2024

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Wexford County

Michigan

Year Ended 2024

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

5/28/25

Date

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$3,540,040.08	
2. Investments	6,507,781.93	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,542,265.42	
b. State Trunkline Maintenance	271,443.36	
c. State Transportation Department - Other	97,210.33	
d. Due on County Road Agreement	75,600.00	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	202,937.70	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	1,178,895.17	
6. Equipment Materials and Parts	578,465.64	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	0.00	
10. TOTAL ASSETS		**$13,994,639.63**

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$180,762.28	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	53,966.99	
14. Advances	863,826.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	37,678.77	
17. Deferred Revenue	32,600.00	
18. Other	0.00	

Fund Balances

19. Primary Road Fund	9,382,537.02	
20. Local Road Fund	0.00	
21. County Road Commission Fund	3,443,268.57	
22. Total Fund Balances	12,825,805.59	
23. TOTAL LIABILITIES AND FUND BALANCES		**$13,994,639.63**

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$1,167,050.60	
25. Land Improvements	$462,078.85		
25 a.Less: Accumulated Depreciation	(130,253.61)	331,825.24	
26. Depletable Assets	110,158.56		
26 a.Less: Accumulated Depreciation	(82,321.63)	27,836.93	
27. Buildings	5,689,842.27		
27 a.Less: Accumulated Depreciation	(2,576,231.70)	3,113,610.57	
28. Equipment - Road	14,892,675.75		
28 a.Less: Accumulated Depreciation	(12,317,272.97)	2,575,402.78	
29. Equipment - Shop	988,882.14		
29 a.Less: Accumulated Depreciation	(743,224.40)	245,657.74	
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	(51,821.69)	0.00	
33. Infrastructure	81,507,747.47		
33 a.Less: Accumulated Depreciation	(39,835,315.84)	41,672,431.63	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$49,133,815.49**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	7,461,383.85	
	37 d.Infrastructure	41,672,431.64	
	38. Total Equities		**$49,133,815.49**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		251,706.97	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$251,706.97**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

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	$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
Licenses and Permits				
49. Specify	0.00	0.00	50,500.00	50,500.00
Federal Sources				
50. Surface Tran. Program (STP)	1,428,210.82	0.00	0.00	1,428,210.82
51. C Funds - Federal	385,000.00	0.00	0.00	385,000.00
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	21,824.23	0.00	21,824.23
56. Total Federal Sources	1,813,210.82	21,824.23	0.00	1,835,035.05
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,010.68	3,989.32		10,000.00
58. Snow Removal	0.00	330,046.65		330,046.65
59. Urban Road	355,139.30	103,647.55		458,786.85
60. Allocation	4,903,377.86	3,254,392.30		8,157,770.16
61. Total MTF	5,264,527.84	3,692,075.82		8,956,603.66
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	318,542.05	39,721.50	358,263.55
64. Total Other	0.00	318,542.05	39,721.50	358,263.55
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)	220,065.02	0.00		220,065.02
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	310,065.02	0.00		310,065.02
72. Total State Sources	$5,574,592.86	$4,010,617.87	$39,721.50	$9,624,932.23

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	$0.00	$0.00	$0.00	$0.00
74. Township Contr.	0.00	160,144.11	0.00	160,144.11
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	160,144.11	0.00	160,144.11
Charges for Service				
77. Trunkline Maintenance	0.00		1,642,992.28	1,642,992.28
78. Trunkline Non-maintenance	0.00		856,566.21	856,566.21
79. Salvage Sales	0.00	0.00	5,233.90	5,233.90
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	2,504,792.39	2,504,792.39
Interest and Rents				
82. Interest Earned	286,637.17	0.00	122,844.50	409,481.67
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	286,637.17	0.00	122,844.50	409,481.67
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	5,000.00	5,000.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	218,598.78	218,598.78
91. Total Other	0.00	0.00	223,598.78	223,598.78
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	**$7,674,440.85**	**$4,192,586.21**	**$2,941,457.17**	**$14,808,484.23**

