

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Alpena 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	\$2,844,738.41
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,163,798.22
b. State Trunkline Maintenance	51,979.28
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	42,615.94
e. Due on Special Assesment	76,323.05
f. Sundry Accounts Receivable	13,080.64

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	648,162.75
5. Road Materials	142,471.50
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	281,862.74
8. Deferred Expense - Federal Aid	0.00
9. Other	

10. TOTAL ASSETS**\$5,265,032.53**

Year Ended - 2023

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$155,907.24
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	32,846.11
14. Advances	204,979.00
15. Deferred Revenue - Special Assessment District	76,323.05
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	14,853.66

Fund Balances

19. Primary Road Fund	857,679.09
20. Local Road Fund	0.00
21. County Road Commission Fund	3,922,444.38
22. Total Fund Balances	4,780,123.47

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,265,032.53**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$0.00
25. Land Improvements	\$20,681.17	
25 a.Less: Accumulated Depreciation	0.00	20,681.17
26. Depletable Assets	129,704.23	
26 a.Less: Accumulated Depreciation	(129,704.23)	0.00
27. Buildings	2,272,073.41	
27 a.Less: Accumulated Depreciation	(1,308,102.61)	963,970.80
28. Equipment - Road	7,904,358.26	
28 a.Less: Accumulated Depreciation	(6,104,155.05)	1,800,203.21
29. Equipment - Shop	181,918.76	
29 a.Less: Accumulated Depreciation	(171,997.49)	9,921.27
30. Equipment - Engineers	54,026.70	
30 a.Less: Accumulated Depreciation	(54,026.70)	0.00
31. Equipment - Yard and Storage	243,441.97	
31 a.Less: Accumulated Depreciation	(219,844.88)	23,597.09
32. Equipment and Furniture - Office	129,251.78	
32 a.Less: Accumulated Depreciation	(124,858.76)	4,393.02
33. Infrastructure	62,427,174.98	
33 a.Less: Accumulated Depreciation	(21,074,190.08)	41,352,984.90
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$44,175,751.46
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,822,766.56
	37 d.Infrastructure	41,352,984.90
	38. Total Equities	\$44,175,751.46
 <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		350,712.82
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$350,712.82
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2023

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
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
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	37,730.00	37,730.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	966,173.34	0.00	0.00	966,173.34
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	0.00	0.00	0.00
56. Total Federal Sources	966,173.34	0.00	0.00	966,173.34
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,751.24	3,248.76		10,000.00
58. Snow Removal	33,822.37	16,157.56		49,979.93
59. Urban Road	192,720.41	122,756.78		315,477.19
60. Allocation	3,953,855.74	1,902,635.99		5,856,491.73
61. Total MTF	4,187,149.76	2,044,799.09		6,231,948.85
<u>Other</u>				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
<u>Economic Development Fund</u>				
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)	71,041.77	0.00		71,041.77
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	71,041.77	0.00		71,041.77
72. Total State Sources	\$4,258,191.53	\$2,044,799.09	\$0.00	\$6,302,990.62

Year Ended - 2023

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	680,091.75	0.00	680,091.75
75. Other	0.00	0.00	5,234.00	5,234.00
76. Total Contributions	0.00	680,091.75	5,234.00	685,325.75
Charges for Service				
77. Trunkline Maintenance	0.00		632,896.27	632,896.27
78. Trunkline Non-maintenance	0.00		456,139.78	456,139.78
79. Salvage Sales	0.00	0.00	6,853.23	6,853.23
80. Other	0.00	0.00	18,472.18	18,472.18
81. Total Charges	0.00	0.00	1,114,361.46	1,114,361.46
Interest and Rents				
82. Interest Earned	0.00	0.00	32,709.85	32,709.85
83. Property Rentals	0.00	0.00	6,896.01	6,896.01
84. Total Interest/Rents	0.00	0.00	39,605.86	39,605.86
Other				
85. Special Assessments	0.00	44,997.04	0.00	44,997.04
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	22,925.40	22,925.40
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	44,997.04	22,925.40	67,922.44
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	\$5,224,364.87	\$2,769,887.88	\$1,219,856.72	\$9,214,109.47

