

**2023**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Wexford 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: 01/01/2023 End: 12/31/2023

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

1. Cash	<u>\$2,904,042.00</u>
2. Investments	<u>5,020,752.08</u>
3. Accounts Receivable :	
a. Michigan Transportation Fund	<u>1,440,848.58</u>
b. State Trunkline Maintenance	<u>196,544.02</u>
c. State Transportation Department - Other	<u>5,783.05</u>
d. Due on County Road Agreement	<u>65,200.00</u>
e. Due on Special Assesment	<u>0.00</u>
f. Sundry Accounts Receivable	<u>123,418.71</u>

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	<u>0.00</u>
5. Road Materials	<u>1,397,515.85</u>
6. Equipment Materials and Parts	<u>562,692.20</u>
7. Prepaid Insurance	<u>0.00</u>
8. Deferred Expense - Federal Aid	<u>0.00</u>
9. Other	<u>0.00</u>

**10. TOTAL ASSETS****\$11,716,796.49**

Year Ended - 2023

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

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

11. Accounts Payable	\$59,062.11
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	36,480.25
14. Advances	874,669.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	45,995.36
17. Deferred Revenue	65,200.00
18. Other	206,638.95

**Fund Balances**

19. Primary Road Fund	7,340,281.30
20. Local Road Fund	0.00
21. County Road Commission Fund	3,088,469.52
<b>22. Total Fund Balances</b>	<b>10,428,750.82</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$11,716,796.49**

Year Ended - 2023

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$1,167,050.60	
25. Land Improvements	\$462,078.85		
25 a.Less: Accumulated Depreciation	(110,185.66)	351,893.19	
26. Depletable Assets	110,158.56		
26 a.Less: Accumulated Depreciation	(82,321.63)	27,836.93	
27. Buildings	5,092,513.94		
27 a.Less: Accumulated Depreciation	(2,491,349.48)	2,601,164.46	
28. Equipment - Road	14,377,585.15		
28 a.Less: Accumulated Depreciation	(11,189,516.31)	3,188,068.84	
29. Equipment - Shop	852,546.70		
29 a.Less: Accumulated Depreciation	(696,102.05)	156,444.65	
30. Equipment - Engineers	6,536.38		
30 a.Less: Accumulated Depreciation	(6,536.38)	0.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	51,821.69		
32 a.Less: Accumulated Depreciation	(51,816.05)	5.64	
33. Infrastructure	77,378,407.58		
33 a.Less: Accumulated Depreciation	(36,459,037.11)	40,919,370.47	
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>\$48,411,834.78</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	7,492,464.31	
	37 d.Infrastructure	40,919,370.47	
	<b>38. Total Equities</b>		<b>\$48,411,834.78</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		0.00	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$0.00</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

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)
<b>Taxes</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>Licenses and Permits</b>				
49. Specify	0.00	0.00	80,750.00	80,750.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	347,208.29	0.00	347,208.29
56. Total Federal Sources	0.00	347,208.29	0.00	347,208.29
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,992.66	4,007.34		10,000.00
58. Snow Removal	0.00	314,128.74		314,128.74
59. Urban Road	348,707.81	101,770.50		450,478.31
60. Allocation	4,770,029.75	3,189,756.32		7,959,786.07
61. Total MTF	5,124,730.22	3,609,662.90		8,734,393.12
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	101,108.44	0.00	101,108.44
64. Total Other	0.00	101,108.44	0.00	101,108.44
<b>Economic Development Fund</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)	0.00	0.00		0.00
68. Forest Road (E)	90,000.00	0.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	90,000.00	0.00		90,000.00
<b>72. Total State Sources</b>	<b>\$5,214,730.22</b>	<b>\$3,710,771.34</b>	<b>\$0.00</b>	<b>\$8,925,501.56</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	234,620.78	0.00	234,620.78
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	234,620.78	0.00	234,620.78
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,617,936.61	1,617,936.61
78. Trunkline Non-maintenance	0.00		136,523.13	136,523.13
79. Salvage Sales	0.00	0.00	5,269.82	5,269.82
80. Other	0.00	0.00	174,521.00	174,521.00
81. Total Charges	0.00	0.00	1,934,250.56	1,934,250.56
<b>Interest and Rents</b>				
82. Interest Earned	153,477.57	0.00	68,953.69	222,431.26
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	153,477.57	0.00	68,953.69	222,431.26
<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	0.00	185,995.00	185,995.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	361,039.13	361,039.13
91. Total Other	0.00	0.00	547,034.13	547,034.13
<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	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$5,368,207.79</b>	<b>\$4,292,600.41</b>	<b>\$2,630,988.38</b>	<b>\$12,291,796.58</b>

