

2023
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Washtenaw 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

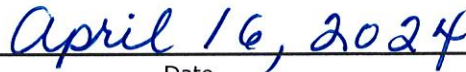
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2023

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

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

1. Cash	\$31,503,126.66
2. Investments	188,188.53
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,908,801.00
b. State Trunkline Maintenance	169,356.85
c. State Transportation Department - Other	32,899.00
d. Due on County Road Agreement	2,318,308.76
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	254,372.86

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	2,511,583.50
5. Road Materials	477,298.99
6. Equipment Materials and Parts	370,626.92
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	476,652.39
9. Other	

10. TOTAL ASSETS**\$45,211,215.46**

Year Ended - 2023

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$7,740,852.08
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	3,752,735.37
14. Advances	3,224,573.78
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	461,512.71
18. Other	15,155.29

Fund Balances

19. Primary Road Fund	27,543,590.99
20. Local Road Fund	0.00
21. County Road Commission Fund	2,472,795.24
22. Total Fund Balances	30,016,386.23

23. TOTAL LIABILITIES AND FUND BALANCES**\$45,211,215.46**

Year Ended - 2023

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$32,295,349.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	136,386.00	
26 a.Less: Accumulated Depreciation	(136,386.00)	0.00
27. Buildings	17,585,978.07	
27 a.Less: Accumulated Depreciation	(7,180,576.74)	10,405,401.33
28. Equipment - Road	29,109,020.00	
28 a.Less: Accumulated Depreciation	(23,204,061.00)	5,904,959.00
29. Equipment - Shop	619,034.56	
29 a.Less: Accumulated Depreciation	(460,950.24)	158,084.32
30. Equipment - Engineers	638,664.97	
30 a.Less: Accumulated Depreciation	(574,973.56)	63,691.41
31. Equipment - Yard and Storage	9,701,992.18	
31 a.Less: Accumulated Depreciation	(3,459,087.69)	6,242,904.49
32. Equipment and Furniture - Office	2,898,244.89	
32 a.Less: Accumulated Depreciation	(2,077,962.81)	820,282.08
33. Infrastructure	563,252,536.00	
33 a.Less: Accumulated Depreciation	(270,270,501.00)	292,982,035.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	<u>\$348,872,706.63</u>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	55,890,671.63
	37 d.Infrastructure	292,982,035.00
	38. Total Equities	<u>\$348,872,706.63</u>
 <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		5,706,900.00
43. Other		81,000.00
	44. Total Liabilities	<u>\$5,787,900.00</u>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</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)
Taxes				
46. County Wide Millage	\$4,486,767.51	\$0.00	\$0.00	\$4,486,767.51
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	4,486,767.51	0.00	0.00	4,486,767.51
Licenses and Permits				
49. Specify	0.00	0.00	730,574.59	730,574.59
Federal Sources				
50. Surface Tran. Program (STP)	1,848,606.05	0.00	0.00	1,848,606.05
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	5,226,429.63	0.00	123,455.37	5,349,885.00
56. Total Federal Sources	7,075,035.68	0.00	123,455.37	7,198,491.05
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,372.37	2,627.63		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,559,436.88	1,302,122.49		5,861,559.37
60. Allocation	22,585,870.04	8,049,955.31		30,635,825.35
61. Total MTF	27,152,679.29	9,354,705.43		36,507,384.72
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	985,594.50	0.00	6,892,719.60	7,878,314.10
64. Total Other	985,594.50	0.00	6,892,719.60	7,878,314.10
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	95,805.78	0.00		95,805.78
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	247,679.90	0.00		247,679.90
70. Other	0.00	0.00		0.00
71. Total EDF	343,485.68	0.00		343,485.68
72. Total State Sources	\$28,481,759.47	\$9,354,705.43	\$6,892,719.60	\$44,729,184.50

