

**2023**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Van Buren 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	\$376,443.59
2. Investments	3,587,450.55
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,293,211.51
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	701,152.82
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	19,086.73

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

	0.00
4. Deferred Expense State Aid	2,613,481.94
5. Road Materials	496,448.55
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	3,049,067.87
9. Other	

**10. TOTAL ASSETS****\$13,136,343.56**

Year Ended - 2023

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

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

11. Accounts Payable	\$390,078.04
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	106,785.21
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	3,545,944.51

**Fund Balances**

19. Primary Road Fund	0.00
20. Local Road Fund	0.00
21. County Road Commission Fund	9,093,535.80
<b>22. Total Fund Balances</b>	<b>9,093,535.80</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$13,136,343.56**

## Year Ended - 2023

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$549,569.18
25. Land Improvements	\$561,495.11	
25 a.Less: Accumulated Depreciation	(375,377.66)	186,117.45
26. Depletable Assets	146,078.25	
26 a.Less: Accumulated Depreciation	(108,868.51)	37,209.74
27. Buildings	7,460,921.18	
27 a.Less: Accumulated Depreciation	(3,085,090.77)	4,375,830.41
28. Equipment - Road	17,019,617.18	
28 a.Less: Accumulated Depreciation	(13,291,298.56)	3,728,318.62
29. Equipment - Shop	213,021.51	
29 a.Less: Accumulated Depreciation	(202,876.07)	10,145.44
30. Equipment - Engineers	129,999.81	
30 a.Less: Accumulated Depreciation	(117,779.02)	12,220.79
31. Equipment - Yard and Storage	256,357.68	
31 a.Less: Accumulated Depreciation	(197,635.43)	58,722.25
32. Equipment and Furniture - Office	167,643.09	
32 a.Less: Accumulated Depreciation	(128,957.13)	38,685.96
33. Infrastructure	125,885,810.03	
33 a.Less: Accumulated Depreciation	(48,238,050.57)	77,647,759.46
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>\$86,644,579.30</b>
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,996,819.84
	37 d.Infrastructure	77,647,759.46
	<b>38. Total Equities</b>	<b>\$86,644,579.30</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		239,955.14
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$239,955.14</b>
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$1,583,257.10</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	\$1,080,000.00	\$1,581,214.25	\$2,661,214.25
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,080,000.00	1,581,214.25	2,661,214.25
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	148,967.65	148,967.65
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	1,203,151.75	0.00	0.00	1,203,151.75
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	314,000.00	0.00	0.00	314,000.00
56. Total Federal Sources	1,517,151.75	0.00	0.00	1,517,151.75
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,154.58	3,845.42		10,000.00
58. Snow Removal	59,983.10	39,988.73		99,971.83
59. Urban Road	548,262.37	233,810.24		782,072.61
60. Allocation	7,084,070.65	4,426,168.52		11,510,239.17
61. Total MTF	7,698,470.70	4,703,812.91		12,402,283.61
<b>Other</b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	111,938.28	111,938.28
64. Total Other	0.00	0.00	111,938.28	111,938.28
<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)	126,820.01	0.00		126,820.01
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	126,820.01	0.00		126,820.01
<b>72. Total State Sources</b>	<b>\$7,825,290.71</b>	<b>\$4,703,812.91</b>	<b>\$111,938.28</b>	<b>\$12,641,041.90</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.	35,877.36	6,261,646.41	0.00	6,297,523.77
75. Other	0.00	0.00	2,592.44	2,592.44
76. Total Contributions	35,877.36	6,261,646.41	2,592.44	6,300,116.21
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	7,871.55	7,871.55
80. Other	0.00	0.00	2,143.63	2,143.63
81. Total Charges	0.00	0.00	10,015.18	10,015.18
<b>Interest and Rents</b>				
82. Interest Earned	0.00	0.00	130,969.03	130,969.03
83. Property Rentals	0.00	0.00	12,157.95	12,157.95
84. Total Interest/Rents	0.00	0.00	143,126.98	143,126.98
<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	66,858.24	66,858.24
89. Contributions from Private Sources	0.00	371.51	717.93	1,089.44
90. Other	0.00	0.00	14,169.06	14,169.06
91. Total Other	0.00	371.51	81,745.23	82,116.74
<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>\$9,378,319.82</b>	<b>\$12,045,830.83</b>	<b>\$2,079,600.01</b>	<b>\$23,503,750.66</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	5,422,440.85	4,208,352.40		9,630,793.25
105. Structures	9,765.81	0.00		9,765.81
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.	5,432,206.66	4,208,352.40		9,640,559.06
<b>Maintenance</b>				
111. Roads	3,212,673.05	6,109,559.14		9,322,232.19
112. Structures	4,703.49	501.28		5,204.77
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	549,583.71	743,346.51		1,292,930.22
115. Traffic Control	264,634.03	215,417.57		480,051.60
116. Total Maintenance	4,031,594.28	7,068,824.50		11,100,418.78
117. Total Construction, Preservation And Maintenance	9,463,800.94	11,277,176.90		20,740,977.84
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	858,611.29	1,023,131.34		1,881,742.63
121. Equipment - Net	344,941.41	765,249.74	115,325.60	1,225,516.75
122. Capital Outlay - Net	0.00	0.00	(189,475.82)	(189,475.82)
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	1,203,552.70	1,788,381.08	(74,150.22)	2,917,783.56
<b>128. Total Expenditures</b>	<b>\$10,667,353.64</b>	<b>\$13,065,557.98</b>	<b>\$(74,150.22)</b>	<b>\$23,658,761.40</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	\$9,378,319.82	\$12,045,830.83	\$2,079,600.01	\$23,503,750.66
130. Total Expenditures	10,667,353.64	13,065,557.98	(74,150.22)	23,658,761.40
131. Excess of Revenues Over (Under) Expenditures	(1,289,033.82)	(1,019,727.15)	2,153,750.23	(155,010.74)
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,289,033.82)	(1,019,727.15)	2,153,750.23	(155,010.74)
136. Beginning Fund	0.00	0.00	9,248,546.54	9,248,546.54
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	9,248,546.54	9,248,546.54
139. Interfund Transfer(County to Primary and/or Local)	1,289,033.82	1,019,727.15	(2,308,760.97)	0.00
140. Ending Fund Balance	\$0.00	\$0.00	\$9,093,535.80	\$9,093,535.80