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)
<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	975,045.77	1,508,190.29		2,483,236.06
105. Structures	0.00	0.00		0.00
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.	975,045.77	1,508,190.29		2,483,236.06
<b>Maintenance</b>				
111. Roads	708,757.21	2,139,902.20		2,848,659.41
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	660,447.93	520,731.54		1,181,179.47
115. Traffic Control	39,265.45	89,395.42		128,660.87
116. Total Maintenance	1,408,470.59	2,750,029.16		4,158,499.75
117. Total Construction, Preservation And Maintenance	2,383,516.36	4,258,219.45		6,641,735.81
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,617,629.63	1,617,629.63
119. Trunkline Non-maintenance	0.00		136,523.13	136,523.13
120. Administrative Expense	205,743.67	367,566.89		573,310.56
121. Equipment - Net	146,932.12	461,398.50	208,768.23	817,098.85
122. Capital Outlay - Net	0.00	0.00	47,270.58	47,270.58
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	0.00	0.00
127. Total Other	352,675.79	828,965.39	2,010,191.57	3,191,832.75
<b>128. Total Expenditures</b>	<b>\$2,736,192.15</b>	<b>\$5,087,184.84</b>	<b>\$2,010,191.57</b>	<b>\$9,833,568.56</b>

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	\$5,368,207.79	\$4,292,600.41	\$2,630,988.38	\$12,291,796.58
130. Total Expenditures	2,736,192.15	5,087,184.84	2,010,191.57	9,833,568.56
131. Excess of Revenues Over (Under) Expenditures	2,632,015.64	(794,584.43)	620,796.81	2,458,228.02
132. Optional Transfers				
132 a. Primary to Local (50%)	(794,584.43)	794,584.43		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	(794,584.43)	794,584.43		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,837,431.21	0.00	620,796.81	2,458,228.02
136. Beginning Fund	5,502,850.09	0.00	2,467,672.71	7,970,522.80
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	5,502,850.09	0.00	2,467,672.71	7,970,522.80
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$7,340,281.30	\$0.00	\$3,088,469.52	\$10,428,750.82



Year Ended - 2023

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$370,542.56	
142. Depreciation	<u>1,159,069.12</u>	
143. Other	<u>741,457.98</u>	
<b>144. Total Direct</b>		<u>2,271,069.66</u>
145. Indirect Equipment Expense		<u>769,869.67</u>

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>365,978.89</u>	
<b>148. Total Operating</b>		<u>\$365,978.89</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,406,918.22

**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	0.00	164,581.64		164,581.64
152. Maintenance	465,705.77	1,297,834.77		1,763,540.54
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		624,345.40	624,345.40
155. Other Reimbursable Charges	0.00	0.00	2,809.80	2,809.80
156. All Other Charges	0.00	0.00	34,541.99	34,541.99
157. Total Equipment Rental Credits	<u>465,705.77</u>	<u>1,462,416.41</u>	<u>661,697.19</u>	<u>2,589,819.37</u>

(A)	(B)	(C)	(D)
			<u>817,098.85</u>

158. (Gain) or Loss on Usage of Equipment

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$465,705.77</u>	<u>\$1,462,416.41</u>	<u>\$661,697.19</u>	<u>\$2,589,819.37</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	17.98 %	56.47 %	25.55 %	100.00 %
161. Prorated Total Equipment Expense	<u>612,637.89</u>	<u>1,923,814.91</u>	<u>870,465.42</u>	<u>3,406,918.22</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>146,932.12</u>	<u>461,398.50</u>	<u>208,768.23</u>	<u>817,098.85</u>