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	$0.00	$0.00		$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	3,745,432.52	383,907.37		4,129,339.89
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.	3,745,432.52	383,907.37		4,129,339.89
Maintenence				
111. Roads	1,044,922.19	2,765,013.98		3,809,936.17
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	667,923.31	412,661.46		1,080,584.77
115. Traffic Control	46,718.53	31,440.17		78,158.70
116. Total Maintenance	1,759,564.03	3,209,115.61		4,968,679.64
117. Total Construction, Preservation And Maintenance	5,504,996.55	3,593,022.98		9,098,019.53
Other				
118. Trunkline Maintenance	0.00		1,642,992.28	1,642,992.28
119. Trunkline Non-maintenance	0.00		856,566.20	856,566.20
120. Administrative Expense	276,272.86	180,318.87		456,591.73
121. Equipment - Net	66,248.61	203,911.47	116,741.29	386,901.37
122. Capital Outlay - Net	0.00	0.00	(29,641.65)	(29,641.65)
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	342,521.47	384,230.34	2,586,658.12	3,313,409.93
128. Total Expenditures	**$5,847,518.02**	**$3,977,253.32**	**$2,586,658.12**	**$12,411,429.46**

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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	$7,674,440.85	$4,192,586.21	$2,941,457.17	$14,808,484.23
130. Total Expenditures	5,847,518.02	3,977,253.32	2,586,658.12	12,411,429.46
131. Excess of Revenues Over (Under) Expenditures	1,826,922.83	215,332.89	354,799.05	2,397,054.77
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	215,332.89	(215,332.89)		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	215,332.89	(215,332.89)		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,042,255.72	0.00	354,799.05	2,397,054.77
136. Beginning Fund	7,340,281.30	0.00	3,088,469.52	10,428,750.82
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	7,340,281.30	0.00	3,088,469.52	10,428,750.82
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$9,382,537.02	$0.00	$3,443,268.57	$12,825,805.59

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$295,534.11	
142. Depreciation	1,124,195.90	
143. Other	694,043.02	
144. Total Direct		2,113,773.03
145. Indirect Equipment Expense		907,046.99

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	372,926.59	
148. Total Operating		$372,926.59

149. TOTAL EQUIPMENT EXPENSE $3,393,746.61

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	0.00	128,925.81		128,925.81
152. Maintenance	514,858.12	1,455,793.95		1,970,652.07
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		778,631.75	778,631.75
155. Other Reimbursable Charges	0.00	0.00	3,800.10	3,800.10
156. All Other Charges	0.00	0.00	124,835.51	124,835.51
157. Total Equipment Rental Credits	514,858.12	1,584,719.76	907,267.36	3,006,845.24
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				386,901.37

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$514,858.12	$1,584,719.76	$907,267.36	$3,006,845.24
	(A)	(B)	(C)	(D)
160. Percent of Total	17.12 %	52.70 %	30.17 %	100.00 %
161. Prorated Total Equipment Expense	581,106.73	1,788,631.23	1,024,008.65	3,393,746.61
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	66,248.61	203,911.47	116,741.29	386,901.37

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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	100,283.20		80,507.59
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	46,150.69		37,049.88
168. Local Maintenance	342,683.97		275,107.50
169. Inventory	0.00		0.00
170. Equipment Expense - Direct	163,930.40		131,603.71
171. Equipment Expense - Indirect	144,213.51		115,774.95
172. Equipment Expense - Operating	0.00		0.00
173. Administration	328,267.14		269,343.62
174. State Trunkline Maintenance	338,817.61		
175. Sundry Account Rec.	748.36		
176. Capital Outlay	1,116.95		896.69
177. Other	249,820.34		200,556.35
178. Total Payroll	$1,716,032.17		
179. Less Applicable Payroll	(339,565.97)		
180. Total Applicable Labor Cost	$1,376,466.20	Total Distributive	$1,110,840.29

	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	$(18,552.02)	$32,293.78	$1,041,890.54	$441,732.48	$8,370.34	$15,372.39	$1,521,107.51
182. Less: Benefits Recovered	0.00	(8,605.20)	(277,628.61)	(117,706.77)	(2,230.41)	(4,096.22)	(410,267.21)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	(18,552.02)	23,688.58	764,261.93	324,025.71	6,139.93	11,276.17	1,110,840.30
185. Applicable Labor Cost	1,048,199.06	1,376,466.20	1,376,466.20	1,376,466.20	1,376,466.20	1,376,466.20	
186. Factor	(0.017699)	0.017210	0.555235	0.235404	0.004461	0.008192	0.802803