Year Ended - 2023

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,699,491.16	963,087.18		2,662,578.34
105. Structures	62,684.71	0.00		62,684.71
106. Safety Projects	8,255.49	0.00		8,255.49
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.	1,770,431.36	963,087.18		2,733,518.54
Maintenance				
111. Roads	1,273,804.80	1,769,921.70		3,043,726.50
112. Structures	4,908.57	713.72		5,622.29
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	430,248.55	404,886.00		835,134.55
115. Traffic Control	135,524.52	53,787.32		189,311.84
116. Total Maintenance	1,844,486.44	2,229,308.74		4,073,795.18
117. Total Construction, Preservation And Maintenance	3,614,917.80	3,192,395.92		6,807,313.72
Other				
118. Trunkline Maintenance	0.00		595,204.27	595,204.27
119. Trunkline Non-maintenance	0.00		456,139.78	456,139.78
120. Administrative Expense	247,435.19	218,514.26		465,949.45
121. Equipment - Net	(52,887.16)	(83,802.35)	(23,638.37)	(160,327.88)
122. Capital Outlay - Net	0.00	0.00	616,656.46	616,656.46
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	194,548.03	134,711.91	1,644,362.14	1,973,622.08
128. Total Expenditures	\$3,809,465.83	\$3,327,107.83	\$1,644,362.14	\$8,780,935.80

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	\$5,224,364.87	\$2,769,887.88	\$1,219,856.72	\$9,214,109.47
130. Total Expenditures	3,809,465.83	3,327,107.83	1,644,362.14	8,780,935.80
131. Excess of Revenues Over (Under) Expenditures	1,414,899.04	(557,219.95)	(424,505.42)	433,173.67
132. Optional Transfers				
132 a. Primary to Local (50%)	(557,219.95)	557,219.95		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	(557,219.95)	557,219.95		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	857,679.09	0.00	(424,505.42)	433,173.67
136. Beginning Fund	0.00	0.00	4,346,803.80	4,346,803.80
137. Adjustment	0.00	0.00	146.00	146.00
138. Beginning Fund Balance Restated	0.00	0.00	4,346,949.80	4,346,949.80
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$857,679.09	\$0.00	\$3,922,444.38	\$4,780,123.47

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$423,947.84	
142. Depreciation	<u>508,153.04</u>	
143. Other	<u>271,191.58</u>	
144. Total Direct		<u>1,203,292.46</u>

145. Indirect Equipment Expense		<u>387,472.09</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>332,900.07</u>	
148. Total Operating		<u>\$332,900.07</u>

149. TOTAL EQUIPMENT EXPENSE \$1,923,664.62

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	90,235.85	113,119.74		203,355.59
152. Maintenance	597,208.25	976,169.70		1,573,377.95
153. Inventory Operations	0.00	0.00	33,565.11	33,565.11
154. MDOT	0.00		207,311.57	207,311.57
155. Other Reimbursable Charges	0.00	0.00	32,780.83	32,780.83
156. All Other Charges	0.00	0.00	33,601.45	33,601.45
157. Total Equipment Rental Credits	<u>687,444.10</u>	<u>1,089,289.44</u>	<u>307,258.96</u>	<u>2,083,992.50</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(160,327.88)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$687,444.10</u>	<u>\$1,089,289.44</u>	<u>\$307,258.96</u>	<u>\$2,083,992.50</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.99 %	52.27 %	14.74 %	100.00 %
161. Prorated Total Equipment Expense	<u>634,556.94</u>	<u>1,005,487.09</u>	<u>283,620.59</u>	<u>1,923,664.62</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(52,887.16)</u>	<u>(83,802.35)</u>	<u>(23,638.37)</u>	<u>(160,327.88)</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.	54,635.13	60,257.11
165. Primary Maintenance	294,149.94	324,418.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	38,371.96	42,320.45
168. Local Maintenance	381,718.72	420,997.58
169. Inventory	10,321.08	11,383.11
170. Equipment Expense - Direct	201,601.52	222,346.32
171. Equipment Expense - Indirect	49,292.15	54,364.33
172. Equipment Expense - Operating	0.00	0.00
173. Administration	248,503.41	207,747.03
174. State Trunkline Maintenance	156,130.47	
175. Sundry Account Rec.	657.35	
176. Capital Outlay	4,517.01	4,981.81
177. Other	83,567.32	69,060.67
178. Total Payroll	\$1,523,466.06	
179. Less Applicable Payroll	(188,058.88)	
180. Total Applicable Labor Cost	\$1,335,407.18	Total Distributive \$1,417,876.41