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.	0.00	0.00
165. Primary Maintenance	91,981.15	91,761.99
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	49,715.51	49,597.06
168. Local Maintenance	307,791.22	307,057.86
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	185,490.60	185,048.64
171. Equipment Expense - Indirect	111,131.09	110,866.30
172. Equipment Expense - Operating	0.00	0.00
173. Administration	353,371.15	307,668.03
174. State Trunkline Maintenance	286,630.29	
175. Sundry Account Rec.	1,287.48	
176. Capital Outlay	11,450.40	11,423.12
177. Other	285,199.85	284,520.31
<b>178. Total Payroll</b>	<b>\$1,684,048.74</b>	
179. Less Applicable Payroll	(287,917.77)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,396,130.97</b>	<b>Total Distributive \$1,347,943.31</b>

	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	\$175,260.69	\$16,531.51	\$1,132,174.57	\$436,029.51	\$8,408.67	\$16,160.24	\$1,784,565.19
182. Less: Benefits Recovered	(42,880.28)	(4,044.69)	(277,004.28)	(106,681.46)	(2,057.31)	(3,953.86)	(436,621.88)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	132,380.41	12,486.82	855,170.29	329,348.05	6,351.36	12,206.38	1,347,943.31
185. Applicable Labor Cost	1,042,759.82	1,396,130.97	1,396,130.97	1,396,130.97	1,396,130.97	1,396,130.97	
186. Factor	0.126952	0.008944	0.612529	0.235901	0.004549	0.008743	0.997618

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.	945,721.78	29,323.53
189. Primary Maintenance	687,441.70	21,315.17
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,547,096.34	47,970.05
192. Local Maintenance	1,991,281.63	61,742.69
193. Other	1,270,450.69	39,392.23
<b>194. TOTAL</b>	<b>\$6,441,992.14</b>	<b>\$199,743.67</b>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(605.81)	19,904.00	0.00	180,445.48	\$199,743.67
196. Applicable Operation Cost	6,441,992.14	6,441,992.14	6,441,992.14	6,441,992.14	6,441,992.14	
197. Factor	0.000000	(0.000094)	0.003090	0.000000	0.028011	\$0.031007

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	0.00	245,861.48	975,045.77	1,262,328.81	975,045.77	1,508,190.29
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,120,716.84	2,468,257.23	287,753.75	281,771.93	1,408,470.59	2,750,029.16
<b>202. Total</b>	<b>\$1,120,716.84</b>	<b>\$2,714,118.71</b>	<b>\$1,262,799.52</b>	<b>\$1,544,100.74</b>	<b>\$2,383,516.36</b>	<b>\$4,258,219.45</b>

**Year Ended - 2023**

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$29,399.25	\$0.00
204. Fringe Benefits	44,510.47	0.00
205. Equipment Rental	61,128.50	0.00
206. Materials	8,741.66	5,330.00
207. Handling Charges	0.00	0.00
208. Overhead	12,221.29	453.05
209. Other	40,542.85	0.00
<b>210. Total Charges for Current Year</b>	<b>\$196,544.02</b>	<b>\$5,783.05</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	196,544.02	5,783.05
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$196,544.02</b>	<b>\$5,783.05</b>

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)	44,246.23
217. Equipment Road (976, 981)	1,216,963.63
218. Equipment Shop (977)	88,052.20
219. Equipment Engineers (978)	0.00
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>\$1,349,262.06</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,349,262.06	1,349,262.06
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,349,262.06	1,349,262.06
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,301,991.48)	(1,301,991.48)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,270.58</u>	<u>\$47,270.58</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	7,617,966.47	7,617,966.47
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	185,995.00	185,995.00

