Total	\$5,098,138.00	\$6,147,755.00	\$12,105,365.00	\$6,925,647.00	\$17,203,503.00	\$13,073,402.00

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	\$761,859.00	\$3,934.00
204. Fringe Benefits	839,691.00	4,284.00
205. Equipment Rental	939,163.00	458.00
206. Materials	1,436,476.00	160,728.00
207. Handling Charges	0.00	0.00
208. Overhead	338,059.00	14,399.00
209. Other	0.00	0.00
210. Total Charges for Current Year	\$4,315,248.00	\$183,803.00
211. Beginning Balance	435,971.00	0.00
212. Sub-Total	4,751,219.00	183,803.00
213. Less Credits	(4,417,946.00)	(183,803.00)
214. Ending Balance	\$333,273.00	\$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)	82,203.00
217. Equipment Road (976, 981)	3,000,195.00
218. Equipment Shop (977)	15,368.00
219. Equipment Engineers (978)	15,114.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$3,112,880.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	3,112,880.00	3,112,880.00
225. Less: Equipment Retirements 689	0.00	0.00	(16,081.00)	(16,081.00)
226. Sub-total	0.00	0.00	3,096,799.00	3,096,799.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,385,298.00)	(2,385,298.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$711,501.00</u>	<u>\$711,501.00</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	7,828,875.00	7,828,875.00
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	109,639.00	109,639.00

Year Ended - 2023

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$21,630,760.00
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			152,664.00
234. Total Capital Outlay (from Page 13)			3,112,880.00
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			3,265,544.00
236 b. Adjusted MTF Returns			18,365,216.00
237. Preser - Struct Imp (from Page 6 Expenditures)	\$11,285,868.00	\$3,996,491.00	15,282,359.00
238. Routine Maintenance (from Page 6 Expenditures)	5,917,635.00	9,076,911.00	14,994,546.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	17,203,503.00	13,073,402.00	30,276,905.00
241. 90% of Adjusted MTF Returns			16,528,694.40

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>220,276.00</u>	<u>201,174.00</u>	<u>132,080.00</u>	<u>395,373.55</u>	<u>298,714.00</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>670,286.00</u>	<u>317,696.00</u>	<u>366,263.00</u>	<u>365,911.00</u>	<u>546,406.00</u>
				242. TOTAL	<u>\$3,514,179.55</u>

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

$$\underline{1,630,760.00} \times .10 = \underline{2,163,076.00}$$

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	\$222,357.00
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	4,772.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	7,812.00
733	Welding Supplies	2,821.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	22,748.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	61,382.00
805	Health Services	0.00
806	Laundry Services	24,327.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	15,231.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	21,752.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	139,561.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	140,574.00
931	Buildings Repairs and Maintenance	18,785.00
932	Yard and Storage Repairs and Maintenance	818.00
933	Shop Equipment Repairs and Maintenance	6,066.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	9,600.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	139,285.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	12,141.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$850,032.00

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	\$713,457.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	11,466.00
727	Postage	2,058.00
728	Office Supplies	12,842.00
730	Dues and Subscriptions	0.00
801	Contractual Services	2,935.00
803	Legal Services	2,787.00
804	Auditing and Accounting Services	22,693.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	17,209.00
861	Travel and Mileage	1,295.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,895.00
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	18,134.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	2,491.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	10,844.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	1,325.00
	Other:	0.00
	244. TOTAL	\$822,431.00

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(352,458.00)
691	Purchase Discounts	(5,843.00)
	Other:	(311,466.00)
	Total Credits to Administrative Expense	\$(669,767.00)
	245. Net Administrative Expense	\$152,664.00

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>
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246. Total

Year Ended - 2023

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.50 mi.	x \$387,347.00	0.00 mi.	\$205.00
252. Resurfacing	22.30 mi.	3,382,287.00	5.99 mi.	1,154,422.00
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.	182,427.00	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	25.00 ea.	3,569,174.00	27.00 ea.	913,275.00
260. Subtotals		7,521,235.00		2,067,902.00
BRIDGES				
261. Replacement	3.00 ea.	3,764,633.00	1.00 ea.	1,928,589.00
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		3,764,633.00		1,928,589.00
265. TOTAL PRESERVATION - STRUCT IMP		\$11,285,868.00		\$3,996,491.00

