

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Joseph 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	\$836,537.39
2. Investments	2,617,654.21
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,764,490.28
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	11,346.66

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,160,374.33
6. Equipment Materials and Parts	166,087.92
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	1,979,430.08

10. TOTAL ASSETS

\$8,535,920.87

Year Ended - 2023

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$683,394.83
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	130,492.59
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	2,354,430.08
18. Other	200,195.60

Fund Balances

19. Primary Road Fund	2,958,004.19
20. Local Road Fund	0.00
21. County Road Commission Fund	2,209,403.58
22. Total Fund Balances	5,167,407.77

23. TOTAL LIABILITIES AND FUND BALANCES**\$8,535,920.87**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$171,517.49
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	562,744.92	
26 a.Less: Accumulated Depreciation	(75,823.09)	486,921.83
27. Buildings	4,264,859.74	
27 a.Less: Accumulated Depreciation	(1,373,424.92)	2,891,434.82
28. Equipment - Road	11,121,184.20	
28 a.Less: Accumulated Depreciation	(9,492,777.15)	1,628,407.05
29. Equipment - Shop	257,548.44	
29 a.Less: Accumulated Depreciation	(242,268.29)	15,280.15
30. Equipment - Engineers	148,213.86	
30 a.Less: Accumulated Depreciation	(85,972.61)	62,241.25
31. Equipment - Yard and Storage	24,354.71	
31 a.Less: Accumulated Depreciation	(24,354.71)	0.00
32. Equipment and Furniture - Office	226,631.95	
32 a.Less: Accumulated Depreciation	(201,741.23)	24,890.72
33. Infrastructure	109,017,367.20	
33 a.Less: Accumulated Depreciation	(55,153,888.41)	53,863,478.79
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$59,144,172.10
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,280,693.31
	37 d.Infrastructure	53,863,478.79
	38. Total Equities	\$59,144,172.10
 <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		149,146.82
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$149,146.82
 <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	\$1,802,149.25	\$0.00	\$1,802,149.25
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>0.00</u>	<u>1,802,149.25</u>	<u>0.00</u>	<u>1,802,149.25</u>
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	58,835.00	58,835.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,514,010.61	0.00	0.00	1,514,010.61
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	821,648.09	0.00	0.00	821,648.09
54. High Priority	0.00	0.00	0.00	0.00
55. Other	734,549.56	0.00	0.00	734,549.56
56. Total Federal Sources	<u>3,070,208.26</u>	<u>0.00</u>	<u>0.00</u>	<u>3,070,208.26</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,604.00	3,396.00		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	381,853.04	125,461.93		507,314.97
60. Allocation	5,873,279.70	3,020,238.33		8,893,518.03
61. Total MTF	<u>6,261,736.74</u>	<u>3,149,096.26</u>		<u>9,410,833.00</u>
<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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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)	155,410.20	0.00		155,410.20
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	<u>155,410.20</u>	<u>0.00</u>		<u>155,410.20</u>
72. Total State Sources	<u>\$6,417,146.94</u>	<u>\$3,149,096.26</u>	<u>\$0.00</u>	<u>\$9,566,243.20</u>

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	\$373,098.23	\$373,098.23
74. Township Contr.	0.00	1,105,813.87	0.00	1,105,813.87
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>0.00</u>	<u>1,105,813.87</u>	<u>373,098.23</u>	<u>1,478,912.10</u>
Charges for Service				
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	3,117.40	3,117.40
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>3,117.40</u>	<u>3,117.40</u>
Interest and Rents				
82. Interest Earned	96,279.55	0.00	77,729.59	174,009.14
83. Property Rentals	0.00	0.00	500.00	500.00
84. Total Interest/Rents	<u>96,279.55</u>	<u>0.00</u>	<u>78,229.59</u>	<u>174,509.14</u>
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	6,750.62	6,750.62
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	148,756.59	148,756.59
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>155,507.21</u>	<u>155,507.21</u>
Other Financing Sources				
92. County Appropriation	0.00	200,000.00	0.00	200,000.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>	<u>200,000.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$9,583,634.75</u>	<u>\$6,257,059.38</u>	<u>\$668,787.43</u>	<u>\$16,509,481.56</u>

