

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Washtenaw County
Michigan
Year Ended 2022

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

Daniel D. Ackerman

Chief Financial Officer

Barbara Ryan Fuller Barbara Ryan Fuller
Apr 20 2023 9:02 AM

Chairman

April 19, 2023

Date

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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

1. Cash	\$20,908,697.57
2. Investments	223,977.31
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,354,653.09
b. State Trunkline Maintenance	455,438.44
c. State Transportation Department - Other	12,899.82
d. Due on County Road Agreement	839,065.42
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	239,583.07

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,008,680.04
5. Road Materials	388,152.81
6. Equipment Materials and Parts	313,172.01
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	75,846.48
9. Other	

10. TOTAL ASSETS**\$31,820,166.06**

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$1,615,025.64
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	4,392,934.13
14. Advances	3,684,206.41
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	475,470.66
18. Other	18,996.45

Fund Balances

19. Primary Road Fund	20,612,941.23
20. Local Road Fund	0.00
21. County Road Commission Fund	1,020,591.54
22. Total Fund Balances	21,633,532.77

23. TOTAL LIABILITIES AND FUND BALANCES**\$31,820,166.06**

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$31,858,822.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	136,136.00	
26 a.Less: Accumulated Depreciation	(136,136.00)	0.00
27. Buildings	17,183,822.20	
27 a.Less: Accumulated Depreciation	(6,818,716.77)	10,365,105.43
28. Equipment - Road	28,538,647.75	
28 a.Less: Accumulated Depreciation	(22,039,964.63)	6,498,683.12
29. Equipment - Shop	614,557.52	
29 a.Less: Accumulated Depreciation	(424,374.39)	190,183.13
30. Equipment - Engineers	638,664.97	
30 a.Less: Accumulated Depreciation	(559,175.73)	79,489.24
31. Equipment - Yard and Storage	5,652,947.31	
31 a.Less: Accumulated Depreciation	(3,258,235.59)	2,394,711.72
32. Equipment and Furniture - Office	2,774,672.75	
32 a.Less: Accumulated Depreciation	(1,917,361.32)	857,311.43
33. Infrastructure	546,380,300.00	
33 a.Less: Accumulated Depreciation	(259,143,626.00)	287,236,674.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$339,480,980.07
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	52,244,306.07
	37 d.Infrastructure	287,236,674.00
	38. Total Equities	\$339,480,980.07
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		1,129,655.00
43. Other		150,000.00
	44. Total Liabilities	\$1,279,655.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$4,519,897.56	\$0.00	\$0.00	\$4,519,897.56
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	4,519,897.56	0.00	0.00	4,519,897.56
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	753,841.82	753,841.82
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	4,742,645.43	0.00	0.00	4,742,645.43
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	74,559.14	0.00	0.00	74,559.14
54. High Priority	0.00	0.00	0.00	0.00
55. Other	2,574,380.93	0.00	85,659.30	2,660,040.23
56. Total Federal Sources	7,391,585.50	0.00	85,659.30	7,477,244.80
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,334.58	2,665.42		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,331,490.29	1,234,805.43		5,566,295.72
60. Allocation	21,005,080.24	7,633,349.68		28,638,429.92
61. Total MTF	25,343,905.11	8,870,820.53		34,214,725.64
<u>Other</u>				
62. Local Bridge	13,979.10	0.00		13,979.10
63. Other	0.00	0.00	1,340,766.27	1,340,766.27
64. Total Other	13,979.10	0.00	1,340,766.27	1,354,745.37
<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)	86,560.44	0.00		86,560.44
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	86,560.44	0.00		86,560.44
72. Total State Sources	\$25,444,444.65	\$8,870,820.53	\$1,340,766.27	\$35,656,031.45

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$10,190.77	\$10,190.77
74. Township Contr.	805,965.94	6,326,624.57	0.00	7,132,590.51
75. Other	849,909.67	0.00	421.00	850,330.67
76. Total Contributions	1,655,875.61	6,326,624.57	10,611.77	7,993,111.95
Charges for Service				
77. Trunkline Maintenance	0.00		3,593,465.49	3,593,465.49
78. Trunkline Non-maintenance	0.00		233,197.37	233,197.37
79. Salvage Sales	0.00	0.00	69,940.52	69,940.52
80. Other	0.00	5,113.76	92,943.67	98,057.43
81. Total Charges	0.00	5,113.76	3,989,547.05	3,994,660.81
Interest and Rents				
82. Interest Earned	(101,644.73)	0.00	0.00	(101,644.73)
83. Property Rentals	0.00	0.00	75,452.76	75,452.76
84. Total Interest/Rents	(101,644.73)	0.00	75,452.76	(26,191.97)
Other				
85. Special Assessments	0.00	5,696.04	0.00	5,696.04
86. Land and Bldg. Sales	0.00	0.00	38,751.10	38,751.10
87. Sundry Refunds	0.00	0.00	12,366.24	12,366.24
88. Gain (Loss) Equip. Disp.	0.00	0.00	74,049.29	74,049.29
89. Contributions from Private Sources	150,000.00	0.00	0.00	150,000.00
90. Other	1,018,000.00	1,427,000.00	344.46	2,445,344.46
91. Total Other	1,168,000.00	1,432,696.04	125,511.09	2,726,207.13
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	\$40,078,158.59	\$16,635,254.90	\$6,381,390.06	\$63,094,803.55