**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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$8,734,393.12</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>573,310.56</u>
234. Total Capital Outlay (from Page 13)			<u>1,349,262.06</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>1,922,572.62</u>
236 b. Adjusted MTF Returns			<u>6,811,820.50</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$975,045.77</u>	<u>\$1,508,190.29</u>	<u>2,483,236.06</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,408,470.59</u>	<u>2,750,029.16</u>	<u>4,158,499.75</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>2,383,516.36</u>	<u>4,258,219.45</u>	<u>6,641,735.81</u>
241. 90% of Adjusted MTF Returns			<u>6,130,638.45</u>

**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)

<b>Fiscal Year</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenditures (\$)</b>	<u>703,069.75</u>	<u>1,018,382.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</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>37,500.00</u>	<u>0.00</u>	<u>276,368.29</u>	<u>213,684.74</u>
				<b>242. TOTAL</b>	<u>\$2,249,005.42</u>

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

$$\underline{8,734,393.12} \times .10 = \underline{873,439.31}$$



Year Ended - 2023

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$197,540.65
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,336.85
728	Office Supplies - Shop	2,949.07
731	Janitor Supplies - Shop	9,139.03
733	Welding Supplies	3,095.93
734	Safety Supplies - Shop	9,575.35
736	Tire Shop Supplies	0.00
737	Shop Supplies	73,557.78
791	Equipment Material/Parts Inventory Adjustment	4,050.01
801	Contractual Services - Shop	3,729.78
805	Health Services	0.00
806	Laundry Services	17,684.93
807	Data Processing - Shop	0.00
810	Education Expense - Shop	16,325.36
850-859	Communications - Shop	25,017.03
861	Travel and Mileage - Shop Employees	3,663.50
862	Freight Costs	16,209.81
875	Insurance - Shop Buildings	24,811.25
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	86,318.00
883	Insurance - Underground Tank	1,193.90
921-923	Utilities - Shop and Storage Buildings	53,643.51
931	Buildings Repairs and Maintenance	38,186.49
932	Yard and Storage Repairs and Maintenance	15,966.64
933	Shop Equipment Repairs and Maintenance	38,562.36
934	Office Equipment Repairs and Maintenance	29,298.87
941	Equipment Rental - Shop Pickup/Wrecker	511.41
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	37,356.43
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	34,779.99
968	Depreciation - Stockroom Expense	0.00
707	Other:	24,365.74
	<b>243. TOTAL</b>	<b>\$769,869.67</b>

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)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$285,515.89
709-714	Administrative Leave	31,296.21
724	Fringe Benefits	307,649.55
727	Postage	25.83
728	Office Supplies	975.02
730	Dues and Subscriptions	18,073.40
801	Contractual Services	230.00
803	Legal Services	4,508.50
804	Auditing and Accounting Services	11,885.00
807	Data Processing	0.00
810	Education	942.95
850-853	Communications	7,836.29
861	Travel and Mileage	10,247.91
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	5,244.40
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	17,762.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	11,347.76
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	32.40
968	Depreciation - Office Equipment and Furniture	487.18
	Other:	3,294.33
	<b>244. TOTAL</b>	<b>\$743,734.94</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(450.54)
629	Overhead - State Trunkline Maintenance	(166,688.91)
691	Purchase Discounts	(1,445.57)
	Other:	(1,839.36)
	<b>Total Credits to Administrative Expense</b>	<b>\$(170,424.38)</b>
	<b>245. Net Administrative Expense</b>	<b>\$573,310.56</b>

**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>
34 Road	Btwn Mitchell & 39 Road	90,000.00	Resurfacing
<b>246. Total</b>		<b>\$90,000.00</b>	

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
<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	0.00 mi.	x	\$0.00	0.00 mi.		\$0.00
252. Resurfacing	3.51 mi.		975,045.77	10.85 mi.		631,334.99
253. Gravel Surfacing	0.00 mi.		0.00	3.70 mi.		876,855.30
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
<b>260. Subtotals</b>			<b>975,045.77</b>			<b>1,508,190.29</b>
<b>BRIDGES</b>						
261. Replacement	0.00 ea.		0.00	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
<b>264. Bridge Subtotals</b>			<b>0.00</b>			<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>			<b>\$975,045.77</b>			<b>\$1,508,190.29</b>