Year Ended - 2023

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$838,986.08	
142. Depreciation	<u>1,607,171.44</u>	
143. Other	<u>561,091.84</u>	
<b>144. Total Direct</b>		<u>3,007,249.36</u>

145. Indirect Equipment Expense		<u>1,149,357.96</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>386,444.78</u>	
<b>148. Total Operating</b>		<u>\$386,444.78</u>

**149. TOTAL EQUIPMENT EXPENSE** \$4,543,052.10

**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	14,154.13	106,265.17		120,419.30
152. Maintenance	919,619.59	1,965,304.29		2,884,923.88
153. Inventory Operations	0.00	0.00	51,392.13	51,392.13
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	122,237.60	122,237.60
156. All Other Charges	0.00	0.00	138,562.44	138,562.44
157. Total Equipment Rental Credits	<u>933,773.72</u>	<u>2,071,569.46</u>	<u>312,192.17</u>	<u>3,317,535.35</u>

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

158. (Gain) or Loss on Usage of Equipment				<u>1,225,516.75</u>
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**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$933,773.72</u>	<u>\$2,071,569.46</u>	<u>\$312,192.17</u>	<u>\$3,317,535.35</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	28.15 %	62.44 %	9.41 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,278,715.13</u>	<u>2,836,819.20</u>	<u>427,517.77</u>	<u>4,543,052.10</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>344,941.41</u>	<u>765,249.74</u>	<u>115,325.60</u>	<u>1,225,516.75</u>

Year Ended - 2023

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	74,239.14	69,364.32
165. Primary Maintenance	476,119.89	444,856.05
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	82,954.90	77,507.77
168. Local Maintenance	889,558.68	831,146.89
169. Inventory	18,350.26	17,145.31
170. Equipment Expense - Direct	433,733.39	405,252.81
171. Equipment Expense - Indirect	261,322.31	243,904.08
172. Equipment Expense - Operating	0.00	0.00
173. Administration	647,514.37	408,094.62
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	62,525.27	
176. Capital Outlay	0.00	0.00
177. Other	1,240,935.24	447,431.22
<b>178. Total Payroll</b>	<b>\$4,187,253.45</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$4,187,253.45</b>	<b>Total Distributive \$2,944,703.07</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$463,558.77	\$186,433.14	\$833,792.79	\$1,454,294.13	\$66,206.47	\$31,115.57	\$3,035,400.87
182. Less: Benefits Recovered	(14,949.84)	(3,661.91)	(11,754.42)	(29,403.20)	(693.62)	(457.61)	(60,920.60)
183. Less: Refunds	(15.00)	0.00	0.00	(2,899.23)	(23,613.97)	(3,249.00)	(29,777.20)
184. Benefits to be Distributed	448,593.93	182,771.23	822,038.37	1,421,991.70	41,898.88	27,408.96	2,944,703.07
185. Applicable Labor Cost	2,237,051.03	3,965,322.08	3,965,322.08	3,965,322.08	3,965,322.08	3,965,322.08	
186. Factor	0.200529	0.046092	0.207307	0.358607	0.010566	0.006912	0.830013