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$2,674,662.99	\$195,146.59		\$2,869,809.58
99. Structures	63,727.09	315,890.69		379,617.78
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	3,103,393.42	1,427,000.00		4,530,393.42
103. Total Construction/Cap. Imp.	5,841,783.50	1,938,037.28		7,779,820.78
Preservation - Structural Improvements				
104. Roads	15,296,814.42	6,183,824.77		21,480,639.19
105. Structures	420,134.69	1,089,854.47		1,509,989.16
106. Safety Projects	4,929,623.45	0.00		4,929,623.45
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	26,725.92		26,725.92
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	20,646,572.56	7,300,405.16		27,946,977.72
Maintenance				
111. Roads	3,401,085.16	7,225,354.52		10,626,439.68
112. Structures	0.00	3,155.55		3,155.55
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,378,392.80	1,133,825.98		3,512,218.78
115. Traffic Control	1,262,032.48	562,590.34		1,824,622.82
116. Total Maintenance	7,041,510.44	8,924,926.39		15,966,436.83
117. Total Construction, Preservation And Maintenance	33,529,866.50	18,163,368.83		51,693,235.33
Other				
118. Trunkline Maintenance	0.00		3,593,465.49	3,593,465.49
119. Trunkline Non-maintenance	0.00		1,539,651.66	1,539,651.66
120. Administrative Expense	2,265,064.75	1,227,001.80		3,492,066.55
121. Equipment - Net	671,202.70	945,488.99	419,150.67	2,035,842.36
122. Capital Outlay - Net	0.00	0.00	(2,298,464.51)	(2,298,464.51)
123. Debt Principal Payment	600,000.00	0.00	1,380,577.86	1,980,577.86
124. Interest Expense	16,350.00	0.00	95,185.32	111,535.32
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	632,530.97	632,530.97
127. Total Other	3,552,617.45	2,172,490.79	5,362,097.46	11,087,205.70
128. Total Expenditures	\$37,082,483.95	\$20,335,859.62	\$5,362,097.46	\$62,780,441.03

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$40,078,158.59	\$16,635,254.90	\$6,381,390.06	\$63,094,803.55
130. Total Expenditures	37,082,483.95	20,335,859.62	5,362,097.46	62,780,441.03
131. Excess of Revenues Over (Under) Expenditures	2,995,674.64	(3,700,604.72)	1,019,292.60	314,362.52
132. Optional Transfers				
132 a. Primary to Local (50%)	(3,700,604.72)	3,700,604.72		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	(3,700,604.72)	3,700,604.72		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(704,930.08)	0.00	1,019,292.60	314,362.52
136. Beginning Fund	21,317,871.31	0.00	1,298.94	21,319,170.25
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	21,317,871.31	0.00	1,298.94	21,319,170.25
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$20,612,941.23	\$0.00	\$1,020,591.54	\$21,633,532.77

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,681,792.36	
142. Depreciation	<u>3,011,792.13</u>	
143. Other	<u>724,504.87</u>	
144. Total Direct		<u>5,418,089.36</u>

145. Indirect Equipment Expense		<u>2,507,156.11</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>978,332.54</u>	
148. Total Operating		<u>\$978,332.54</u>

149. TOTAL EQUIPMENT EXPENSE \$8,903,578.01

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	43,678.29	43,998.19		87,676.48
151. Preservation - Structural Improvement	<u>745,221.47</u>	<u>519,530.05</u>		<u>1,264,751.52</u>
152. Maintenance	<u>1,475,343.67</u>	<u>2,625,995.94</u>		<u>4,101,339.61</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>930,688.41</u>	<u>930,688.41</u>
155. Other Reimbursable Charges	0.00	0.00	<u>43,697.01</u>	<u>43,697.01</u>
156. All Other Charges	0.00	0.00	<u>439,582.62</u>	<u>439,582.62</u>
157. Total Equipment Rental Credits	<u>2,264,243.43</u>	<u>3,189,524.18</u>	<u>1,413,968.04</u>	<u>6,867,735.65</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>2,035,842.36</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>‡2,264,243.43</u>	<u>‡3,189,524.18</u>	<u>‡1,413,968.04</u>	<u>‡6,867,735.65</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.97 %	46.44 %	20.59 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,935,446.13</u>	<u>4,135,013.17</u>	<u>1,833,118.71</u>	<u>8,903,578.01</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>671,202.70</u>	<u>945,488.99</u>	<u>419,150.67</u>	<u>2,035,842.36</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$163,632.39	\$203,723.33
164. Primary Preservation - Struct. Imp.	756,418.57	941,745.78
165. Primary Maintenance	1,084,297.97	1,349,957.66
166. Local Construction/Cap. Imp.	38,169.63	47,521.42
167. Local Preservation - Struct. Imp.	288,427.79	359,094.38
168. Local Maintenance	1,267,816.58	1,578,439.46
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	749,126.14	932,666.66
171. Equipment Expense - Indirect	476,760.46	593,569.71
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,302,176.35	1,621,217.58
174. State Trunkline Maintenance	655,008.81	
175. Sundry Account Rec.	139,940.60	
176. Capital Outlay	6,897.01	0.00
177. Other	1,220,256.47	1,519,226.83
178. Total Payroll	\$8,148,928.77	
179. Less Applicable Payroll	(1,031,446.45)	
180. Total Applicable Labor Cost	\$7,117,482.32	Total Distributive \$9,147,162.81