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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.	3,687,694.29	57,739.19
189. Primary Maintenance	1,028,814.04	16,108.41
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	377,989.17	5,918.28
192. Local Maintenance	2,722,389.51	42,625.16
193. Other	1,140,878.45	17,863.04
194. TOTAL	$8,957,765.46	$140,254.08

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(1,098.10)	(29,484.00)	0.00	170,836.17	$140,254.07
196. Applicable Operation Cost	8,957,765.46	8,957,765.46	8,957,765.46	8,957,765.46	8,957,765.46	
197. Factor	0.000000	(0.000123)	(0.003291)	0.000000	0.019071	$0.015657

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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	259,521.61	3,745,432.52	124,385.76	3,745,432.52	383,907.37
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,327,181.96	2,599,568.48	432,382.07	609,547.13	1,759,564.03	3,209,115.61
202. Total	$1,327,181.96	$2,859,090.09	$4,177,814.59	$733,932.89	$5,504,996.55	$3,593,022.98

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$47,657.04	$8,492.12
204. Fringe Benefits	56,659.45	10,096.28
205. Equipment Rental	134,152.93	32,556.37
206. Materials	2,273.01	38,450.00
207. Handling Charges	0.00	0.00
208. Overhead	20,463.11	7,615.56
209. Other	10,237.82	0.00
210. Total Charges for Current Year	$271,443.36	$97,210.33
211. Beginning Balance	0.00	0.00
212. Sub-Total	271,443.36	97,210.33
213. Less Credits	0.00	0.00
214. Ending Balance	$271,443.36	$97,210.33

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	597,328.33
217. Equipment Road (976, 981)	511,529.88
218. Equipment Shop (977)	136,335.44
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:	$1,245,193.65

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,245,193.65	1,245,193.65
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,245,193.65	1,245,193.65
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,274,835.30)	(1,274,835.30)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$(29,641.65)	$(29,641.65)

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	7,492,464.31	7,492,464.31
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	5,000.00	5,000.00

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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			$8,956,603.66
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			456,591.73
234. Total Capital Outlay (from Page 13)			1,245,193.65
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,701,785.38
236 b. Adjusted MTF Returns			7,254,818.28
237. Preser - Struct Imp (from Page 6 Expenditures)	$3,745,432.52	$383,907.37	4,129,339.89
238. Routine Maintenance (from Page 6 Expenditures)	1,759,564.03	3,209,115.61	4,968,679.64
239. Less Federal Aid for Preser - Struct Imp	(1,813,210.82)	0.00	(1,813,210.82)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,691,785.73	3,593,022.98	7,284,808.71
241. 90% of Adjusted MTF Returns			6,529,336.45

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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

Fiscal Year	2015	2016	2017	2018	2019
Expenditures ($)	1,018,382.64	0.00	0.00	0.00	0.00

Fiscal Year	2020	2021	2022	2023	2024
Expenditures ($)	37,500.00	0.00	276,368.29	213,684.74	348,168.83

242. TOTAL $1,894,104.50

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

8,956,603.66 x .10 = 895,660.37

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	$282,604.44
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,361.91
728	Office Supplies - Shop	683.08
731	Janitor Supplies - Shop	8,740.54
733	Welding Supplies	2,005.67
734	Safety Supplies - Shop	6,695.59
736	Tire Shop Supplies	9.25
737	Shop Supplies	51,006.45
791	Equipment Material/Parts Inventory Adjustment	12,229.41
801	Contractual Services - Shop	1,991.02
805	Health Services	0.00
806	Laundry Services	21,727.71
807	Data Processing - Shop	0.00
810	Education Expense - Shop	18,125.70
850-859	Communications - Shop	16,151.21
861	Travel and Mileage - Shop Employees	489.03
862	Freight Costs	19,953.63
875	Insurance - Shop Buildings	32,970.10
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	85,588.00
883	Insurance - Underground Tank	61.50
921-923	Utilities - Shop and Storage Buildings	41,271.55
931	Buildings Repairs and Maintenance	31,743.31
932	Yard and Storage Repairs and Maintenance	83,621.86
933	Shop Equipment Repairs and Maintenance	33,751.93
934	Office Equipment Repairs and Maintenance	43,998.23
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	39,041.90
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	45,683.55
968	Depreciation - Stockroom Expense	0.00
707	Other:	24,540.42
	243. TOTAL	$907,046.99