Year Ended - 2023

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	5,093,245.35	338,961.47
189. Primary Maintenance	3,780,029.00	251,565.38
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,945,757.55	262,594.81
192. Local Maintenance	6,627,740.63	441,083.94
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$19,446,772.53</b>	<b>\$1,294,205.60</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	20,267.56	51,598.57	0.00	1,222,339.47	\$1,294,205.60
196. Applicable Operation Cost	19,446,772.53	19,446,772.53	19,446,772.53	19,446,772.53	19,446,772.53	
197. Factor	0.000000	0.001042	0.002653	0.000000	0.062856	\$0.066551

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.	496,884.28	538,534.41	4,935,322.38	3,669,817.99	5,432,206.66	4,208,352.40
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,429,430.74	5,861,753.21	602,163.54	1,207,071.29	4,031,594.28	7,068,824.50
<b>202. Total</b>	<u>\$3,926,315.02</u>	<u>\$6,400,287.62</u>	<u>\$5,537,485.92</u>	<u>\$4,876,889.28</u>	<u>\$9,463,800.94</u>	<u>\$11,277,176.90</u>

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	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</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)	11,104.63
217. Equipment Road (976, 981)	1,605,482.99
218. Equipment Shop (977)	499.99
219. Equipment Engineers (978)	4,935.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	15,388.50
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,637,411.11</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,637,411.11	1,637,411.11
225. Less: Equipment Retirements 689	0.00	0.00	(4,215.95)	(4,215.95)
226. Sub-total	0.00	0.00	1,633,195.16	1,633,195.16
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,822,670.98)	(1,822,670.98)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(189,475.82)</u>	<u>\$(189,475.82)</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	9,186,295.66	9,186,295.66
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	66,858.24	66,858.24

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>\$12,402,283.61</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,881,742.63</u>
234. Total Capital Outlay (from Page 13)			<u>1,637,411.11</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>3,519,153.74</u>
236 b. Adjusted MTF Returns			<u>8,883,129.87</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$5,432,206.66</u>	<u>\$4,208,352.40</u>	<u>9,640,559.06</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>4,031,594.28</u>	<u>7,068,824.50</u>	<u>11,100,418.78</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>9,463,800.94</u>	<u>11,277,176.90</u>	<u>20,740,977.84</u>
241. 90% of Adjusted MTF Returns			<u>7,994,816.88</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>129,194.90</u>	<u>598,433.63</u>	<u>498,706.79</u>	<u>182,032.87</u>	<u>393,803.07</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>165,531.75</u>	<u>0.00</u>	<u>302,460.46</u>	<u>426,990.02</u>
<b>242. TOTAL</b>					<u>\$2,697,153.49</u>