	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	\$987,228.17	\$140,027.69	\$4,349,950.47	\$4,498,164.36	\$119,827.33	\$83,411.25	\$10,178,609.27
182. Less: Benefits Recovered	(100,040.48)	(14,189.67)	(440,800.98)	(455,820.19)	(12,142.67)	(8,452.46)	(1,031,446.45)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	887,187.69	125,838.02	3,909,149.49	4,042,344.17	107,684.66	74,958.79	9,147,162.82
185. Applicable Labor Cost	7,347,082.35	7,347,082.35	7,347,082.35	7,347,082.35	7,347,082.35	7,347,082.35	
186. Factor	0.120754	0.017128	0.532068	0.550197	0.014657	0.010203	1.245007

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$337,254.85	\$67,905.20
188. Primary Preservation - Struct Imp.	4,199,716.89	845,599.75
189. Primary Maintenance	4,718,553.47	950,065.86
190. Local Construction/Cap. Imp.	178,680.09	35,976.67
191. Local Preservation - Struct. Imp.	1,272,817.64	256,277.82
192. Local Maintenance	6,924,283.72	1,394,182.69
193. Other	0.00	0.00
194. TOTAL	\$17,631,306.66	\$3,550,007.99

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	22,117.35	104,334.26	194,716.53	0.00	3,228,839.85	\$3,550,007.99
196. Applicable Operation Cost	17,631,306.66	17,631,306.66	17,631,306.66	17,631,306.66	17,631,306.66	
197. Factor	0.001254	0.005918	0.011044	0.000000	0.183131	\$0.201347

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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.	\$2,806,082.29	\$402,729.21	\$3,035,701.21	\$1,535,308.07	\$5,841,783.50	\$1,938,037.28
199. Preser - Struct. Imp.	4,517,448.71	3,930,777.97	16,129,123.85	3,342,901.27	20,646,572.56	7,273,679.24
200. Special Assessment	0.00	26,725.92	0.00	0.00	0.00	26,725.92
201. Maintenance	6,289,264.02	8,761,985.29	752,246.42	162,941.10	7,041,510.44	8,924,926.39
202. Total	<u>\$13,612,795.02</u>	<u>\$13,122,218.39</u>	<u>\$19,917,071.48</u>	<u>\$5,041,150.44</u>	<u>\$33,529,866.50</u>	<u>\$18,163,368.83</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$629,882.79	\$25,126.02
204. Fringe Benefits	812,549.82	32,412.52
205. Equipment Rental	902,033.57	28,654.84
206. Materials	908,564.19	1,408,951.98
207. Handling Charges	0.00	0.00
208. Overhead	340,733.69	23,946.97
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,593,764.06	\$1,519,092.33
211. Beginning Balance	314,322.09	3,982.58
212. Sub-Total	3,908,086.15	1,523,074.91
213. Less Credits	(3,452,647.71)	(1,510,175.09)
214. Ending Balance	\$455,438.44	\$12,899.82

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$11,179.52
216. Buildings (975)	157,177.28
217. Equipment Road (976, 981)	852,842.81
218. Equipment Shop (977)	13,451.45
219. Equipment Engineers (978)	35,142.40
220. Equipment - Yard and Storage (979)	198,115.73
221. Equipment Office (980)	250,931.01
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,518,840.20</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,518,840.20	1,518,840.20
225. Less: Equipment Retirements 689	0.00	0.00	(60,171.72)	(60,171.72)
226. Sub-total	0.00	0.00	1,458,668.48	1,458,668.48
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,757,132.99)	(3,757,132.99)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(2,298,464.51)</u>	<u>\$(2,298,464.51)</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	54,143,991.32	54,143,991.32
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>74,049.29</u>	<u>74,049.29</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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>\$34,214,725.64</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>3,492,066.55</u>
234. Total Capital Outlay (from Page 13)			<u>1,518,840.20</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>1,980,577.86</u>
236. Interest Expense (from Page 6 Expenditures)			<u>111,535.32</u>
236 a. Total Deductions			<u>7,103,019.93</u>
236 b. Adjusted MTF Returns			<u>27,111,705.71</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$20,646,572.56</u>	<u>\$7,300,405.16</u>	<u>27,946,977.72</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>7,041,510.44</u>	<u>8,924,926.39</u>	<u>15,966,436.83</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,549,802.00)</u>	<u>0.00</u>	<u>(1,549,802.00)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>26,138,281.00</u>	<u>16,225,331.55</u>	<u>42,363,612.55</u>
241. 90% of Adjusted MTF Returns			<u>24,400,535.14</u>