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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	$295,334.57
709-714	Administrative Leave	30,470.63
724	Fringe Benefits	269,343.95
727	Postage	886.20
728	Office Supplies	1,807.80
730	Dues and Subscriptions	18,491.27
801	Contractual Services	353.00
803	Legal Services	4,893.90
804	Auditing and Accounting Services	9,959.44
807	Data Processing	0.00
810	Education	3,579.90
850-853	Communications	6,081.26
861	Travel and Mileage	8,123.76
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,753.70
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	19,740.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	17,489.05
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	24,181.96
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	5.64
	Other:	5,095.04
	244. TOTAL	$719,591.07

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(473.82)
629	Overhead - State Trunkline Maintenance	(222,616.52)
691	Purchase Discounts	(2,331.80)
	Other:	(37,577.20)
	Total Credits to Administrative Expense	$(262,999.34)
	245. Net Administrative Expense	$456,591.73

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name	Location	Amount Spent ($)	Project Type
13th St	Haring, Selma	90,000.00	Resurfacing
	246. Total	$90,000.00	

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System *Unit			Primary System Expenditures	Local System *Unit		Local System 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 *Unit			Primary System Expenditures	Local System *Unit		Local System Expenditures
ROADS							
251. Reconstruction	0.00	mi.	x	$0.00	0.00	mi.	$0.00
252. Resurfacing	14.14	mi.		3,745,432.52	0.95	mi.	109,569.01
253. Gravel Surfacing	0.00	mi.		0.00	7.92	mi.	274,338.36
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	0.00	ea.		0.00	0.00	ea.	0.00
260. Subtotals				3,745,432.52			383,907.37
BRIDGES							
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
264. Bridge Subtotals				0.00			0.00
265. TOTAL PRESERVATION - STRUCT IMP				$3,745,432.52			$383,907.37

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Wexford

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	**Total Local (mi)**	**Local Urban (mi)**	**Funds Received ($)**	**Total Primary (mi)**	**Primary Urban (mi)**	**Funds Received ($)**	**Population Outside Municipalities**	**Funds Received ($)**
Antioch	52.24	0.00	175,265.21	9.67	0.00	29,435.48	900	20,664.00
Boon	49.56	0.00	166,273.80	14.17	0.00	43,133.48	525	12,054.00
Cedar Creek	60.67	0.00	203,547.84	9.53	0.00	29,009.32	1,855	42,590.80
Cherry Grove	56.01	5.41	203,575.49	9.22	5.60	125,348.88	2,421	55,586.16
Clam Lake	55.22	14.86	228,282.80	14.66	2.65	90,660.84	2,325	53,382.00
Colfax	50.28	0.00	168,689.40	14.53	0.00	44,229.32	897	20,595.12
Greenwood	44.80	0.00	150,304.00	13.60	0.00	41,398.40	633	14,533.68
Hanover	54.70	0.00	183,518.50	4.95	0.00	15,067.80	923	21,192.08
Haring	63.17	13.66	251,481.04	14.87	7.67	178,507.52	3,556	81,645.76
Henderson	36.89	0.00	123,765.95	9.51	0.00	28,948.44	183	4,201.68
Liberty	69.48	0.00	233,105.41	6.50	0.00	19,786.00	936	21,490.56
Selma	46.46	1.81	161,113.25	22.72	4.49	147,159.95	2,233	51,269.68
Slagle	48.07	0.00	161,274.85	8.85	0.00	26,939.40	483	11,089.68
South Branch	37.10	0.00	124,470.49	16.40	0.00	49,921.60	348	7,990.08
Springville	53.29	0.00	178,787.95	7.64	0.00	23,256.16	1,342	30,812.32
Wexford	50.14	0.00	168,219.70	13.44	0.00	40,911.36	1,161	26,656.56
266. Totals	828.08	35.74	$2,881,675.68	190.26	20.41	$933,713.95	20,721	$475,754.16

Local Road Rate Per Mile	3355	Primary Road Rate Per Mile	3044
Local Urban Road Rate Per Mile	2895	Primary Urban Road Rate Per Mile	17372
Population Rate Per Capita	22.96		