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

$$\underline{2,402,283.61} \times .10 = \underline{1,240,228.36}$$



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	\$64,477.73
712-724	Fringe Benefits - Shop Employees	243,904.08
721	Drug Testing	4,650.14
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	11,287.15
733	Welding Supplies	10,465.02
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	110,212.60
791	Equipment Material/Parts Inventory Adjustment	21,162.91
801	Contractual Services - Shop	0.00
805	Health Services	2,598.52
806	Laundry Services	10,423.10
807	Data Processing - Shop	0.00
810	Education Expense - Shop	74,367.50
850-859	Communications - Shop	1,271.83
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	75,814.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	127,047.33
931	Buildings Repairs and Maintenance	137,932.49
932	Yard and Storage Repairs and Maintenance	61,150.13
933	Shop Equipment Repairs and Maintenance	2,416.71
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	444.71
944-947	Underground Storage Tank Expense	585.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	141,923.34
968	Depreciation - Storage Building	27,468.96
968	Depreciation - Shop Equipment	5,475.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	14,278.86
	<b>243. TOTAL</b>	<b>\$1,149,357.96</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	\$576,343.60
709-714	Administrative Leave	57,197.21
724	Fringe Benefits	408,095.04
727	Postage	2,180.97
728	Office Supplies	12,574.34
730	Dues and Subscriptions	38,138.49
801	Contractual Services	0.00
803	Legal Services	521,657.13
804	Auditing and Accounting Services	10,350.00
807	Data Processing	55,709.84
810	Education	57,168.42
850-853	Communications	23,720.61
861	Travel and Mileage	22,021.50
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	4,171.90
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	61,746.00
882	Insurance - General Liability	0.00
920-923	Utilities	12,240.41
931	Building Repair/Maintenance	33,011.01
934	Office Equipment Repair/Maintenance	11,275.26
942	Building Rental	0.00
955-956	Miscellaneous	8,885.48
966-967	Overhead	0.00
968	Depreciation - Buildings	12,077.28
968	Depreciation - Engineering Equipment	8,926.19
968	Depreciation - Office Equipment and Furniture	10,308.29
	Other:	(65,649.60)
	<b>244. TOTAL</b>	<b>\$1,882,149.37</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(406.74)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(406.74)</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,881,742.63</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.

**Road Name**

**Location**

**Amount Spent (\$)**

**Project Type**

**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
<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	10.81 mi.	x \$4,477,276.34	3.76 mi.	\$2,055,365.52
252. Resurfacing	6.53 mi.	945,081.28	4.25 mi.	859,983.59
253. Gravel Surfacing	0.00 mi.	0.00	0.29 mi.	115,072.31
254. Paving Gravel Roads	0.00 mi.	0.00	2.00 mi.	777,921.67
<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	1.00 ea.	83.23	8.00 ea.	400,009.31
260. Subtotals		5,422,440.85		4,208,352.40
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	9,765.81	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>9,765.81</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$5,432,206.66</b>		<b>\$4,208,352.40</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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
ALMENA	65.89	7.50	237,902.93	15.43	2.05	81,044.93	5,308	119,430.00
ANTWERP	67.86	37.90	330,805.53	22.46	12.93	287,638.43	8,900	200,250.00
ARLINGTON	53.34	0.00	175,328.58	17.91	0.00	53,479.26	1,958	44,055.00
BANGOR	62.37	0.00	205,010.19	18.50	0.00	55,241.00	1,939	43,627.50
BLOOMINGDALE	57.14	0.00	187,819.18	22.35	0.00	66,737.10	2,417	54,382.50
COLUMBIA	61.29	0.00	201,460.23	28.65	0.00	85,548.90	2,344	52,740.00
COVERT	50.01	0.00	164,382.86	19.05	0.00	56,883.30	2,510	56,475.00
DECATUR	48.37	0.00	158,992.19	15.27	0.00	45,596.22	1,924	43,290.00
GENEVA	54.13	0.00	177,925.31	24.71	0.00	73,784.06	3,416	76,860.00
HAMILTON	39.96	0.00	131,348.52	20.23	0.00	60,406.78	1,370	30,825.00
HARTFORD	48.69	6.53	178,608.82	15.66	5.48	140,244.08	3,021	67,972.50
KEELER	53.61	0.00	176,216.07	18.48	0.00	55,181.28	1,968	44,280.00
LAWRENCE	49.60	0.00	163,035.19	26.56	0.00	79,308.16	2,325	52,312.50
PAW PAW	59.73	12.63	232,239.60	22.16	3.88	132,358.68	3,644	81,990.00
PINE GROVE	55.02	0.00	180,850.74	15.81	0.00	47,208.66	2,994	67,365.00
PORTER	50.18	0.00	164,941.66	19.86	0.00	59,301.96	2,568	57,780.00
SOUTH HAVEN	33.53	14.31	150,896.44	15.44	6.55	157,840.29	4,041	90,922.50
WAVERLY	55.72	3.05	191,822.79	8.53	1.20	45,941.38	2,506	56,385.00
<b>266. Totals</b>	<b>966.44</b>	<b>81.92</b>	<b>\$3,409,586.83</b>	<b>347.06</b>	<b>32.09</b>	<b>\$1,583,744.47</b>	<b>55,153</b>	<b>\$1,240,942.50</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>
ALMENA	0.00	1,643,384.73	1,643,384.73	1,358,051.21
ANTWERP	0.00	950,836.74	950,836.74	983,556.79
ARLINGTON	0.00	54,969.87	54,969.87	64,588.07
BANGOR	0.00	0.00	0.00	279,373.46
BLOOMINGDALE	0.00	389,543.43	389,543.43	265,823.24
COLUMBIA	0.00	0.00	0.00	308,743.14
COVERT	0.00	160,579.31	160,579.31	163,374.86
DECATUR	0.00	278,035.53	278,035.53	233,942.78
GENEVA	0.00	531,175.57	531,175.57	549,298.87
HAMILTON	0.00	83.23	83.23	186,011.76
HARTFORD	0.00	32.25	32.25	171,521.09
KEELER	0.00	1,875,707.03	1,875,707.03	280,724.25
LAWRENCE	0.00	962,919.44	962,919.44	171,245.97
PAW PAW	0.00	0.00	0.00	350,850.48
PINE GROVE	0.00	1,214,216.62	1,214,216.62	71,182.40
PORTER	0.00	451,978.96	451,978.96	493,375.38
SOUTH HAVEN	0.00	989,624.27	989,624.27	217,673.70
WAVERLY	0.00	0.00	0.00	148,186.32
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$9,503,086.98</b>	<b>\$9,503,086.98</b>	<b>\$6,297,523.77</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:** Add Gravel & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-2448	115,072.31	06/22/2023	Gravel