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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

Fiscal Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenditures (\$)	<u>87,620.75</u>	<u>228,428.54</u>	<u>477,738.86</u>	<u>117,053.29</u>	<u>504,615.97</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>509,093.00</u>	<u>328,642.32</u>	<u>574,028.62</u>	<u>546,543.04</u>	<u>375,833.32</u>
242. TOTAL					<u>\$3,749,597.71</u>

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

$$\underline{4,214,725.64} \times .10 = \underline{3,421,472.56}$$

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$476,760.46
712-724	Fringe Benefits - Shop Employees	593,569.71
721	Drug Testing	8,030.12
728	Office Supplies - Shop	615.51
731	Janitor Supplies - Shop	15,667.57
733	Welding Supplies	8,568.30
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	91,708.92
791	Equipment Material/Parts Inventory Adjustment	112,645.51
801	Contractual Services - Shop	10,470.00
805	Health Services	6,934.30
806	Laundry Services	7,698.61
807	Data Processing - Shop	20,145.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	10,348.62
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	100,074.67
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	21,305.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	249,147.50
931	Buildings Repairs and Maintenance	142,625.96
932	Yard and Storage Repairs and Maintenance	73,370.68
933	Shop Equipment Repairs and Maintenance	59,372.05
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	173,113.34
944-947	Underground Storage Tank Expense	23,331.58
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	266,195.32
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	35,457.38
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$2,507,156.11

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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	\$1,169,594.24
709-714	Administrative Leave	132,582.11
724	Fringe Benefits	1,621,217.58
727	Postage	3,228.50
728	Office Supplies	15,517.11
730	Dues and Subscriptions	34,089.56
801	Contractual Services	0.00
803	Legal Services	66,517.34
804	Auditing and Accounting Services	46,000.00
807	Data Processing	285,744.54
810	Education	0.00
850-853	Communications	30,917.16
861	Travel and Mileage	6.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	31,079.98
875	Insurance - Building and Contents	43,251.08
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	75,853.48
882	Insurance - General Liability	0.00
920-923	Utilities	66,915.53
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	3,196.60
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	88,731.78
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	136,061.76
	Other:	4,416.66
	244. TOTAL	\$3,854,921.01
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(362,854.46)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(362,854.46)
	245. Net Administrative Expense	\$3,492,066.55

Year Ended - 2022

Start: 01/01/2022 **End:** 12/31/2022

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 - 2022

Start: 01/01/2022 End: 12/31/2022

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	6.91 mi.	x \$5,841,783.50	55.74 mi.	\$1,938,037.28
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		<u>\$5,841,783.50</u>		<u>\$1,938,037.28</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	233.99 mi.	14,490,454.09	8.55 mi.	1,679,312.47
253. Gravel Surfacing	12.11 mi.	806,360.33	55.23 mi.	4,414,875.78
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	16.00 ea.	3,774,870.12	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	15.00 ea.	1,154,753.33	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	11.00 ea.	116,362.44
260. Subtotals		<u>20,226,437.87</u>		<u>6,210,550.69</u>
BRIDGES				
261. Replacement	4.00 ea.	159,639.01	0.00 ea.	0.00
262. Recondition or Repair	3.00 ea.	27,638.91	2.00 ea.	895,763.45
263. Replace with Culvert	14.00 ea.	232,856.77	20.00 ea.	194,091.02
264. Bridge Subtotals		<u>420,134.69</u>		<u>1,089,854.47</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$20,646,572.56</u>		<u>\$7,300,405.16</u>