	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	\$269,201.32	\$46,575.00	\$893,709.85	\$374,870.17	\$1,530.08	\$24,177.47	\$1,610,063.89
182. Less: Benefits Recovered	(28,701.28)	(4,965.66)	(95,284.13)	(39,967.31)	(163.13)	(2,577.72)	(171,659.23)
183. Less: Refunds	0.00	(17,821.80)	0.00	(2,706.45)	0.00	0.00	(20,528.25)
184. Benefits to be Distributed	240,500.04	23,787.54	798,425.72	332,196.41	1,366.95	21,599.75	1,417,876.41
185. Applicable Labor Cost	1,086,903.77	1,335,407.18	1,335,407.18	1,335,407.18	1,335,407.18	1,335,407.18	
186. Factor	0.221271	0.017813	0.597889	0.248760	0.001024	0.016175	1.102932

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.	1,721,394.00	49,036.52
189. Primary Maintenance	1,793,397.90	51,087.66
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	936,411.60	26,675.10
192. Local Maintenance	2,167,564.58	61,746.36
193. Other	0.00	0.00
194. TOTAL	\$6,618,768.08	\$188,545.64

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	487.08	14,787.37	23,772.44	0.00	149,498.75	\$188,545.64
196. Applicable Operation Cost	6,618,768.08	6,618,768.08	6,618,768.08	6,618,768.08	6,618,768.08	
197. Factor	0.000074	0.002234	0.003592	0.000000	0.022587	\$0.028487

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.	277,867.03	648,146.69	1,492,564.33	314,940.49	1,770,431.36	963,087.18
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,844,486.44	2,229,308.74	0.00	0.00	1,844,486.44	2,229,308.74
202. Total	<u>\$2,122,353.47</u>	<u>\$2,877,455.43</u>	<u>\$1,492,564.33</u>	<u>\$314,940.49</u>	<u>\$3,614,917.80</u>	<u>\$3,192,395.92</u>

Year Ended - 2023

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$156,130.47	\$20,949.98
204. Fringe Benefits	148,500.70	23,158.53
205. Equipment Rental	207,311.57	32,780.83
206. Materials	4,146.48	98.10
207. Handling Charges	0.00	0.00
208. Overhead	58,607.90	36,778.02
209. Other	20,507.15	342,374.32
210. Total Charges for Current Year	\$595,204.27	\$456,139.78
211. Beginning Balance	110,950.15	30,441.55
212. Sub-Total	706,154.42	486,581.33
213. Less Credits	(654,175.14)	(486,581.33)
214. Ending Balance	\$51,979.28	\$0.00

Year Ended - 2023

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	183,122.00
217. Equipment Road (976, 981)	982,590.98
218. Equipment Shop (977)	5,121.30
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>\$1,170,834.28</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,170,834.28	1,170,834.28
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,170,834.28	1,170,834.28
227. Less: Depreciation and Depletion 968	0.00	0.00	(554,177.82)	(554,177.82)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$616,656.46</u>	<u>\$616,656.46</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	2,206,110.09	2,206,110.09
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>22,925.40</u>	<u>22,925.40</u>