Year Ended - 2023

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	3,400,162.74	3,038,490.21		6,438,652.95
105. Structures	2,345,209.45	25,639.90		2,370,849.35
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.	5,745,372.19	3,064,130.11		8,809,502.30
Maintenance				
111. Roads	2,330,929.22	3,547,461.23		5,878,390.45
112. Structures	31,594.35	25,729.18		57,323.53
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	208,461.03	254,198.94		462,659.97
115. Traffic Control	130,393.15	103,518.36		233,911.51
116. Total Maintenance	2,701,377.75	3,930,907.71		6,632,285.46
117. Total Construction, Preservation And Maintenance	8,446,749.94	6,995,037.82		15,441,787.76
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	342,880.26	283,950.68		626,830.94
121. Equipment - Net	(123,776.94)	(243,005.29)	(33,256.84)	(400,039.07)
122. Capital Outlay - Net	0.00	0.00	463,278.31	463,278.31
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	305,217.95	305,217.95
127. Total Other	219,103.32	40,945.39	735,239.42	995,288.13
128. Total Expenditures	\$8,665,853.26	\$7,035,983.21	\$735,239.42	\$16,437,075.89

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	\$9,583,634.75	\$6,257,059.38	\$668,787.43	\$16,509,481.56
130. Total Expenditures	8,665,853.26	7,035,983.21	735,239.42	16,437,075.89
131. Excess of Revenues Over (Under) Expenditures	917,781.49	(778,923.83)	(66,451.99)	72,405.67
132. Optional Transfers				
132 a. Primary to Local (50%)	(778,923.83)	778,923.83		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	(778,923.83)	778,923.83		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	138,857.66	0.00	(66,451.99)	72,405.67
136. Beginning Fund	2,819,146.53	0.00	2,275,855.57	5,095,002.10
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,819,146.53	0.00	2,275,855.57	5,095,002.10
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,958,004.19	\$0.00	\$2,209,403.58	\$5,167,407.77

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$225,061.32	
142. Depreciation	725,868.47	
143. Other	277,500.60	
144. Total Direct		<u>1,228,430.39</u>

145. Indirect Equipment Expense		<u>542,872.99</u>
---------------------------------	--	-------------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	310,689.24	
148. Total Operating		<u>\$310,689.24</u>

149. TOTAL EQUIPMENT EXPENSE \$2,081,992.62

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	100,108.87	280,467.70		380,576.57
152. Maintenance	667,861.83	1,227,252.10		1,895,113.93
153. Inventory Operations	0.00	0.00	29,302.43	29,302.43
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	50,143.87	50,143.87
156. All Other Charges	0.00	0.00	126,894.89	126,894.89
157. Total Equipment Rental Credits	<u>767,970.70</u>	<u>1,507,719.80</u>	<u>206,341.19</u>	<u>2,482,031.69</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(400,039.07)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$767,970.70	\$1,507,719.80	\$206,341.19	\$2,482,031.69
	(A)	(B)	(C)	(D)
160. Percent of Total	30.94 %	60.75 %	8.31 %	100.00 %
161. Prorated Total Equipment Expense	644,193.76	1,264,714.51	173,084.35	2,081,992.62
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(123,776.94)</u>	<u>(243,005.29)</u>	<u>(33,256.84)</u>	<u>(400,039.07)</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.	89,761.14	72,886.85
165. Primary Maintenance	368,894.55	299,545.69
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	147,697.75	119,931.90
168. Local Maintenance	574,943.17	466,859.03
169. Inventory	9,821.80	0.00
170. Equipment Expense - Direct	125,478.58	101,889.74
171. Equipment Expense - Indirect	111,791.84	90,775.98
172. Equipment Expense - Operating	0.00	0.00
173. Administration	270,444.11	219,603.05
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	24,849.67	
176. Capital Outlay	0.00	0.00
177. Other	440,126.92	0.00
178. Total Payroll	\$2,163,809.53	
179. Less Applicable Payroll	(474,798.39)	
180. Total Applicable Labor Cost	\$1,689,011.14	Total Distributive \$1,371,492.24

	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	\$286,268.85	\$62,228.50	\$420,713.61	\$599,821.16	\$2,060.00	\$400.00	\$1,371,492.12
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	286,268.85	62,228.50	420,713.61	599,821.16	2,060.00	400.00	1,371,492.12
185. Applicable Labor Cost	1,689,011.14	1,689,011.14	1,689,011.14	1,689,011.14	1,689,011.14	1,689,011.14	
186. Factor	0.169489	0.036843	0.249089	0.355132	0.001220	0.000237	0.812010