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement ($)	Preservation - Struct Improvement ($)	Total ($)	Township Contributions* ($)
Antioch	0.00	55,387.61	55,387.61	0.00
Boon	0.00	529,614.31	529,614.31	0.00
Cedar Creek	0.00	0.00	0.00	12,000.00
Cherry Grove	0.00	99,217.73	99,217.73	48,844.11
Clam Lake				
Colfax				
Greenwood				
Hanover	0.00	12,223.13	12,223.13	32,600.00
Haring	0.00	58,654.19	58,654.19	0.00
Henderson	0.00	74,398.93	74,398.93	3,000.00
Liberty	0.00	137,496.42	137,496.42	8,700.00
Selma	0.00	2,851,628.81	2,851,628.81	0.00
Slagle	0.00	0.00	0.00	43,000.00
South Branch				
Springville	0.00	305,535.21	305,535.21	0.00
Wexford	0.00	5,183.55	5,183.55	12,000.00
267. Totals	**$0.00**	**$4,129,339.89**	**$4,129,339.89**	**$160,144.11**

*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 - 2024

Start: 01/01/2024 **End:** 12/31/2024

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 - A488-489-2110-109-MOD	37,638.28	08/22/2024	Asphalt
2024 -A488-A489-2110-109-BWL	61,579.45	08/22/2024	Asphalt

Work Type: Overlay- 2" with chipseal underlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 - A458-A459-214676-109-13ST	740,026.28	07/25/2024	Asphalt
2024 - A458-A459-215393-109-37R	2,125,449.81	07/25/2024	Asphalt
2024 - A466-A467-2209-104-37R	14,718.68	06/01/2024	Asphalt
2024 - A466-A467-2210-104-13ST	44,806.91	06/01/2024	Asphalt
2024 - A466-A467-2312-104-HPR	120,452.58	06/21/2024	Asphalt
2024 - A466-A497-2312-109-HPR	305,535.21	07/12/2024	Asphalt

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 - A458-A459-2211-109-23R	529,614.31	07/14/2024	Asphalt

Work Type: Sealcoat + Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 - A466-A467-2209-104-34R	93,917.07	06/21/2024	Asphalt
2024 - A496-A497-2109-104-41R	15,407.12	06/15/2024	Asphalt
2024 - A496-A497-2109-104-46.5R	30,814.24	06/15/2024	Asphalt
2024 - A496-A497-2209-104-BWS	52,033.54	07/12/2024	Asphalt
2024 - A496-A497-2211-104-VOB	27,940.81	06/17/2024	Asphalt
2024 -A466-A467-2109-104-48R	178,727.68	07/24/2024	Asphalt

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Work Type: Wedge/Patch + Seal Coat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 - A496-A497-2109-104-39R	17,775.46	06/15/2024	Asphalt
2024 - A496-A497-2109-104-48R	119,023.83	06/15/2024	Asphalt
2024 - A496-A497-2209-104-47R	42,565.84	07/01/2024	Asphalt
2024 - A496-A497-2210-104-27R	31,152.28	06/15/2024	Asphalt
2024 - A496-A497-2210-104-32R	220,986.03	06/14/2024	Asphalt
2024 - A496-A497-2310-104-HCD	35,337.47	06/12/2024	Asphalt

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount ($)
002	HUNT-MERC	3,539,640.08
004	PETTY CASH	400.00

Line: 2 Investments

Account	Description	Amount ($)
017	HUNT SWEEP	6,507,781.93

Line: 3 Due on County Road Agreement

Account	Description	Amount ($)
080-005	Slagle	43,000.00
080-014	Hanover	32,600.00

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
040	Misc - Core	3,400.00
040	Misc - Purc Disc	231.75
040	Permits	8,875.00
040-01-0	Harrietta Major	1,262.37
040-01-1	Harrietta Local	1,275.40
063-CRA	Cons Res All	24,780.04
081-DNR	DNR	141,288.91
081-USFS	USFS	21,824.23

Line: 5 Inventory

Account	Description	Amount ($)
109-1	MISC	1,128,046.41
109-2	SIGNS	50,848.76

Line: 6 Equipment, Materials and Parts

Account	Description	Amount ($)
110	PARTS	578,465.64

Line: 13 Accrued Liability

Account	Description	Amount ($)
257	Wages Payable	53,966.99

Line: 14 Advances

Account	Description	Amount ($)
328-1	EQUIP ADV	732,162.00
328-2	MAINT ADVANCE	131,664.00