Year Ended - 2023

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,231,948.85</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>465,949.45</u>
234. Total Capital Outlay (from Page 13)			<u>1,170,834.28</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>1,636,783.73</u>
236 b. Adjusted MTF Returns			<u>4,595,165.12</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$1,770,431.36</u>	<u>\$963,087.18</u>	<u>2,733,518.54</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,844,486.44</u>	<u>2,229,308.74</u>	<u>4,073,795.18</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>3,614,917.80</u>	<u>3,192,395.92</u>	<u>6,807,313.72</u>
241. 90% of Adjusted MTF Returns			<u>4,135,648.61</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)

Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>222,724.70</u>	<u>116,228.59</u>	<u>119,160.21</u>	<u>209,438.64</u>	<u>240,806.78</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>716,892.93</u>	<u>834,627.50</u>	<u>1,146,076.53</u>	<u>649,152.14</u>	<u>297,567.32</u>
242. TOTAL					<u>\$4,552,675.34</u>

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

$$\underline{6,231,948.85} \times .10 = \underline{623,194.89}$$

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	\$16,156.32
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	647.91
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	1,614.62
734	Safety Supplies - Shop	1,514.39
736	Tire Shop Supplies	0.00
737	Shop Supplies	1,990.12
791	Equipment Material/Parts Inventory Adjustment	8,640.55
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,708.19
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,025.79
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	47,135.96
883	Insurance - Underground Tank	7,107.13
921-923	Utilities - Shop and Storage Buildings	32,798.35
931	Buildings Repairs and Maintenance	0.00
932	Yard and Storage Repairs and Maintenance	156,740.51
933	Shop Equipment Repairs and Maintenance	5,137.71
934	Office Equipment Repairs and Maintenance	0.00
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	27,071.52
968	Depreciation - Storage Building	3,512.16
968	Depreciation - Shop Equipment	12,416.80
968	Depreciation - Stockroom Expense	0.00
707	Other:	52,254.06
	243. TOTAL	\$387,472.09

Year Ended - 2023

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$248,503.41
709-714	Administrative Leave	0.00
724	Fringe Benefits	207,747.03
727	Postage	1,473.66
728	Office Supplies	8,782.94
730	Dues and Subscriptions	12,000.35
801	Contractual Services	0.00
803	Legal Services	16,356.25
804	Auditing and Accounting Services	11,645.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	3,683.95
861	Travel and Mileage	5,486.53
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	6,192.68
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	20,384.60
920-923	Utilities	6,791.53
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	12,255.81
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,024.30
	Other:	14,496.25
	244. TOTAL	\$578,824.29
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(10,180.91)
629	Overhead - State Trunkline Maintenance	(95,385.92)
691	Purchase Discounts	(2,397.64)
	Other:	(4,910.37)
	Total Credits to Administrative Expense	\$(112,874.84)
	245. Net Administrative Expense	\$465,949.45

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
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.50 mi.	x \$174,972.60	0.00 mi.	\$0.00
252. Resurfacing	8.19 mi.	1,395,231.79	2.00 mi.	317,098.97
253. Gravel Surfacing	0.57 mi.	23,680.54	22.23 mi.	623,120.25
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	2.00 ea.	8,255.49	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	1.00 ea.	105,606.23	2.00 ea.	22,867.96
260. Subtotals		1,707,746.65		963,087.18
BRIDGES				
261. Replacement	0.01 ea.	62,684.71	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		62,684.71		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$1,770,431.36		\$963,087.18

*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 (\$)
ALPENA	110.74	43.11	486,564.10	44.67	11.28	325,810.13	9,116	205,110.00
GREEN	51.56	0.00	169,477.72	17.77	0.00	53,061.22	1,116	25,110.00
LONG RAPIDS	42.59	0.00	139,993.33	22.08	0.00	65,930.88	977	21,982.50
MAPLE RIDGE	41.46	0.00	136,279.02	26.98	0.00	80,562.28	1,559	35,077.50
OSSINEKE	51.34	0.00	168,754.58	29.14	0.00	87,012.04	1,635	36,787.50
SANBORN	58.73	0.00	193,045.51	11.10	0.00	33,144.60	2,084	46,890.00
WELLINGTON	24.98	0.00	82,109.26	16.87	0.00	50,373.82	250	5,625.00
WILSON	69.57	0.00	228,676.59	40.91	0.00	122,157.26	1,972	44,370.00
266. Totals	450.97	43.11	\$1,604,900.11	209.52	11.28	\$818,052.23	18,709	\$420,952.50