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.	1,617,025.10	89,347.10
189. Primary Maintenance	2,563,062.18	141,619.44
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,812,890.64	100,169.46
192. Local Maintenance	3,653,686.95	201,880.82
193. Other	418,041.97	23,098.49
194. TOTAL	\$10,064,706.84	\$556,115.31

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	9,220.83	(102.10)	156,074.00	390,922.70	0.00	\$556,115.43
196. Applicable Operation Cost	10,064,706.84	10,064,706.84	10,064,706.84	10,064,706.84	10,064,706.84	
197. Factor	0.000916	(0.000010)	0.015507	0.038841	0.000000	\$0.055254

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.	315,462.29	749,228.67	5,429,909.90	2,314,901.44	5,745,372.19	3,064,130.11
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,848,280.73	2,887,831.50	853,097.02	1,043,076.21	2,701,377.75	3,930,907.71
202. Total	\$2,163,743.02	\$3,637,060.17	\$6,283,006.92	\$3,357,977.65	\$8,446,749.94	\$6,995,037.82

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	\$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
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2023

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	744,369.91
217. Equipment Road (976, 981)	111,722.00
218. Equipment Shop (977)	14,218.33
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	455,909.67
223. Total Capital Outlay:	<u>\$1,326,219.91</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,326,219.91	1,326,219.91
225. Less: Equipment Retirements 689	0.00	0.00	(1,045.38)	(1,045.38)
226. Sub-total	0.00	0.00	1,325,174.53	1,325,174.53
227. Less: Depreciation and Depletion 968	0.00	0.00	(861,896.22)	(861,896.22)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$463,278.31</u>	<u>\$463,278.31</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	4,817,415.00	4,817,415.00
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	6,750.62	6,750.62

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			\$9,410,833.00
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			626,830.94
234. Total Capital Outlay (from Page 13)			1,326,219.91
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,953,050.85
236 b. Adjusted MTF Returns			7,457,782.15
237. Preser - Struct Imp (from Page 6 Expenditures)	\$5,745,372.19	\$3,064,130.11	8,809,502.30
238. Routine Maintenance (from Page 6 Expenditures)	2,701,377.75	3,930,907.71	6,632,285.46
239. Less Federal Aid for Preser - Struct Imp	(3,070,208.26)	0.00	(3,070,208.26)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,376,541.68	6,995,037.82	12,371,579.50
241. 90% of Adjusted MTF Returns			6,712,003.94

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>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>279,160.00</u>	<u>37,469.47</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>513,633.67</u>	<u>167,737.63</u>	<u>74,216.92</u>	<u>882,774.34</u>	<u>563,954.69</u>
				242. TOTAL	<u>\$2,518,946.72</u>

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

$$\underline{9,410,833.00} \times .10 = \underline{941,083.30}$$

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	\$111,791.84
712-724	Fringe Benefits - Shop Employees	88,720.81
721	Drug Testing	1,731.52
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	1,666.46
733	Welding Supplies	2,786.23
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	71,301.75
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	12,788.48
861	Travel and Mileage - Shop Employees	1,375.55
862	Freight Costs	9,552.21
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	35,022.19
931	Buildings Repairs and Maintenance	23,251.15
932	Yard and Storage Repairs and Maintenance	25,428.45
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	34,049.71
944-947	Underground Storage Tank Expense	1,322.30
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	114,469.53
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,606.29
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,008.52
	243. TOTAL	\$542,872.99

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	\$270,444.11
709-714	Administrative Leave	0.00
724	Fringe Benefits	214,631.22
727	Postage	1,330.47
728	Office Supplies	6,995.42
730	Dues and Subscriptions	18,968.41
801	Contractual Services	6,873.00
803	Legal Services	(4,534.26)
804	Auditing and Accounting Services	30,644.75
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,943.51
861	Travel and Mileage	7,569.62
862	Freight	12.59
873	Public Relations	0.00
874	Advertising	781.00
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	7,640.96
942	Building Rental	0.00
955-956	Miscellaneous	2,812.57
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	8,493.41
968	Depreciation - Office Equipment and Furniture	9,458.52
	Other:	42,429.02
	244. TOTAL	\$627,494.32
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(663.38)
	Other:	0.00
	Total Credits to Administrative Expense	\$(663.38)
	245. Net Administrative Expense	\$626,830.94