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

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

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 (\$)
ANN ARBOR	19.67	13.17	96,916.40	22.56	16.73	335,150.89	4,357	92,978.38
AUGUSTA	57.57	10.99	209,198.24	31.47	10.43	258,287.75	7,083	151,151.22
BRIDGEWATER	40.23	0.00	125,437.14	21.40	0.00	60,669.00	1,615	34,464.10
DEXTER	39.13	6.47	139,489.28	29.60	8.71	225,105.10	6,696	142,892.64
FREEDOM	47.95	0.00	149,508.10	16.39	0.00	46,465.65	1,332	28,424.88
LIMA	45.90	5.45	157,842.10	24.69	3.61	128,514.25	4,024	85,872.16
LODI	55.71	20.00	227,743.78	21.38	10.66	233,410.90	6,417	136,938.78
LYNDON	37.93	0.00	118,265.74	18.04	0.00	51,143.40	2,656	56,679.04
MANCHESTER	47.61	0.00	148,447.98	19.61	0.00	55,594.35	2,589	55,249.26
NORTHFIELD	58.78	19.25	235,289.54	30.45	8.05	216,816.26	8,550	182,457.00
PITTSFIELD	96.55	96.55	561,921.02	42.80	42.80	815,125.99	39,147	835,396.98
SALEM	41.05	7.83	149,150.56	35.19	11.48	285,854.44	7,018	149,764.12
SALINE	29.93	2.19	99,239.12	23.86	2.56	109,140.70	2,277	48,591.18
SCIO	59.26	53.51	329,356.69	48.98	43.95	851,287.81	17,552	374,559.68
SHARON	34.94	0.00	108,942.92	21.18	0.00	60,045.30	1,817	38,774.78
SUPERIOR	61.22	30.28	272,700.53	32.90	21.84	447,297.91	14,832	316,514.88
SYLVAN	41.50	1.64	133,828.28	16.94	1.13	66,342.20	3,311	70,656.74
WEBSTER	43.09	8.24	156,619.10	27.51	9.32	229,068.05	6,575	140,310.50
YORK	55.61	35.41	269,069.80	45.85	15.44	380,267.14	9,108	194,364.72
YPSILANTI	147.04	147.04	855,772.76	60.10	60.10	1,144,604.47	55,670	1,187,997.80
266. Totals	1,060.67	458.02	\$4,544,739.08	590.90	266.81	\$6,000,191.56	202,626	\$4,324,038.84

Local Road Rate Per Mile	3118	Primary Road Rate Per Mile	2835
Local Urban Road Rate Per Mile	2702	Primary Urban Road Rate Per Mile	16210
Population Rate Per Capita	21.34		

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ANN ARBOR	465,813.84	940,533.29	1,406,347.13	115,033.51
AUGUSTA	319,484.02	771,236.94	1,090,720.96	330,775.06
BRIDGEWATER	0.00	57,318.17	57,318.17	63,104.90
DEXTER	0.00	1,782,475.17	1,782,475.17	723,922.48
FREEDOM	0.00	240,489.70	240,489.70	144,033.55
LIMA	31,453.65	558,746.25	590,199.90	211,229.58
LODI	847.61	1,210,906.81	1,211,754.42	629,673.88
LYNDON	0.00	541,936.45	541,936.45	72,296.67
MANCHESTER	0.00	359,292.72	359,292.72	136,611.58
NORTHFIELD	325,000.00	1,905,657.63	2,230,657.63	231,863.50
PITTSFIELD	1,476,766.43	4,435,964.98	5,912,731.41	886,051.56
SALEM	2,509,246.33	453,351.86	2,962,598.19	86,211.32
SALINE	0.00	300,950.12	300,950.12	219,427.12
SCIO	1,657,978.35	4,317,351.06	5,975,329.41	350,224.37
SHARON	0.00	726,034.57	726,034.57	248,572.47
SUPERIOR	171,877.64	1,101,670.11	1,273,547.75	186,049.81
SYLVAN	3,025.20	989,236.60	992,261.80	106,822.56
WEBSTER	0.00	1,474,630.81	1,474,630.81	412,904.74
YORK	1,333.90	2,478,707.74	2,480,041.64	1,008,931.50
YPSILANTI	816,993.81	3,300,486.74	4,117,480.55	968,850.35
267. Totals	\$7,779,820.78	\$27,946,977.72	\$35,726,798.50	\$7,132,590.51

*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 - 2022

Start: 01/01/2022 End: 12/31/2022

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: WCRC Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590015248	170,562.57	12/31/2022	Asphalt
4590024288	106,048.89	12/31/2022	Asphalt
4590025249	300,577.76	12/31/2022	Asphalt
4590035147	1.00	12/31/2022	Asphalt
4590035245	11,385.67	12/31/2022	Asphalt
4590045240	130,550.60	12/31/2022	Asphalt
4590045244	83,487.81	12/31/2022	Asphalt
4590045251	33,070.91	12/31/2022	Asphalt
4590055243	99,059.55	12/31/2022	Asphalt
4590055252	55,409.14	12/31/2022	Asphalt
4590055256	13,272.72	12/31/2022	Asphalt
4590065237	88,730.41	12/30/2022	Asphalt
4590065253	13,202.85	12/31/2022	Asphalt
4590074277	43,046.91	12/31/2022	Asphalt
4590084282	55,570.56	12/31/2022	Asphalt
4590084292	59,490.67	12/31/2022	Asphalt
4590094275	31,375.23	12/31/2022	Asphalt
4590094281	15,204.30	12/31/2022	Asphalt
4590095235	15,282.22	12/31/2022	Asphalt
4590095242	31,670.11	12/31/2022	Asphalt
4590095255	26,759.48	12/31/2022	Asphalt
4590104276	46,129.64	12/31/2022	Asphalt
4590104287	170,916.27	12/30/2022	Asphalt
4590105238	16,089.11	12/31/2022	Asphalt
4590105241	95,697.03	12/31/2022	Asphalt
4590114273	20,718.52	12/31/2022	Asphalt
4590115239	65,739.93	12/31/2022	Asphalt
4590124272	33,687.36	12/31/2022	Asphalt
4590124274	83,805.69	12/31/2022	Asphalt
4590124279	25,660.99	12/31/2022	Asphalt
4590124280	122,332.69	12/31/2022	Asphalt
4590134271	48,121.35	12/31/2022	Asphalt
4590134285	157,844.20	12/31/2022	Asphalt
4590134291	108,100.45	12/31/2022	Asphalt
4590135250	87,692.74	12/31/2022	Asphalt
4590144286	63,716.03	12/31/2022	Asphalt
4590164289	48,696.38	12/31/2022	Asphalt
4590165236	135,184.39	12/31/2022	Asphalt
4590185246	35,217.93	03/23/2022	Asphalt
4590194278	28,303.89	12/31/2022	Asphalt
4590194284	37,777.58	12/31/2022	Asphalt