\*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 Outside Municipalities	Miles Outside Municipalities	Funds Received (\$)	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received (\$)		
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		Funds Received (\$)
Antioch	52.24	0.00	171,712.89	9.67	0.00	28,874.62	900	20,250.00
Boon	49.56	0.00	162,903.72	14.17	0.00	42,311.62	525	11,812.50
Cedar Creek	61.18	0.00	201,098.66	9.53	0.00	28,456.58	1,855	41,737.50
Cherry Grove	56.01	5.41	199,485.49	9.22	5.60	123,061.32	2,421	54,472.50
Clam Lake	55.22	14.86	223,755.12	14.66	2.65	88,981.11	2,325	52,312.50
Colfax	50.28	0.00	165,270.36	14.53	0.00	43,386.58	897	20,182.50
Greenwood	44.80	0.00	147,257.60	13.60	0.00	40,609.60	633	14,242.50
Hanover	54.70	0.00	179,798.90	4.95	0.00	14,780.70	923	20,767.50
Haring	63.17	13.66	246,475.16	14.87	7.67	175,244.35	3,556	80,010.00
Henderson	36.89	0.00	121,257.43	9.51	0.00	28,396.86	183	4,117.50
Liberty	69.48	0.00	228,380.77	6.50	0.00	19,409.00	936	21,060.00
Selma	46.46	1.81	157,859.85	22.72	4.49	144,436.82	2,233	50,242.50
Slagle	48.07	0.00	158,006.09	8.85	0.00	26,426.10	483	10,867.50
South Branch	37.10	0.00	121,947.69	16.40	0.00	48,970.40	348	7,830.00
Springville	53.29	0.00	175,164.23	7.64	0.00	22,813.04	1,342	30,195.00
Wexford	50.14	0.00	164,810.18	13.44	0.00	40,131.84	1,161	26,122.50
<b>266. Totals</b>	<b>828.59</b>	<b>35.74</b>	<b>\$2,825,184.14</b>	<b>190.26</b>	<b>20.41</b>	<b>\$916,290.54</b>	<b>20,721</b>	<b>\$466,222.50</b>

Local Road Rate Per Mile	<u>3287</u>	Primary Road Rate Per Mile	<u>2986</u>
Local Urban Road Rate Per Mile	<u>2843</u>	Primary Urban Road Rate Per Mile	<u>17059</u>
Population Rate Per Capita	<u>22.5</u>		

Year Ended - 2023

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

**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>
Antioch				
Boon	0.00	0.00	0.00	0.00
Cedar Creek	0.00	172,911.75	172,911.75	98,200.00
Cherry Grove	0.00	0.00	0.00	0.00
Clam Lake	0.00	368,473.52	368,473.52	79,422.31
Colfax	0.00	17,991.93	17,991.93	0.00
Greenwood	0.00	263,704.43	263,704.43	698.47
Hanover	0.00	163,877.83	163,877.83	32,600.00
Haring	0.00	596,415.50	596,415.50	0.00
Henderson	0.00	44,110.14	44,110.14	3,000.00
Liberty	0.00	0.00	0.00	8,700.00
Selma	0.00	96,602.70	96,602.70	0.00
Slagle				
South Branch	0.00	0.00	0.00	0.00
Springville				
Wexford	0.00	0.00	0.00	12,000.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$1,724,087.80</b>	<b>\$1,724,087.80</b>	<b>\$234,620.78</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: 01/01/2023 End: 12/31/2023

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A488-A489-2210-109-32R	62,999.78	07/21/2023	Asphalt
A488-A489-2210-109-27R	17,991.93	07/20/2023	Asphalt
A488-A489-2310-109-Hillcrest	17,991.93	07/20/2023	Asphalt