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	14.36 mi. x	\$3,400,162.74	17.99 mi.	\$3,038,490.21
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	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		3,400,162.74		3,038,490.21
BRIDGES				
261. Replacement	3.00 ea.	2,345,209.45	1.00 ea.	25,639.90
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		2,345,209.45		25,639.90
265. TOTAL PRESERVATION - STRUCT IMP		\$5,745,372.19		\$3,064,130.11

*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 (\$)
Burr Oak	44.91	3.07	156,347.18	24.68	0.13	75,912.15	1,886	42,435.00
Colon	48.19	0.00	158,400.53	19.46	0.00	58,107.56	2,126	47,835.00
Constantine	48.01	0.00	157,808.86	18.10	0.00	54,046.60	2,090	47,025.00
Fabius	55.32	1.98	187,465.98	30.38	0.49	99,073.59	3,311	74,497.50
Fawn River	33.02	4.46	121,216.52	11.88	2.58	79,485.90	1,587	35,707.50
Florence	44.49	0.00	146,238.64	27.93	0.00	83,398.98	1,153	25,942.50
Flowerfield	46.48	0.00	152,779.76	23.90	0.00	71,365.40	1,587	35,707.50
Leonidas	48.37	0.00	158,992.19	19.96	0.00	59,600.56	1,161	26,122.50
Lockport	47.35	21.75	217,474.69	22.94	7.84	202,241.40	3,643	81,967.50
Mendon	47.80	0.00	157,118.60	17.66	0.00	52,732.76	1,700	38,250.00
Mottville	28.35	0.00	93,186.45	6.12	0.00	18,274.32	1,444	32,490.00
Nottawa	52.54	0.00	172,698.98	19.60	0.00	58,525.60	2,452	55,170.00
Park	43.66	4.57	156,502.93	27.20	3.59	142,461.01	2,397	53,932.50
Sherman	45.59	0.94	152,526.75	26.71	1.55	106,197.51	3,444	77,490.00
Sturgis	20.45	7.29	87,944.62	14.66	6.17	149,028.79	2,042	45,945.00
White Pigeon	30.59	0.00	100,549.33	21.58	0.00	64,437.88	2,044	45,990.00
266. Totals	685.12	44.06	\$2,377,252.01	332.76	22.35	\$1,374,890.01	34,067	\$766,507.50

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* (\$)
Burr Oak	0.00	189,746.73	189,746.73	48,679.69
Colon	0.00	518,405.72	518,405.72	134,642.07
Constantine	0.00	165,261.81	165,261.81	74,500.00
Fabius	0.00	63,303.56	63,303.56	5,000.00
Fawn River	0.00	47,620.87	47,620.87	19,000.00
Florence	0.00	510,765.39	510,765.39	0.00
Flowerfield	0.00	483,080.69	483,080.69	55,000.00
Leonidas	0.00	371,352.90	371,352.90	0.00
Lockport	0.00	3,634,050.40	3,634,050.40	121,934.37
Mendon	0.00	933,008.32	933,008.32	47,331.88
Mottville	0.00	309,749.04	309,749.04	146,761.99
Nottawa	0.00	232,066.24	232,066.24	107,079.38
Park	0.00	424,415.20	424,415.20	196,944.57
Sherman	0.00	27,356.02	27,356.02	0.00
Stugis	0.00	724,029.02	724,029.02	65,527.67
White Pigeon	0.00	175,290.39	175,290.39	83,412.25
267. Totals	\$0.00	\$8,809,502.30	\$8,809,502.30	\$1,105,813.87

*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 2" & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-E-Lepley Rd-GR	15,366.00	11/15/2023	Gravel
2023-LM-A-Floating Bridge Rd-GR	55,303.00	11/15/2023	Gravel