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

4590195254	105,770.08	12/31/2022	Asphalt
4590204290	29,897.50	12/31/2022	Asphalt
4890081719	14,323.44	12/31/2022	Asphalt

Work Type: WCRC Crackseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4890111692	9,036.40	04/26/2022	Asphalt
4890111694	12,667.55	12/31/2022	Asphalt

Work Type: WCRC Culvert Replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4520063228	3,025.20	12/31/2023	Asphalt
4520193229	1,039.96	12/31/2023	Asphalt
4520203227	0.01	12/31/2023	Asphalt
4600063239	16,052.23	12/31/2022	Asphalt
4600193221	50,422.54	04/13/2022	Asphalt
4820043231	1,821.12	12/31/2023	Asphalt
4820123204	25,067.06	12/31/2022	Asphalt
4900123233	1,779.64	12/31/2023	Asphalt

Work Type: WCRC Culvert Replacement-LARGE

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590203226	22,261.22	12/30/2022	Gravel
4820183232	47,926.73	12/31/2023	Gravel
4900063219	34,030.59	12/31/2022	Gravel
4900163242	17,232.45	12/31/2022	Gravel

Work Type: WCRC Culvert Replacment-Normal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4520203205	37,106.77	12/31/2022	Gravel
4600153244	3,878.52	08/31/2022	Gravel
4600173235	6,163.96	12/31/2022	Gravel
4900103234	3,826.40	12/31/2022	Gravel
4900133225	6,795.47	01/19/2022	Gravel
4900143237	3,409.57	12/31/2022	Gravel

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

4900143241	1,869.25	12/31/2022	Gravel
4900143243	2,549.22	12/31/2022	Gravel
4900143245	2,796.80	12/31/2022	Gravel
4900153238	2,726.34	12/31/2022	Gravel
4900163236	3,202.92	12/31/2022	Gravel
4900171697	32,050.70	12/31/2022	Gravel

Work Type: WCRC Limestone & Ditching/Forestry

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590024263	150,885.51	12/31/2022	Gravel
4590024264	36,651.43	12/31/2022	Gravel
4590024265	156,797.29	12/31/2022	Gravel
4590054262	300,023.66	12/31/2022	Gravel
4590074260	160,674.18	12/31/2022	Gravel

Work Type: WCRC Limestone Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590041699	301,173.22	12/31/2022	Gravel
4890021735	7,509.51	12/31/2022	Gravel
4890021736	62,892.02	12/31/2022	Gravel
4890021737	88,782.83	12/31/2022	Gravel
4890021738	90,029.65	12/31/2022	Gravel
4890031747	268,732.42	12/31/2022	Gravel
4890041698	160,813.01	12/31/2022	Gravel
4890041700	126,017.24	12/31/2022	Gravel
4890041701	266,768.61	12/31/2022	Gravel
4890041702	33,407.87	12/31/2022	Gravel
4890041703	71,612.39	12/31/2022	Gravel
4890051709	56,278.58	12/31/2022	Gravel
4890061689	62,194.12	12/31/2022	Gravel
4890061690	51,048.53	12/31/2022	Gravel
4890071705	39,521.01	12/31/2022	Gravel
4890071707	54,345.62	12/31/2022	Gravel
4890071741	24,746.17	12/31/2022	Gravel
4890081712	52,114.16	12/31/2022	Gravel
4890081713	28,742.51	12/31/2022	Gravel
4890081714	47,822.01	12/31/2022	Gravel
4890081715	75,102.61	12/31/2022	Gravel
4890081716f	86,988.41	12/31/2022	Gravel
4890081717	54,607.83	12/31/2022	Gravel
4890081718	46,799.81	12/31/2022	Gravel
4890091739	12,995.86	12/31/2022	Gravel