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	\$3,044.58	\$3,044.58
74. Township Contr.	1,866,857.82	7,775,078.16	160.43	9,642,096.41
75. Other	1,993,903.97	0.00	685.25	1,994,589.22
76. Total Contributions	3,860,761.79	7,775,078.16	3,890.26	11,639,730.21
Charges for Service				
77. Trunkline Maintenance	0.00		3,211,605.65	3,211,605.65
78. Trunkline Non-maintenance	0.00		182,088.86	182,088.86
79. Salvage Sales	0.00	0.00	331,634.43	331,634.43
80. Other	0.00	8,936.58	135,488.19	144,424.77
81. Total Charges	0.00	8,936.58	3,860,817.13	3,869,753.71
Interest and Rents				
82. Interest Earned	1,285,439.06	0.00	63,644.88	1,349,083.94
83. Property Rentals	0.00	0.00	71,536.95	71,536.95
84. Total Interest/Rents	1,285,439.06	0.00	135,181.83	1,420,620.89
Other				
85. Special Assessments	0.00	3,523.84	0.00	3,523.84
86. Land and Bldg. Sales	0.00	0.00	62,618.86	62,618.86
87. Sundry Refunds	0.00	0.00	2,325.56	2,325.56
88. Gain (Loss) Equip. Disp.	0.00	0.00	112,790.34	112,790.34
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	578,000.00	252,000.00	2,760.15	832,760.15
91. Total Other	578,000.00	255,523.84	180,494.91	1,014,018.75
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	3,100,000.00	3,100,000.00
96. Total Other Fin. Sources	0.00	0.00	3,100,000.00	3,100,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$45,767,763.51	\$17,394,244.01	\$15,027,133.69	\$78,189,141.21

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	\$182,074.23	\$298,307.61		\$480,381.84
99. Structures	406,774.93	84,538.64		491,313.57
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	6,187,768.81	252,000.00		6,439,768.81
103. Total Construction/Cap. Imp.	<u>6,776,617.97</u>	<u>634,846.25</u>		<u>7,411,464.22</u>
Preservation - Structural Improvements				
104. Roads	10,706,226.90	9,171,867.39		19,878,094.29
105. Structures	1,440,858.10	137,764.98		1,578,623.08
106. Safety Projects	5,137,742.59	40,166.77		5,177,909.36
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	239,694.26		239,694.26
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	<u>17,284,827.59</u>	<u>9,589,493.40</u>		<u>26,874,320.99</u>
Maintenance				
111. Roads	3,770,066.54	8,459,055.76		12,229,122.30
112. Structures	0.00	6,564.74		6,564.74
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,933,491.11	730,959.80		2,664,450.91
115. Traffic Control	1,490,013.42	449,598.45		1,939,611.87
116. Total Maintenance	<u>7,193,571.07</u>	<u>9,646,178.75</u>		<u>16,839,749.82</u>
117. Total Construction, Preservation And Maintenance	<u>31,255,016.63</u>	<u>19,870,518.40</u>		<u>51,125,535.03</u>
Other				
118. Trunkline Maintenance	0.00		3,211,593.18	3,211,593.18
119. Trunkline Non-maintenance	0.00		511,573.99	511,573.99
120. Administrative Expense	2,309,836.32	1,468,488.90		3,778,325.22
121. Equipment - Net	489,168.59	829,556.63		1,651,118.00
122. Capital Outlay - Net	0.00	0.00	332,392.78	3,262,295.17
123. Debt Principal Payment	0.00	0.00	1,129,620.13	1,129,620.13
124. Interest Expense	0.00	8,772.29	64,913.23	73,685.52
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	5,062,541.51	5,062,541.51
127. Total Other	<u>2,799,004.91</u>	<u>2,306,817.82</u>	<u>13,574,929.99</u>	<u>18,680,752.72</u>
128. Total Expenditures	<u>\$34,054,021.54</u>	<u>\$22,177,336.22</u>	<u>\$13,574,929.99</u>	<u>\$69,806,287.75</u>

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	\$45,767,763.51	\$17,394,244.01	\$15,027,133.69	\$78,189,141.21
130. Total Expenditures	34,054,021.54	22,177,336.22	13,574,929.99	69,806,287.75
131. Excess of Revenues Over (Under) Expenditures	11,713,741.97	(4,783,092.21)	1,452,203.70	8,382,853.46
132. Optional Transfers				
132 a. Primary to Local (50%)	(4,783,092.21)	4,783,092.21		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	(4,783,092.21)	4,783,092.21		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,930,649.76	0.00	1,452,203.70	8,382,853.46
136. Beginning Fund	20,612,941.23	0.00	1,020,591.54	21,633,532.77
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	20,612,941.23	0.00	1,020,591.54	21,633,532.77
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$27,543,590.99	\$0.00	\$2,472,795.24	\$30,016,386.23