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-B-Marcellus Rd.-CS	55,898.00	11/15/2023	Asphalt
2023-LM-C-Wakeman Rd.-CS	12,249.00	11/15/2023	Asphalt
2023-LM-E-Burr Oak Rd.-CS	10,467.00	11/15/2023	Asphalt
2023-LM-E-Lepley Rd.-CS	50,553.00	11/15/2023	Asphalt
2023-LM-F-Angevine Rd.-CS	56,566.00	11/15/2023	Asphalt
2023-LM-F-Leland Rd.-CS	11,358.00	11/15/2023	Asphalt
2023-LM-F-Nottawa Village-CS	17,148.00	11/15/2023	Asphalt
2023-LM-F-River Run Rd.-CS	21,379.00	11/15/2023	Asphalt
2023-LM-G-Tamarac Sub.-CS	70,151.00	11/15/2023	Asphalt
2023-LM-H-Gleason Rd.-CS	20,043.00	11/15/2023	Asphalt
2023-LM-H-Shaffer Brothers-CS	18,262.00	11/15/2023	Asphalt
2023-LM-K-Banker-CS	31,178.00	11/15/2023	Asphalt
2023-LM-K-Borgert Rd.-CS	41,200.00	11/15/2023	Asphalt
2023-LM-K-Nottawa Rd.-CS	34,073.00	11/15/2023	Asphalt
2023-LM-L/N-East Lafayette Rd.-CS	11,358.00	11/15/2023	Asphalt
2023-LM-N-Carls Rd.-CS	32,069.00	11/15/2023	Asphalt
2023-LM-O-Nottawa St.-CS	22,493.00	11/15/2023	Asphalt
2023-LM-O-Shimmel Rd.-CS	20,266.00	11/15/2023	Asphalt
2023-LM-O-Stubey Rd.-CS	21,157.00	11/15/2023	Asphalt
2023-LM-O-Wade Rd.-CS	2,227.00	11/15/2023	Asphalt
2023-LM-O/K-Airline Rd.-CS	3,563.00	11/15/2023	Asphalt
2023-LM-P-Indian Prairie Rd.-CS	44,095.00	11/15/2023	Asphalt
2023-LM-P-Lake St.-CS	15,812.00	11/15/2023	Asphalt
2023-PM-10-A.L.Jones Rd-CS	32,387.00	11/15/2023	Asphalt
2023-PM-11-Youngs Prairie Rd.-CS	117,791.00	11/15/2023	Asphalt
2023-PM-24-Centre.-Const-CS	138,422.00	11/15/2023	Asphalt
2023-PM-25-Shawtown Rd.-CS	22,183.00	11/15/2023	Asphalt
2023-PM-27-Stroble Rd.-CS	39,929.00	11/15/2023	Asphalt
2023-PM-29-Kalamazoo St.-CS	43,922.00	11/15/2023	Asphalt
2023-PM-29-Lake St.-CS	37,933.00	11/15/2023	Asphalt

Year Ended - 2023

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-PM-29-Stone Lake Rd.-CS	9,095.00	11/15/2023	Asphalt
2023-PM-30-Featherstone Rd. -CS	129,770.00	11/15/2023	Asphalt
2023-PM-32-Fawn River Rd.a-CS	47,471.00	11/15/2023	Asphalt
2023-PM-32-Fawn River Rd.b-CS	37,489.00	11/15/2023	Asphalt
2023-PM-32-Fawn River Rd.c-CS	96,274.00	11/15/2023	Asphalt
2023-PM-32-Sevison Rd.-CS	11,091.00	11/15/2023	Asphalt
2023-PM-33-Silver St.-CS	44,588.00	11/15/2023	Asphalt
2023-PM-33/40-Klinger Lake Rd. -CS	19,521.00	11/15/2023	Asphalt
2023-PM-39-Balk Rd-CS	56,345.00	11/15/2023	Asphalt
2023-PM-40-Airline Rd-CS	23,070.00	11/15/2023	Asphalt
2023-PM-40-White School Rd. -CS	13,310.00	11/15/2023	Asphalt
2023-PM-41-Fulton Rd.-CS	74,535.00	11/15/2023	Asphalt
2023-PM-44-Colon Rd-CS	68,767.00	11/15/2023	Asphalt
2023-PM-45-Farrand Rd.-CS	44,366.00	11/15/2023	Asphalt
2023-PM-46-Lovers Lane-CS	14,863.00	11/15/2023	Asphalt
2023-PM-50-Franks Ave.-CS	31,278.00	11/15/2023	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-O-Wade Rd.-CF	735.00	11/13/2023	Asphalt
2023-PM-22-Buckhorn Rd.-CF	14,770.00	11/15/2023	Asphalt
2023-PM-28-South River Rd.-CF	19,032.00	11/15/2023	Asphalt
2023-PM-30-Featherstone Rd. -CF	7,642.00	04/14/2023	Asphalt
2023-PM-32-Fawn River Rd.-CF	11,243.00	11/15/2023	Asphalt
2023-PM-40-White School,Progress-CF	7,348.00	11/13/2023	Asphalt
2023-PM-47-Findley Rd.-CF	13,374.00	11/15/2023	Asphalt
2023-PM-48-Halfway Rd.-CF	14,844.00	11/15/2023	Asphalt
2023-PM-49-Kelly,Middle Colon-CF	7,495.00	11/15/2023	Asphalt
2023-PM-55-Nottawa Rd.-CF	10,067.00	11/15/2023	Asphalt
2023-PM-59-N. Centreville Rd. -CF	16,240.00	11/15/2023	Asphalt
2023-PM-7-Stoldt Rd.-CF	5,732.00	11/15/2023	Asphalt