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

Year Ended - 2023

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ALPENA	0.00	119,770.94	119,770.94	150,421.46
GREEN	0.00	42,615.94	42,615.94	62,069.84
LONG RAPIDS	0.00	29,457.14	29,457.14	51,190.43
MAPLE RIDGE	0.00	32,052.57	32,052.57	47,755.34
OSSINEKE	0.00	163,789.72	163,789.72	192,842.18
SANBORN	0.00	40,945.62	40,945.62	69,275.20
WELLINGTON	0.00	15,689.25	15,689.25	21,834.75
WILSON	0.00	43,580.94	43,580.94	84,702.55
267. Totals	\$0.00	\$487,902.12	\$487,902.12	\$680,091.75

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2023

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Crush & Shape & Asphalt Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.460	1,289,117.07	08/21/2023	Asphalt

Work Type: Single Seal/Fog Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A467.13 French Road Seal	62,734.26	08/04/2023	Seal Coat
A467.37 Long Rapids Seal	62,597.41	08/04/2023	Seal Coat
A467.38	34,180.93	08/31/2023	Seal Coat
A467.39 Posen Road Seal	18,934.40	08/31/2023	Seal Coat
A467.42 Long Rapids Seal	134,163.00	08/31/2023	Seal Coat
A467.73 Long Rapids Seal	23,944.13	08/31/2023	Seal Coat
A467.83 Indian Reserve Seal	60,647.99	08/31/2023	Seal Coat
A467.84 Indian Reserve Seal	22,394.47	08/31/2023	Seal Coat

Year Ended - 2023

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001	cash	1,839,292.92
003.1	CERTIFICATE OF DEPOSIT	1,000,000.00
004	petty cash	200.00
006	MERS	1,500.00
007	PR	1,507.18
008	AP	1,547.93
009	HRA	690.38

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Sundry A/R	7,880.64
072	A/R COUNTY OF ALPENA	4,000.00
073-003	Due from Oxcart	1,200.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078.4	DUE FROM STATE	0.00

Line: 14 Advances

Account	Description	Amount (\$)
328	STATE TRUNKLINE ADV	204,979.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to MDOT	1,018.30
228	adjust	0.00
299	HR Liability	13,835.36

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permits	37,730.00

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

Account	Description	Amount (\$)
510.071	CATHRO ROAD-21	(3,859.57)
510.071	SPRUCE ROAD	970,032.91

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.6	Other Gov't	5,234.00

Year Ended - 2023

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

Line: 80 SC-Other - County

Account	Description	Amount (\$)
667.4	Oil/Gas Royalties	18,472.18

Line: 82 Interest Earned - County

Account	Description	Amount (\$)
665.1	INTEREST	7,926.74
665.3	cd interest	20,002.97
665.4	S / A interest	4,718.49
665.5	DIVIDEND INCOME	61.65

Line: 82 Interest Earned - Primary

Account	Description	Amount (\$)
665.1	CHECKING ACCT INTEREST	0.00
665.3	CD INTEREST	0.00
665.4	SPECIAL ASSESSMENT INTEREST	0.00
665.5	DIVIDEND INCOME	0.00

Line: 85 Special Assessments - Local

Account	Description	Amount (\$)
672-162	Pohl Road S/A	6,552.61
672-172	Elden Drive S/A	8,639.92
672-175	Meyers Road S/A	11,292.39
672-182	Burk's Manor S/A	11,389.85
672-185	Begland Drive S/A	7,122.27