*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Berlin	54.13	0.00	177,925.31	21.98	0.00	65,632.28	0	0.00
Brockway	46.32	0.00	152,253.84	17.31	0.00	51,687.66	0	0.00
Burtchville	30.37	11.16	131,554.07	10.15	1.51	56,066.99	0	0.00
Casco	47.18	0.40	156,217.86	30.09	3.74	153,649.40	0	0.00
China	53.62	0.00	176,248.94	22.19	1.98	100,036.16	0	0.00
Clay	41.52	25.11	207,863.97	21.85	4.79	146,956.71	0	0.00
Clyde	42.73	9.55	167,604.16	27.97	4.58	161,648.64	0	0.00
Columbus	51.65	0.00	169,773.56	29.48	0.50	96,556.78	0	0.00
Cottrellville	34.03	2.03	117,627.90	17.68	2.59	96,975.29	0	0.00
East China	17.03	15.66	100,498.99	4.06	2.53	55,282.43	0	0.00
Emmett	44.47	0.00	146,172.89	25.45	0.00	75,993.70	0	0.00
Fort Gratiot	40.08	33.42	226,756.02	10.65	10.65	213,479.24	0	0.00
Grant	43.62	0.00	143,378.94	19.14	0.00	57,152.04	0	0.00
Greenwood	47.32	0.00	155,540.84	25.19	0.00	75,217.34	0	0.00
Ira	27.74	12.84	127,685.50	6.64	1.95	53,092.09	0	0.00
Kenockee	49.76	0.00	163,561.11	20.44	0.00	61,033.84	0	0.00
Kimball	65.53	27.19	292,698.28	31.12	13.43	322,026.70	0	0.00
Lynn	47.07	0.00	154,719.09	26.14	0.00	78,054.04	0	0.00
Mussey	48.41	0.00	159,123.67	24.30	0.00	72,559.80	0	0.00
Port Huron	49.00	49.00	300,370.00	18.29	18.29	366,623.07	0	0.00
Riley	57.63	0.00	189,429.81	21.02	0.00	62,765.72	0	0.00
St. Clair	59.17	11.85	228,181.34	34.47	11.26	295,011.77	0	0.00
Wales	57.46	0.00	188,871.02	29.93	0.00	89,370.98	0	0.00
266. Totals	1,055.84	198.21	\$4,034,057.11	495.54	77.80	\$2,806,872.67	0	\$0.00

Local Road Rate Per Mile	3287	Primary Road Rate Per Mile	2986
Local Urban Road Rate Per Mile	2843	Primary Urban Road Rate Per Mile	17059
Population Rate Per Capita	22.5		

Year Ended - 2023

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Berlin	0.00	851,601.00	851,601.00	126,327.00
Brockway	0.00	0.00	0.00	146,930.00
Burtchville	0.00	211,651.00	211,651.00	287,779.00
Casco	0.00	0.00	0.00	218,295.00
China	0.00	210,584.00	210,584.00	361,930.00
Clay	0.00	17,363.00	17,363.00	62,691.00
Clyde	0.00	3,409.00	3,409.00	100,179.00
Columbus	0.00	121,759.00	121,759.00	210,802.00
Cottrellville	0.00	209,893.00	209,893.00	158,014.00
East China	0.00	263,365.00	263,365.00	174,698.00
Emmett	0.00	48,200.00	48,200.00	247,015.00
Fort Gratiot	0.00	245,901.00	245,901.00	144,008.00
Grant	0.00	316,286.00	316,286.00	283,254.00
Greenwood	0.00	5,513.00	5,513.00	133,861.00
Ira	0.00	31,942.00	31,942.00	88,334.00
Kenockee	0.00	101,518.00	101,518.00	203,041.00
Kimball	0.00	269,072.00	269,072.00	525,132.00
Lynn	0.00	61,712.00	61,712.00	80,597.00
Mussey	0.00	40,541.00	40,541.00	164,719.00
Port Huron	0.00	91,313.00	91,313.00	49,188.00
Riley	0.00	0.00	0.00	154,815.00
St. Clair	0.00	83,784.00	83,784.00	337,457.00
Wales	0.00	811,084.00	811,084.00	124,171.00
267. Totals	\$0.00	\$3,996,491.00	\$3,996,491.00	\$4,383,237.00

*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
610666	640,661.00	11/22/2023	Asphalt
610665	563,455.00	11/22/2023	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610687	143,278.00	08/18/2023	Asphalt
610697	246,496.00	11/22/2023	Asphalt

Work Type: Minor Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610685	324,259.00	09/01/2023	Asphalt
610684	239,841.00	08/31/2023	Asphalt
610683	393,263.00	08/31/2023	Asphalt