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LHM-B-Marcellus Rd.-OL	392,167.00	11/15/2023	Asphalt
2023-LHM-C-Marcellus Rd.-OL	94,455.00	11/15/2023	Asphalt

Year Ended - 2023

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

2023-LHM-E-Long Lake/Decker-OL	266,360.00	11/15/2023	Asphalt
2023-LHM-F-Truckenmiller Rd.-OL	165,714.00	11/15/2023	Asphalt
2023-LHM-G-8th St.-OL	26,032.00	11/15/2023	Asphalt
2023-LHM-G-Ash Rd.-OL	215,608.00	11/15/2023	Asphalt
2023-LHM-O-Balk Rd.-OL	131,532.00	11/15/2023	Asphalt
2023-LHM-P-Oak & Blanchard-OL	175,290.00	11/15/2023	Asphalt
2023-LHM-R-Village of Mottville-OL	309,749.00	11/15/2023	Asphalt
2023-PHM-26-Lutz Rd.-OL	933,116.00	11/15/2023	Asphalt
2023-PHM-32-Fawn River/White School-OL	591,574.00	11/15/2023	Asphalt
2023-PHM-33-Klinger Lake Rd.-OL	493,914.00	11/15/2023	Asphalt
2023-PHM-33-Silver St.-OL	812,913.00	11/15/2023	Asphalt
2023-PHM-57-Wattles Rd.-OL	236,086.00	11/15/2023	Asphalt

Work Type: Reconstruction & Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LHM-F-W Sand Lake Rd.-PDS	41,048.00	11/15/2023	Seal Coat
2023-LHM-N,L-County Farm Rd.-PDS	160,066.00	11/15/2023	Seal Coat

Work Type: Reconstruction & Double Seal Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LHM-A-Countyline & Creglow-PDS	278,262.00	11/15/2023	Seal Coat
2023-LHM-A-Flowerfield Village-PDS	158,694.00	11/15/2023	Seal Coat
2023-LHM-H,I-Brick Chapel-PDS	187,198.00	11/15/2023	Seal Coat

Work Type: Rubberized Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-G-Pondview-RCS	30,497.00	11/15/2023	Asphalt
2023-LM-G-Todd Brad-RCS	20,948.00	11/15/2023	Asphalt

Year Ended - 2023

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

Work Type: Rubberized Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-DE-Blossom Rd.-RCS	138,442.00	11/15/2023	Seal Coat
2023-LM-H-Hoffman St.-RCS	41,317.00	11/15/2023	Seal Coat
2023-LM-L-Sweet Lake Rd.-RCS	48,834.00	11/15/2023	Seal Coat
2023-LM-L-Timberly-RCS	28,106.00	11/15/2023	Seal Coat
2023-PM-57-Shannon Rd.-RCS	232,911.00	11/15/2023	Seal Coat