**Work Type:** Crush & Shape with 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 A458-A459-2209-109-34R	592,525.51	08/02/2023	Asphalt

**Work Type:** Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A488-A489-2411-109-Gitchegum ee	163,877.83	07/20/2023	Asphalt
2023 A488-A489-2109-109- Pointseast	163,769.93	07/22/2023	Asphalt

**Work Type:** Overlay- 2" with wedge and chipseal underlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 A458-A459-2410-109-2R	263,704.43	08/16/2023	Asphalt

**Work Type:** Sealcoat + Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023 A466-A467-2412-104-14R	59,656.58	07/16/2023	Asphalt
2023 A496-A497-2109-104-41R	57,222.88	07/21/2023	Asphalt
2023 A496-A497-2409-104-14R	101,860.27	07/10/2023	Asphalt
2023 A466-A467-2411-104-13R	27,603.09	07/10/2023	Asphalt

Year Ended - 2023

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

Work Type: Wedge/Patch + Seal Coat

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2023 A488-A489-2109-109-44 1/2R	111,015.42	07/11/2023	Asphalt
2023- A488-A489-2109-109-41R	68,064.88	06/12/2023	Asphalt



Year Ended - 2023

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
002	HUNT-MERC	2,903,642.00
004	PETTY CASH	400.00

Line: 2 Investments

Account	Description	Amount (\$)
017	HUNT SWEEP	5,020,752.08

Line: 3 Due on County Road Agreement

Account	Description	Amount (\$)
080-014	Henderson	65,200.00

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Misc - Hutson Credit	446.81
040	Misc - Ranger Bid	110,025.00
040	Misc - Asst Mgmt	483.51
040-01-0	Harrietta Major	3,384.07
040-01-1	Harrietta Local	1,117.17
040-Perm	Permits	7,550.00
063-USFS	USFS	412.15

Line: 5 Inventory

Account	Description	Amount (\$)
109-1	MISC	1,339,927.50
109-2	SIGNS	57,588.35

Line: 6 Equipment, Materials and Parts

Account	Description	Amount (\$)
110	PARTS	562,692.20

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257	Wages Payable	36,480.25

Line: 14 Advances

Account	Description	Amount (\$)
328-1	EQUIP ADV	728,078.00
328-2	MAINT ADVANCE	146,591.00

Year Ended - 2023

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

**Line: 17 Deferred Revenue**

Account	Description	Amount (\$)
339-2-3	Hanover Rd Agree	65,200.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
264	Sick & Vacation	206,638.95

**Line: 33 Infrastructure - A**

Account	Description	Amount (\$)
150	ASPHALT ROADS	51,926,669.69
152	CHIP SEAL	7,244,929.30
154	CONCRETE BRIDGES	3,340,417.44
156	GRAVEL ROADS	4,571,480.30
158	INFRAST LAND	7,878,983.35
160	METAL BRIDGES	1,334,149.41
162	TIMBER BRIDGES	1,081,778.09

**Line: 33 Less Accumulated Depreciation - A**

Account	Description	Amount (\$)
151	ASPHALT ROADS	(26,769,650.53)
153	CHIP SEAL	(4,704,072.99)
155	CONCRETE BRIDGES	(1,796,043.16)
157	GRAVEL ROADS	(1,698,994.87)
161	METAL BRIDGES	(972,433.24)
163	TIMBER BRIDGES	(517,842.32)

**Line: 49 Specify - County**

Account	Description	Amount (\$)
475	Permits	80,750.00

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

Account	Description	Amount (\$)
511-USFS	FED REV USFS	347,208.29

**Line: 59 MTF Urban Road - Local**

Account	Description	Amount (\$)
546-3-2	L URBAN	101,770.50

**Line: 59 MTF Urban Road - Primary**

Account	Description	Amount (\$)
546-2-2	P URBAN	348,707.81

**Line: 60 MTF Allocation - Local**

Account	Description	Amount (\$)
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Year Ended - 2023

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

546-3-1	L ROADS	3,189,756.32
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**Line: 60 MTF Allocation - Primary**