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

4890091740	3,165.98	12/31/2022	Gravel
4890121668	58,236.18	12/31/2022	Gravel
4890121681	257,252.47	12/31/2022	Gravel
4890131685	167,166.45	12/31/2022	Gravel
4890141742	103,423.76	12/31/2022	Gravel
4890141743	35,620.99	12/31/2022	Gravel
4890141744	10,467.37	12/24/2022	Gravel
4890151662	71,667.27	12/31/2022	Gravel
4890151688	120,150.45	12/31/2022	Gravel
4890161711	68,906.73	12/31/2022	Gravel
4890181667	50,689.81	12/31/2022	Gravel
4890181669	76,111.56	12/31/2022	Gravel
4890181670	10,949.25	12/31/2022	Gravel
4890191723	73,682.00	12/31/2022	Gravel
4890191724	70,546.87	12/31/2022	Gravel
4890191725	75,278.37	12/31/2022	Gravel
4890191727	52,594.32	12/31/2022	Gravel
4890191728	24,252.58	12/31/2022	Gravel
4890191729	15,747.75	12/31/2022	Gravel
4890191730	27,454.20	12/31/2022	Gravel
4890191731	53,963.75	12/31/2022	Gravel
4890191732	71,139.06	12/31/2022	Gravel
4890191733	90,930.00	12/31/2022	Gravel
4890201661	266,481.73	12/31/2022	Gravel

Work Type: WCRC Mill & Fill w/ Overlay, Widen & Drainage

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590074261	125,378.61	10/31/2022	Asphalt
4590154270	477,431.71	12/31/2022	Asphalt

Work Type: WCRC Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590012145	6,772.40	12/31/2023	Asphalt
4590022143	10,661.66	12/31/2023	Asphalt
4590022146	17,526.50	12/31/2023	Asphalt
4590036409	1.00	12/31/2024	Asphalt
4590065257	734,510.82	10/31/2022	Asphalt
4590072148	63.94	12/31/2024	Asphalt
4590085231	580,989.84	12/31/2022	Asphalt
4590085233	408,307.93	12/31/2022	Asphalt
4590092142	7,999.07	12/31/2023	Asphalt
4590102125	457,819.10	10/31/2022	Asphalt

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

4590102144	6,678.72	12/31/2023	Asphalt
4590112126	1,180,450.74	10/31/2022	Asphalt
4590112127	1,082,685.85	10/31/2022	Asphalt
4590125234	701,667.37	12/31/2022	Asphalt
4590204293	388,792.55	12/31/2022	Asphalt
4890011746	20,212.34	12/31/2022	Asphalt
4890084295	18,388.25	12/31/2022	Asphalt
4890101720	28,215.35	12/31/2022	Asphalt
4890101721	110,152.93	12/31/2022	Asphalt
4890111695	49,781.67	12/31/2022	Asphalt
4890111750	98,775.51	12/31/2022	Asphalt
4890111751	102,161.94	12/31/2022	Asphalt
4890111752	93,330.54	12/31/2022	Asphalt
4890111753	17,523.99	12/31/2022	Asphalt
4890121671	41,943.55	12/31/2022	Asphalt
4890121672	36,149.57	12/31/2022	Asphalt
4890121673	39,620.18	12/31/2022	Asphalt
4890121674	10,013.05	12/31/2022	Asphalt
4890121675	62,295.92	12/31/2022	Asphalt
4890121676	49,034.88	12/31/2022	Asphalt
4890121677	28,777.63	12/31/2022	Asphalt
4890121678	50,462.53	12/31/2022	Asphalt
4890121679	33,121.09	12/31/2022	Asphalt
4890121682	125,381.12	12/31/2022	Asphalt
4890121683	114,542.16	12/31/2022	Asphalt
4890191726	19,251.62	12/31/2022	Asphalt

Work Type: WCRC Pulverize & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590022124	874,132.56	12/31/2022	Asphalt
4590035260	945,008.40	10/31/2022	Asphalt
4590085232	401,682.12	12/31/2022	Asphalt
4590112146	17,526.50	12/31/2023	Asphalt
4590191664	952,130.34	12/31/2022	Asphalt
4590195230	644,296.87	12/31/2022	Asphalt
4890131686	391,616.03	12/31/2022	Asphalt
4890151663	31,682.82	12/31/2022	Asphalt

Work Type: WCRC Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4510012114	2,361,745.41	12/30/2022	Asphalt
4630042141	188,702.91	12/31/2023	Asphalt

Year Ended - 2022

Start: 01/01/2022 **End:** 12/31/2022

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001.000	CASH & CASH EQUIVALENTS	20,576,950.57
003.000	PAYPAL	331,347.00
004.000	CASH: PETTY	400.00
006.000	CASH - DECEMBER ACCRL	0.00

Line: 2 Investments

Account	Description	Amount (\$)
002.000	CASH: SAVINGS & INVESTMENTS	163,222.38
007.000	RSVD CASH - 2021 INST PURCH	18,810.27
013.000	RSVD CASH - 2018 INST PURCH	8,707.14
014.000	RSVD CASH - 2019 INST PURCH	16,686.70
015.000	RSVD CASH - 2020 INST PURCH	16,550.82

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
40.00	ACCOUNTS RCVBL: GENERALEAL	60,614.80
88.00	SERVICE FEES RCVBLE	178,968.27

Line: 9 Other (Identify)

Account	Description	Amount (\$)
78.002	DUE FROM MDOT: Maint Advce/Local Progress	4,358.00
81.00	DUE FROM OTHER GVNMTL UNITS	71,488.48