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023-LM-A,B,H,G-Null Rd.-CS	22,270.00	11/15/2023	Seal Coat
2023-LM-B-Mint Rd.-CS	45,208.00	11/15/2023	Seal Coat
2023-LM-C-Angevine Rd.-CS	33,851.00	11/15/2023	Seal Coat
2023-LM-C-Flach Rd.-CS	45,208.00	11/15/2023	Seal Coat
2023-LM-C-Pleasant/Zinsmaster-CS	22,493.00	11/15/2023	Seal Coat
2023-LM-D-Summit Rd.-CS	43,872.00	11/15/2023	Seal Coat
2023-LM-F-Walterspaugh Rd.-CS	2,227.00	11/15/2023	Seal Coat
2023-LM-G-Haines Rd.-CS	39,418.00	11/15/2023	Seal Coat
2023-LM-G-Hoshel Rd.-CS	28,283.00	11/15/2023	Seal Coat
2023-LM-G-Lovers Ln.-CS	4,899.00	11/15/2023	Seal Coat
2023-LM-G-Schweitzer Rd.-CS	44,763.00	11/15/2023	Seal Coat
2023-LM-H-Ferguson Rd.-CS	14,476.00	11/15/2023	Seal Coat
2023-LM-I-Maple St.-CS	49,440.00	11/15/2023	Seal Coat
2023-LM-I-Steers Rd.-CS	32,514.00	11/15/2023	Seal Coat
2023-LM-J-Banker-CS	34,964.00	11/15/2023	Seal Coat
2023-LM-J-Roys Rd.-CS	17,148.00	11/15/2023	Seal Coat
2023-LM-J-Sevison Rd.-CS	45,208.00	11/15/2023	Seal Coat
2023-LM-K-Rommel Rd.-CS	22,716.00	11/15/2023	Seal Coat
2023-LM-L-Maystead Rd.-CS	22,493.00	11/15/2023	Seal Coat
2023-LM-L-Robinson Rd.-CS	22,716.00	11/15/2023	Seal Coat
2023-LM-L-Still Water Rd-CS	3,563.00	11/15/2023	Seal Coat
2023-LM-P-Marl Lake Rd.-CS	5,790.00	11/15/2023	Seal Coat
2023-LM-R-Burke Rd.-CS	21,602.00	11/15/2023	Seal Coat
2023-LM-R-Mann Rd.-CS	10,244.00	11/15/2023	Seal Coat
2023-LM-R-Silver Creek-CS	36,523.00	11/15/2023	Seal Coat
2023-LM-R-St. Joe River Rd.-CS	12,917.00	11/15/2023	Seal Coat
2023-PM-33-Leland Rd.-CS	11,757.00	11/15/2023	Seal Coat

Year Ended - 2023

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
403	Taxes Revenue	1,979,430.08

Line: 18 Other (Identify)

Account	Description	Amount (\$)
195.000	The Standard Insurance	195.60
228.280	Due to MDOT Invoices	0.00
283	Performance Bonds	200,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
476	Permits	58,835.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.031	HRRR	0.00
510.180	TEDF	734,549.56

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
356.001	State Grants	0.00
511.002	2018 FloodEM	0.00
560.000	FEMA	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
510.050	State Grants	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
510.010	EDD	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645.000	Misc. Revenue	137,739.60
668	Royalty Fees	11,016.99

Line: 126 Other - County

Account	Description	Amount (\$)
607	Other AR Services	305,217.95

Year Ended - 2023

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

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	parts & tires	277,500.60

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	All other charges	126,894.89

Line: 176 Capital Outlay - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Fringe	0.00
514	Distributive Other	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Fringe	228,527.44
514	Distributive Other	211,599.48

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
706.003	BCBS Opt out	0.00
706.004	BCBS Opt out	0.00
722	Safety drawings	400.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
522	Stock Charges	139,269.60
607	Other Receivables	278,772.37

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
522	Stock Charge	7,695.20
607,609	Receivables	15,403.29

Line: 242 Expenditure10

Account	Description	Amount (\$)
510	FED	207,213.61
546	MTF	356,741.08

Line: 243 707 Other

Account	Description	Amount (\$)
739.000	Fire Protection	4,008.52
761	Material Purchase Disc.	0.00

Year Ended - 2023

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

Line: 244 244 Other

Account	Description	Amount (\$)
860	Admin IT Support	12,733.67
941	Equip Rental	29,695.35

Line: 245 245 Other

Account	Description	Amount (\$)
877	Insurance Bond Refund	0.00