Account	Description	Amount (\$)
546-2-1	ROADS	4,040,827.92
546-2-3	P MILEAGE TRANSFER	729,201.83

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

Account	Description	Amount (\$)
539-DNR	DNR	101,108.44

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

Account	Description	Amount (\$)
539-1	209665-0 9 RD MDOT DETOUR	0.00

**Line: 74 Township Contr. - Local**

Account	Description	Amount (\$)
583-4-02	HENDERSON	3,000.00
583-4-04	CLAM LAKE	79,422.31
583-4-12	CEDAR CREEK	98,200.00
583-4-13	WEXFORD	12,000.00
583-4-14	HANOVER	32,600.00
583-4-15	GREENWOOD	698.47
583-4-16	LIBERTY	8,700.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
627-0-1	STL AUDIT ADJ	174,521.00

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
675-1	Sale Of Gravel	142,264.27
675-2	Other Contributions	19,138.96
680-688	Insurance Recoveries	199,635.90

**Line: 90 Other2 Other - Local**

Account	Description	Amount (\$)
675-8	CRA	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
A510	All other expense	741,457.98

**Line: 151 Preservation-Structural Imp. - Local**

Account	Description	Amount (\$)
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Year Ended - 2023

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

A489	ALL EQUIP EXP LHM	164,581.64
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**Line: 151 Preservation-Structural Imp. - Primary**

Account	Description	Amount (\$)
A459	ALL EQUIP EXP	0.00

**Line: 152 Maintenance - Local**

Account	Description	Amount (\$)
A497	ALL EQUIP EXP LRM	997,794.69
A502	ALL EQUIP EXP LWM	291,914.92
A503	ALL EQUIP EXP LTC	8,125.16

**Line: 152 Maintenance - Primary**

Account	Description	Amount (\$)
A467	ALL EQUIP EXP PRM	199,588.76
A472	ALL EQUIP EXP PWM	263,126.63
A473	ALL EQUIP EXP PTC	2,990.38

**Line: 154 Total Equipment Rental Credits MDOT - County**

Account	Description	Amount (\$)
A517	ALL EQUIP EXP TL MAINT	611,787.98
A518	ALL EQUIP EXP NON MAINT	12,557.42

**Line: 155 Other Reimburse Charges - County**

Account	Description	Amount (\$)
040	ALL EQUIP EXP SUNDRY	2,809.80

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

Account	Description	Amount (\$)
A510	ALL EQUIP EXP DIRECT	5,805.99
A511	ALL EQUIP EXP INDIRECT	26,791.98
A512	ALL EQUIP EXP OPER	0.00
A514	ALL EQUIP EXP DIST NON LABOR	1,864.49
A515	ALL EQUIP EXP ADMIN	0.00
A900	CAPITAL OUTLAY	79.53

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
A472	PWM	79,325.12
A473	PTC	10,300.92
A502	LWM	81,733.03
A503	LTC	25,707.80
A514	Non Distributive	87,453.44

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

Account	Description	Amount (\$)
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Year Ended - 2023

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

A472	PWM	79,514.58
A473	PTC	10,325.52
A502	LWM	81,928.24
A503	LTC	25,769.20
A514	Non Distributive	87,662.31

**Line: 179 Less Applicable Payroll - Total Labor Charge**

Account	Description	Amount (\$)
040	SUNDRY	(1,287.48)
A517A518	STATE TL MAINT	(286,630.29)

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

Account	Description	Amount (\$)
A513-720	UNEMPLOYMENT	1,417.88
A513-721	LONGEVITY	3,130.00
A513-726	HCSP	11,612.36

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

Account	Description	Amount (\$)
720-724	Other	(3,953.86)

**Line: 183 Less Refunds - Other**

Account	Description	Amount (\$)
720-725	Other	0.00

**Line: 193 Other - Cost of Operations**

Account	Description	Amount (\$)
A472	PWM	640,585.30
A473	PTC	38,084.56
A502	LWM	505,070.81
A503	LTC	86,710.02