Line: 16 Deferred Revenue - EDF Forest Rd. (E)

Account	Description	Amount ($)
339	Forest Rd	37,678.77

Line: 17 Deferred Revenue

Account	Description	Amount ($)
339-2-3	Hanover Rd Agree	32,600.00

Line: 33 Infrastructure - A

Account	Description	Amount ($)
150	ASPHALT ROADS	55,781,671.22
152	CHIP SEAL	7,244,929.30
154	CONCRETE BRIDGES	3,340,417.44
156	GRAVEL ROADS	4,845,818.66
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	(28,768,263.77)
153	CHIP SEAL	(5,477,568.57)
155	CONCRETE BRIDGES	(1,857,284.34)
157	GRAVEL ROADS	(2,186,951.67)
161	METAL BRIDGES	(1,002,374.36)
163	TIMBER BRIDGES	(542,873.13)

Line: 37 Co. Road Comm. - B

Account	Description	Amount ($)
399	Gen FA	7,461,383.85

Line: 37 Infrastructure - B

Account	Description	Amount ($)
399	Infrast	41,672,431.64

Line: 49 Specify - County

Account	Description	Amount ($)
475	Permits	50,500.00

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount ($)
510	215393 37r	1,428,210.82

Line: 51 Federal Sources C Funds - Primary

Account	Description	Amount ($)

510	214676 13st	385,000.00

Line: 55 FS-Other - Local

Account	Description	Amount ($)
511-USFS	FED REV USFS	21,824.23

Line: 58 MTF Snow Removal - Local

Account	Description	Amount ($)
546-6	Snow MTF	330,046.65

Line: 59 MTF Urban Road - Local

Account	Description	Amount ($)
546-3-2	L URBAN	103,647.55

Line: 59 MTF Urban Road - Primary

Account	Description	Amount ($)
546-2-2	P URBAN	355,139.30

Line: 60 MTF Allocation - Local

Account	Description	Amount ($)
546-3-1	L ROADS	3,254,392.30

Line: 60 MTF Allocation - Primary

Account	Description	Amount ($)
546-2-1	ROADS	4,133,191.63
546-2-3	P MILEAGE TRANSFER	770,186.23

Line: 63 OTH-Other - County

Account	Description	Amount ($)
539-555	salt shed	39,721.50

Line: 63 OTH-Other - Local

Account	Description	Amount ($)
539-569	220867 4r	146,518.36
539-569	CRA	24,780.04
539-DNR	DNR	147,243.65

Line: 63 OTH-Other - Primary

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

Line: 67 Rural Primary (D) - Primary

Account	Description	Amount ($)
539	215393 37r	220,065.02

Line: 68 Forest Road (E) - Primary

Account	Description	Amount ($)
539-1	Forest Rd	90,000.00

Line: 74 Township Contr. - Local

Account	Description	Amount ($)
583-4-02	HENDERSON	3,000.00
583-4-03	CHERRY GROVE	48,844.11
583-4-05	SLAGLE	43,000.00
583-4-12	CEDAR CREEK	12,000.00
583-4-13	WEXFORD	12,000.00
583-4-14	HANOVER	32,600.00
583-4-16	LIBERTY	8,700.00

Line: 77 Trunkline Maintenance - County

Account	Description	Amount ($)
627	STL	1,642,992.28

Line: 78 Trunkline Non-Maintenance - County

Account	Description	Amount ($)
627-628	STL Non Maint	856,566.21

Line: 80 SC-Other - County

Account	Description	Amount ($)
627-0-1	STL AUDIT ADJ	0.00

Line: 82 Interest Earned - County

Account	Description	Amount ($)
664-665	Interest	122,844.50

Line: 90 Other2 Other - County

Account	Description	Amount ($)
671-698	Insurance Recoveries	75,902.10
675-1	Sale Of Gravel	139,451.39
675-2	Other Contributions	3,245.29

Line: 141 Labor and Fringe Benefits - Primary

Account	Description	Amount ($)
A510	Labor	163,930.40
A510	Fringe pull out of Misc	131,603.71