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257.000	ACCRUED WAGES PAYABLE	548,827.28
264.000	OTHER ACCRUED LIABILITIES	3,844,106.85

Line: 14 Advances

Account	Description	Amount (\$)
249.000	ADVANCES FROM OTHER GOVERNMENT	0.00
283.000	PERFORMANCE DEPOSITS PAYABLE	2,228,581.41
328.000	STATE TRUNKLINE ADVANCES	1,455,625.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.004	PAYABLE-MDOT	(49.92)
231.000	PAYABLE-PAYROLL DEDUCTIONS	19,046.37

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Line: 43 Other - B

Account	Description	Amount (\$)
PA 246	SPECIAL ASSESS BONDS	150,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	UTILITY LIC/PERMIT FEES	93,699.19
452	DRIVEWAYS	482,358.79
453	OTHER CONSTRUCTION IN ROAD ROW	11,216.00
455	TRANSPORTATION	160,927.00
608	SUBDIVISION ADMIN FEES	5,640.84
609.00	ABANDONMENT FEES	0.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
533.000	MEDICARE PART D SUBSIDY	85,659.30

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.007	ENHANCEMENT FUNDS	966,957.10
510.010	DEMONSTRATION FUNDS	0.00
510.013	CONGESTION MITIGATION	1,317,260.94
510.017	HIGH RISK RURAL	290,162.89
536.001	NATIONAL HIGHWAY	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
555.001	CAPITAL ASSETS	35,100.00
558.000	STRMWTR(SAW)	0.00
559.000	REIMB FR STATE US-12	1,305,666.27
564.000	WETLAND REIMBURSEMENTS	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
557.000	REIM FR STATE:GARVEY RR	0.00
560.002	SPCL WINTER ROAD MAINT-LOCAL	0.00
561.002	PA 252 - LOCAL	0.00
562.002	PA 84 - LOCAL	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
554	JOBS TODAY	0.00
557.000	REIM. FROM STATE:GARVEY	0.00
560.001	SPCL WINTER RD MAINT-PRIMARY	0.00
561.001	PA 252 - PRIMARY	0.00
562.001	PA 84 - PRIMARY	0.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

563.001	PA 82 - PRIMARY	0.00
569.001	PA 82 - PRIMARY	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	421.00
583.006	OTHER GOVERNMENT	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	0.00
583.006	OTHER GOVERNMENT	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	849,909.67
583.003	SCHOOL CONTRIBUTIONS	0.00
583.006	OTHER GOVERNMENT	0.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
608	SUBDIVISION ADMIN FEES	0.00
643.000	SALVAGE	0.00
644	MAPS	0.00
645	PLANS & SPECIFICATIONS	0.00
665.000	INTEREST	(6.19)
675	COLLECTIONS FROM PRIVATE	92,949.86

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
632	PRIVATE ROAD SIGNS	4,427.36
633	PRIVATE BRINE APPS	686.40

Line: 85 Special Assessments - Local

Account	Description	Amount (\$)
672.000	SPECIAL ASSESSMENTS	0.00
677.000	SPCL ASSMNTS - INITIAL PYMNT	0.00
678.000	SPCL ASSMNTS - ADMIN FEES	5,696.04

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.000	ROYALTIES	344.46
687.000	REFUNDS/REBATES	0.00
688.000	TRADE-IN ALLOWANCES	0.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,427,000.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,018,000.00

Line: 102 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,427,000.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
454	NON-MOTORIZED	2,085,393.42
XXX	IN-KIND CONTRIBUTIONS	1,018,000.00

Line: 126 Other - County

Account	Description	Amount (\$)
514	PRIVATE ROADS	89,402.44
519	SUBDIV/PERMIT	543,128.53

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
390	FB ADJUST	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
XXX	VENDOR PAYMENTS	724,504.87

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00
XXX	OTHER	439,582.62

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
xxxx	ROUNDING ADJUST	0.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE	1,519,226.83

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
XXX	DISTRIBUTIVE	1,220,256.47

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
XXX	RETRO PAY, MISC PAY, UNEMPLOYMENT	83,411.25

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
XXX	RETRO & MISC, UNEMPLOYMENT	(8,452.46)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
XXX	SAFETY DEVICES & TRAFFIC SAFETY EXPENSE	956,057.31
XXX	DEPREC: ENGRG EQUIPMENT	144,578.90
XXX	GENERAL ENGRG EXP: CERT, PLANNING, SURVEY, SUPPLIES, MTGS, UNION, SCHOOLS/CONF	2,128,203.64

Line: 242 Expenditure10

Account	Description	Amount (\$)
801.000	NON-MOTORIZED	375,833.32

Line: 244 244 Other

Account	Description	Amount (\$)
941	EQUIPMENT	4,416.66

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	0.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	15.00

Year Ended - 2022

Start: 01/01/2022 End: 12/31/2022

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	1,154,753.33

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	CULVERTS/DRAINAGE	11.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489	CULVERTS/DRAINAGE	116,362.44