**Line: 193 Other - Distributed Total**

Account	Description	Amount (\$)
A472	PWM	19,862.31
A473	PTC	1,180.87
A502	LWM	15,660.48
A503	LTC	2,688.57

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
A5147043	DOWNTIME - LOU	120,856.92
A5147044	TRAINING MEETINGS	26,235.35
A5147045	GWOA/MAPS/GIS	(2,853.00)
A514-734	SAFETY EQ AWARD	5,400.00
A514-956	SAFETY AWARDS	30,806.21

Year Ended - 2023

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

**Line: 201 Maintenance Contractor Local**

Account	Description	Amount (\$)
A497	LRM	275,494.43
A502	LWM	44.00
A503	LTC	6,233.50

**Line: 201 Maintenance Contractor Primary**

Account	Description	Amount (\$)
A466	PRM	276,273.48
A472	PWM	840.00
A473	PTC	10,640.27

**Line: 201 Maintenance County Local**

Account	Description	Amount (\$)
A497	LRM	1,864,407.77
A502	LWM	520,687.54
A503	LTC	83,161.92

**Line: 201 Maintenance County Primary**

Account	Description	Amount (\$)
A466	PRM	432,483.73
A472	PWM	659,607.93
A473	PTC	28,625.18

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
328-0-1	Equip Adv	8,264.00
328-0-2	Maintenance Advance	27,641.00
517	State Stores	4,637.85

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
A459-34R	34 Road	213,684.74

**Line: 243 707 Other**

Account	Description	Amount (\$)
A511-730	Dues Subscription	100.00
A511-812	Fire Protection	2,070.78
A5119683	Land Imp Depreciation	22,194.96

**Line: 243 707 Wages - Shop and Garage**

Account	Description	Amount (\$)
707-1	Janitor	9,173.14
707-2	Supervision	123,691.54
707-3	Shop Labor	64,675.97

Year Ended - 2023

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

**Line: 243 737 Shop Supplies**

Account	Description	Amount (\$)
A511-737	Shop Supplies	26,263.93
A511-738	Misc Shop Supply	397.85
A511-740	Core Batteries	5,213.03
A511-790	Small Road Tools	9,812.34
A511-813	Nuts & Bolts	11,656.90
A511-935	Shop Small Tools	18,982.62
A511-936	Shop Tools - Other	1,231.11

**Line: 243 861 Travel and Mileage - Shop**

Account	Description	Amount (\$)
861-0	Shop	3,603.21
861-1	Fleet Mgr	60.29

**Line: 243 921-923 Utilities - Shop and Storage Buildings**

Account	Description	Amount (\$)
A511-921	Electricity	29,310.81
A511-922	Heating Fuel	24,332.70

**Line: 244 244 Other**

Account	Description	Amount (\$)
515-729	Engineers Supplies	2,285.24
515-731	Janitor Supplies	213.00
515-749	Printing	312.58
AssMan	Asset Management	483.51

**Line: 244 703-708 Salaries and Wages**

Account	Description	Amount (\$)
5157031	Commissioners	22,189.94
5157032	Office Salary	111,622.46
5157033	Managers Salary	91,181.90
5157034	Engineers Salary	60,521.59

**Line: 244 709-714 Administrative Leave**

Account	Description	Amount (\$)
515-709	Vacation	11,484.88
515-710	Sick Leave	8,691.86
515-711	Holiday	10,819.47
515-721	Longevity	300.00

**Line: 244 803 Legal Services**

Account	Description	Amount (\$)
515-7041	Union Affairs	4,167.50
515-803	Legal Expense	341.00

Year Ended - 2023

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

Line: 244 861 Travel and Mileage

Account	Description	Amount (\$)
515-861	Travel Exp	8,466.00
51586101	Commissioners	550.26
515-8611	Manager	250.00
515-8612	Finance	221.13
515-8614	Superintendent	510.52
515-8615	Engineer	250.00

Line: 245 245 Other

Account	Description	Amount (\$)
686	Other Overhead	(1,839.36)