Line: 105 Structures - Primary

Account	Description	Amount (\$)
A460.102	BAGLEY ST BRIDGE	49,620.06
A460.403	LONG RAPIDS ROAD BRIDGE	13,064.65

Line: 106 Safety Projects - Primary

Account	Description	Amount (\$)
A459.180	LONG RAPIDS RD/BAGLEY TRAFFIC SIGNAL	2,591.79
a459.184	Long Rapids Signing	5,663.70

Line: 114 Winter Maintenance - Local

Account	Description	Amount (\$)
a502.1	winter	103,979.92
A502.2	WINTER	53,890.83
A502.3	WINTER	49,886.73
A502.4	WINTER	46,674.40
A502.5	WINTER	41,900.20
A502.6	WINTER	48,167.82
A502.7	WINTER	19,366.24
A502.8	WINTER	41,019.86

Year Ended - 2023

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

Line: 115 Traffic Control - Local

Account	Description	Amount (\$)
A503.1	TRAFFIC	24,208.13
A503.2	TRAFFIC	4,731.73
A503.3	TRAFFIC	3,033.17
A503.4	TRAFFIC	4,213.99
A503.5	TRAFFIC	5,492.44
A503.6	TRAFFIC	4,490.68
A503.7	TRAFFIC	2,578.67
A503.8	TRAFFIC	5,038.51

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390	adjust from 22	146.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
A510	Equipment Rental	5,504.98
a510	Materials	269,060.84
A510	Vouchers	304.53
a510	credit	(3,678.77)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
040	A/R	525.22
A510	DIRECT	5,504.98
A511	INDIRECT	15,354.94
A514	DISTRIBUTIVE	7,141.22
A515	ADMIN	5,015.25
A900	CAPITAL OUTLAY	59.84

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
a514	791	0.00
A514	DISTRIBUTIVE	69,060.67

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
A514	DISTRIBUTIVE	62,617.34
a518	non-maintenance	20,949.98

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
040	A/R	(657.35)
109	inventory	(10,321.08)
A517	State Trunkline	(156,130.47)

Year Ended - 2023

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

A518	Non-Maintenance	(20,949.98)
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Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
A513	unemployment ins., prot. clothing, paid meals, EAP, physical Exams, Other benefits	24,177.47

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
A513	720-725	(2,577.72)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
A514	Union meetings, Supervision meetings, training meetings, comp. time off, public safety-covid 1	49,010.30
A514	permits, safety related exp. safety meetings, gravel pit test., surveying pits, gravel pit testing, i	41,910.64
A514 802	Engineering services	58,577.81

Line: 204 Fringe Benefits - MDOT Other

Account	Description	Amount (\$)
1870	fringe benefits	23,158.53

Line: 204 Fringe Benefits - Trunkline Maintenance

Account	Description	Amount (\$)
A517 23	FRINGES	63,067.45
A517 32	FRINGES	41,485.85
A517.65	FRINGES	43,947.40

Line: 208 Overhead - MDOT Other

Account	Description	Amount (\$)
1810	overhead	36,778.02

Line: 208 Overhead - Trunkline Maintenance

Account	Description	Amount (\$)
A517.23	OVERHEAD	25,389.78
A517.32	OVERHEAD	15,859.75
A517.65	OVERHEAD	17,358.37

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
A518	Vouchers & other	342,374.32

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
A517	vouchers	19,287.15
a517.65	misc	1,220.00

Year Ended - 2023

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

Line: 216 Buildings (975)

Account	Description	Amount (\$)
A975 226	ROOF REPLACEMNT	180,000.00
A975 227	LOBBY WINDOW	3,122.00

Line: 217 Equipment Road (976,981)