Line: 142 Depreciation - Primary

Account	Description	Amount ($)
A510	Deprec pull out of misc	1,124,195.90

Line: 143 Other - Primary

Account	Description	Amount ($)
A510	All other expense	694,043.02

Line: 147 Operating Expenses - Primary

Account	Description	Amount ($)
A512	Operating	372,926.59

Line: 151 Preservation-Structural Imp. - Local

Account	Description	Amount ($)
A489	ALL EQUIP EXP LHM	128,925.81

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	1,192,991.90
A502	ALL EQUIP EXP LWM	259,598.72
A503	ALL EQUIP EXP LTC	3,203.33

Line: 152 Maintenance - Primary

Account	Description	Amount ($)
A467	ALL EQUIP EXP PRM	216,051.56
A472	ALL EQUIP EXP PWM	294,645.81
A473	ALL EQUIP EXP PTC	4,160.75

Line: 154 Total Equipment Rental Credits MDOT - County

Account	Description	Amount ($)
A517	ALL EQUIP EXP TL MAINT	671,322.04
A518	ALL EQUIP EXP NON MAINT	107,309.71

Line: 155 Other Reimburse Charges - County

Account	Description	Amount ($)
040	ALL EQUIP EXP SUNDRY	3,800.10

Line: 156 All Other Charges - County

Account	Description	Amount ($)
A510	ALL EQUIP EXP DIRECT	10,438.78
A511	ALL EQUIP EXP INDIRECT	114,342.57
A512	ALL EQUIP EXP OPER	0.00
A514	ALL EQUIP EXP DIST NON LABOR	54.16
A515	ALL EQUIP EXP ADMIN	0.00

A900	CAPITAL OUTLAY	0.00

Line: 174 State Trunkline Maintenance - Total Labor Charge

Account	Description	Amount ($)
A517	STL	298,753.72
A518	SNM	40,063.89

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
A472	PWM	66,587.63
A473	PTC	7,551.64
A502	LWM	52,172.37
A503	LTC	5,966.57
A514	Non Distributive	68,278.14

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
A472	PWM	82,943.99
A473	PTC	9,406.60
A502	LWM	64,987.82
A503	LTC	7,432.18
A514	Non Distributive	85,049.75

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount ($)
040	AR SUND	(748.36)
A517	STATE TL MAINT	(298,753.72)
A518	STATE NON MAINT	(40,063.89)

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount ($)
716	HINS	441,732.48

Line: 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount ($)
717	LINS	8,370.34

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
A513-720	UNEMPLOYMENT	702.09
A513-721	LONGEVITY	2,860.00
A513-726	HCSP	11,810.30

Line: 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount ($)
715	FICA	143,688.28

718	RET	898,202.26

Line: 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longivity

Account	Description	Amount ($)
709	VAC	(49,836.93)
710	SICK	(33,649.21)
711	HOL	45,548.64
712	BERV	2,670.08
712-2	JD	232.78
714	COMP	9,743.34
line 182	Less Benefits Recovered	6,739.28

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
720-724	Other & 726	(4,096.22)

Line: 183 Less Refunds - Other

Account	Description	Amount ($)
720-725	Other	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount ($)
A472	PWM	657,626.85
A473	PTC	45,998.33
A502	LWM	406,300.02
A503	LTC	30,953.25

Line: 193 Other - Distributed Total

Account	Description	Amount ($)
A472	PWM	10,296.64
A473	PTC	720.21
A502	LWM	6,361.55
A503	LTC	484.64

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
A5147043	DOWNTIME - LOU	107,717.42
A5147044	TRAINING MEETINGS	25,976.17
A5147045	GWOA/MAPS/GIS	0.00
A514-734	SAFETY EQ AWARD	8,730.43
A514-956	SAFETY AWARDS	28,412.15

Line: 199 Prsv-Struct. Imp. Contractor Local

Account	Description	Amount ($)
A488	L199 Rd Imp Excel	124,385.76

Line: 199 Prsv-Struct. Imp. Contractor Primary

Account	Description	Amount ($)
A458	P199 Rd Imp Excel	3,745,432.52

Line: 199 Prsv-Struct. Imp. County Local

Account	Description	Amount ($)
A488	L199 Rd Imp Excel	259,521.61

Line: 199 Prsv-Struct. Imp. County Primary

Account	Description	Amount ($)
A458	P199 Rd Imp Excel	0.00

Line: 201 Maintenance Contractor Local

Account	Description	Amount ($)
A497	LPM 201 Rd Imp Excel	609,547.13
A502	LWM	0.00
A503	LTC	0.00