**Work Type:** Crush, Shape, Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-1 KATS	1.00	11/15/2023	Asphalt
459.2527	996,566.39	11/15/2023	Asphalt
489.2684	1,831,855.78	06/30/2023	Asphalt
489-3135	98,566.95	08/15/2023	Asphalt

**Work Type:** Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2116	1,240,907.80	11/15/2023	Asphalt
RTF - 10	478,237.27	11/15/2023	Asphalt
459-3329	945,049.03	07/20/2023	Asphalt
489-3136	580,470.26	06/25/2023	Asphalt
489-3137	144,617.18	06/22/2023	Asphalt
489-3138	127,182.35	08/15/2023	Asphalt

**Work Type:** Mill & Overlay - 3" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-1 RTF	1.00	11/15/2023	Asphalt

**Work Type:** Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-2446	323,308.07	10/25/2023	Asphalt
489-3564	451,978.96	11/15/2023	Asphalt

Year Ended - 2023

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

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
497.2476 - 2023	194,133.44	10/12/2023	Asphalt
497.3702 - 2023	1.00	10/12/2023	Asphalt

Work Type: Sealcoat & Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.2178 - 2023	54,280.23	10/12/2023	Asphalt
467.2378 - 2023	110,365.87	10/12/2023	Asphalt
467.2478 - 2023	21,885.67	10/12/2023	Asphalt
467.2678	16,735,496.00	10/12/2023	Asphalt
467.2978 - 2023	115,855.26	10/12/2023	Asphalt
467.3178 - 2023	207,262.25	10/12/2023	Asphalt
467.3278 - 2023	173,897.33	10/12/2023	Asphalt
467.3378 - 2023	214,003.57	10/12/2023	Asphalt
467.3478 - 2023	96,360.88	10/12/2023	Asphalt
467.3678 - 2023	18,210.21	10/12/2023	Asphalt
467.3778 - 2023	209,751.88	10/12/2023	Asphalt
467.3878 - 2023	77,309.04	10/12/2023	Asphalt
497.2278 - 2023	200,403.64	10/12/2023	Asphalt
497.2378 - 2023	234,310.26	10/12/2023	Asphalt
497.2478 - 2023	69,896.59	10/12/2023	Asphalt
497.2578 - 2023	191,364.01	10/12/2023	Asphalt
497.2678 - 2023	144,969.47	10/12/2023	Asphalt
497.2778	152,142.01	10/12/2023	Asphalt
497.2878 - 2023	43,965.32	10/12/2023	Asphalt
497.2978 - 2023	111,405.24	10/12/2023	Asphalt
497.3078 - 2023	111,170.68	10/12/2023	Asphalt
497.3178 - 2023	177,432.41	10/12/2023	Asphalt
497.3278 - 2023	189,280.96	10/12/2023	Asphalt
497.3378 - 2023	101,743.48	10/12/2023	Asphalt
497.3578 - 2023	78,175.70	10/12/2023	Asphalt
497.3778 - 2023	86,984.15	10/12/2023	Asphalt
497.3878 - 2023	123,191.63	10/12/2023	Asphalt