Account	Description	Amount (\$)
A976 001	PICKUP	41,434.00
A976 002	PICKUP TRUCK	42,501.76
A976 003	PICKUP	43,023.22
A976 013	UTILITY TRAILER	2,664.99
A976 060	TANDEM TRUCK	211,504.73
A976 115	SCARFIER BLADE	2,256.36
A976 127	SKIDSTEER	62,240.32
A976 128	MOTOR GRADER	398,971.99
A976 221	SNOW WING	13,277.69
A976 240	TAILGATE SPREADER	7,068.54
A976 339	CHAINSAW	674.49
A976 347	CHAINSAW	854.99
A976 355	SKIDSTEER BROOM	7,900.00
A976 360	SKIDSTEER FORKS	800.00
A976 371	RUBBER TIRE ROLLER	11,483.45
A976 377	CHIP SPREADER	35,000.00
A976 379	PICK UP BROOM	10,058.15
A976 397	WALK BEHIND CUT OFF	2,595.00
A976 420	TRAFFIC SIGNAL	29,361.30
A976 425	TRAFFIC SIGNAL	29,255.00
A976 430	FLAGGING DEVICE	12,852.50
A976 435	FLAGGING DEVICE	12,852.50
A976 89B	SCARFIER BLADE	1,980.00
A976 98B	SCARFIER BLADE	1,980.00

Line: 218 Equipment Shop

Account	Description	Amount (\$)
A977 833	HYDRAULIC PRESS	3,947.42
A977 834	FLOOR JACK	1,173.88

Line: 221 Equipment Office (980)

Account	Description	Amount (\$)
A980 141	COPIER	0.00

Line: 225 Less Equipment Retirements 689 - County

Account	Description	Amount (\$)
689.02	RETIREMENT OF #410	0.00

Line: 225 Less Equipment Retirements 689 - Total

Account	Description	Amount (\$)
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Year Ended - 2023

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

689-01	Retirement #115	0.00
689-01	Retirement #117	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459.640	Spruce Hubert to Nicholson	198,325.70
A459.188	County wide Shoulder Paving	99,241.62

Line: 243 707 Other

Account	Description	Amount (\$)
704.4	Mechanic's Training Prog.	20.00
936	Tire Repair	1,037.71
A511 730	fuel tank exp	14,038.59
A511 735	Wiping rags	219.20
A511 741	Unallocated Exp	15,090.90
a511 746	oil	17,443.79
A511 885	Fire protection	1,605.81
a511 935	grease	921.98
a511 935	Shop small tools	1,876.08

Line: 243 850-859 Communications - Shop

Account	Description	Amount (\$)
A511 851	Telephone	3,025.79

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

Account	Description	Amount (\$)
A511 921	Electric	13,343.78
A511 922	Heat Exp.	16,744.53
A511 923	water / sewage	2,710.04

Line: 244 244 Other

Account	Description	Amount (\$)
A515 737	Surety Bonds	0.00
A515 738	Bank & Bond fees	14.00
a515 740	License & Fees	0.00
A515 930	office cleaning	9,467.00
A515 939	Equip. Rental Mgr.	5,015.25

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
A515 703	Manager salary	87,849.78
A515 703	Office salaries	133,491.04
A515 703	Comm. Salary	24,000.00
A515 703	Comm. per diem	3,162.59

Line: 244 724 Fringe Benefits

Account	Description	Amount (\$)
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Year Ended - 2023

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

A515 703	manager FB	73,441.78
A515 703	Office Salaries _ FB	111,597.53
A515 703	Comm. Salary - FB	20,063.82
A515 703	Comm. per diem FB	2,643.90

Line: 244 850-853 Communications

Account	Description	Amount (\$)
A515 851	Telephone	2,694.06
A515 854	Internet	989.89

Line: 244 920-923 Utilities

Account	Description	Amount (\$)
A515 921	Electricity	2,667.99
A515 922	Heat	4,123.54

Line: 245 245 Other

Account	Description	Amount (\$)
630	Sundry OH	(4,910.37)

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
A458	Misc Ditching	2.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
A458	Misc Ditching	8,255.49

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
a496	drainage	2.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
a496	misc drainage	22,867.96

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
a458	drainage	1.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
a458	misc Culvert replacement	105,606.23