Line: 201 Maintenance Contractor Primary

Account	Description	Amount ($)
A466	PPM 201 Rd Imp Excel	432,382.07

Line: 201 Maintenance County Local

Account	Description	Amount ($)
A497	LRM	2,018,837.61
A497	LPM 201 Rd Imp Excel	136,629.24
A502	LWM	412,661.46
A503	LTC	31,440.17

Line: 201 Maintenance County Primary

Account	Description	Amount ($)
A466	PRM	612,540.12
A472	PWM	667,923.31
A473	PTC	46,718.53

Line: 203 Labor - MDOT Other

Account	Description	Amount ($)
078-4	JN 220867 4Rd	8,492.12

Line: 204 Fringe Benefits - MDOT Other

Account	Description	Amount ($)
078-4	JN 220867 4Rd	10,096.28

Line: 205 Equipment Rental - MDOT Other

Account	Description	Amount ($)
078-4	JN 220867 4Rd	32,556.37

Line: 206 Materials - MDOT Other

Account	Description	Amount ($)
078-2	TWA	5,330.00
078-4	JN 220867 4Rd	33,120.00

Line: 208 Overhead - MDOT Other

Account	Description	Amount ($)
078-2	TWA OH	453.05
078-4	JN 220867	7,162.51

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount ($)
328-0-1	Equip Adv	0.00
328-0-2	Maintenance Advance	0.00
517	State Stores	10,237.82

Line: 239 Less Federal Aid for Prsv. Struct. Imp. - Primary

Account	Description	Amount ($)
510	214676 13St STP	(385,000.00)
510	215393 37R STP	(1,428,210.82)

Line: 242 Expenditure10

Account	Description	Amount ($)
Multi R	13th 48 Mack Trl BrambSub	348,168.83

Line: 243 707 Other

Account	Description	Amount ($)
730	Dues Subscription	200.00
812	Fire Protection	4,272.47
968-3	Land Imp Depreciation	20,067.95

Line: 243 707 Wages - Shop and Garage

Account	Description	Amount ($)
707-1	Janitor	26,306.49
707-2	Supervision	118,186.67
707-3	Shop Labor	138,111.28

Line: 243 737 Shop Supplies

Account	Description	Amount ($)
732-1	Misc Shop Supply	183.99
737	Shop Supplies -(Core)	16,334.32

737-2	Nuts & Bolts	10,869.91
737-3	Small Shop Tools	19,749.04
740	Core Batteries	0.00
790	Small Road Tools	3,823.65
936	Shop Tools Other	45.54

Line: 243 861 Travel and Mileage - Shop

Account	Description	Amount ($)
861-0	Shop	360.77
861-1	Fleet Mgr	128.26

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

Account	Description	Amount ($)
921	Electricity	30,831.05
922	Heating Fuel	10,440.50

Line: 244 244 Other

Account	Description	Amount ($)
729	Engineers Supplies	639.55
749	Printing	878.09
802	Engineer Serv	1,320.00
AssMan	Asset Management	2,257.40

Line: 244 703-708 Salaries and Wages

Account	Description	Amount ($)
703-1	Commissioners	25,118.86
703-2	Office Salary	107,295.68
703-3	Managers Salary	102,591.50
703-4	Engineers Salary	60,328.53

Line: 244 709-714 Administrative Leave

Account	Description	Amount ($)
709	Vacation	14,800.54
710	Sick Leave	3,856.61
711	Holiday	11,513.48
721	Longevity	300.00

Line: 244 803 Legal Services

Account	Description	Amount ($)
704-1	Union Affairs	2,576.90
803	Legal Expense	2,317.00

Line: 244 861 Travel and Mileage

Account	Description	Amount ($)
861	Travel Exp	6,075.69
861-01	Commissioners	908.73
861-1	Manager	250.00

861-2	Finance	165.71
861-4	Superintendent	500.00
861-5	Engineer	223.63

Line: 245 245 Other

Account	Description	Amount ($)
686	Other Overhead	(909.95)
709	Vacation	(29,087.78)
710	Sick	(7,579.47)