Year Ended - 2023

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,670,429.12	
142. Depreciation	<u>2,470,946.43</u>	
143. Other	<u>698,727.27</u>	
144. Total Direct		<u>4,840,102.82</u>

145. Indirect Equipment Expense		<u>2,615,959.43</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>780,439.28</u>	
148. Total Operating		<u>\$780,439.28</u>

149. TOTAL EQUIPMENT EXPENSE \$8,236,501.53

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	45,735.27	8,500.12		54,235.39
151. Preservation - Structural Improvement	422,888.30	582,948.11		1,005,836.41
152. Maintenance	1,482,395.54	2,717,187.82		4,199,583.36
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		802,657.94	802,657.94
155. Other Reimbursable Charges	0.00	0.00	42,547.94	42,547.94
156. All Other Charges	0.00	0.00	480,522.49	480,522.49
157. Total Equipment Rental Credits	<u>1,951,019.11</u>	<u>3,308,636.05</u>	<u>1,325,728.37</u>	<u>6,585,383.53</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,651,118.00</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,951,019.11</u>	<u>\$3,308,636.05</u>	<u>\$1,325,728.37</u>	<u>\$6,585,383.53</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.63 %	50.24 %	20.13 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,440,187.70</u>	<u>4,138,192.68</u>	<u>1,658,121.15</u>	<u>8,236,501.53</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>489,168.59</u>	<u>829,556.63</u>	<u>332,392.78</u>	<u>1,651,118.00</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.	\$94,873.36	\$115,189.07
164. Primary Preservation - Struct. Imp.	624,315.23	758,003.02
165. Primary Maintenance	1,122,492.48	1,362,857.50
166. Local Construction/Cap. Imp.	26,752.06	32,480.61
167. Local Preservation - Struct. Imp.	335,414.12	407,238.05
168. Local Maintenance	1,388,806.56	1,686,198.77
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	754,438.69	915,990.48
171. Equipment Expense - Indirect	521,538.85	633,218.61
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,399,254.38	1,698,883.83
174. State Trunkline Maintenance	634,379.32	
175. Sundry Account Rec.	142,005.47	
176. Capital Outlay	14,688.50	0.00
177. Other	1,399,998.39	1,699,787.16
178. Total Payroll	\$8,458,957.41	
179. Less Applicable Payroll	(791,073.29)	
180. Total Applicable Labor Cost	\$7,667,884.12	Total Distributive \$9,309,847.10

	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	\$1,036,953.36	\$102,430.66	\$4,568,658.19	\$4,389,241.67	\$127,215.09	\$86,878.01	\$10,311,376.98
182. Less: Benefits Recovered	(100,717.85)	(9,948.95)	(443,747.49)	(426,321.01)	(12,356.23)	(8,438.34)	(1,001,529.87)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	936,235.51	92,481.71	4,124,910.70	3,962,920.66	114,858.86	78,439.67	9,309,847.11
185. Applicable Labor Cost	7,667,884.12	7,667,884.12	7,667,884.12	7,667,884.12	7,667,884.12	7,667,884.12	
186. Factor	0.122098	0.012061	0.537946	0.516821	0.014979	0.010230	1.214135

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.	\$277,413.77	\$68,823.30
188. Primary Preservation - Struct Imp.	2,451,627.41	608,223.05
189. Primary Maintenance	5,215,424.65	1,293,892.17
190. Local Construction/Cap. Imp.	60,360.47	14,974.80
191. Local Preservation - Struct. Imp.	1,448,441.15	359,343.06
192. Local Maintenance	7,710,509.55	1,912,896.56
193. Other	0.00	0.00
194. TOTAL	\$17,163,777.00	\$4,258,152.94

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	12,292.10	249,012.17	225,759.73	0.00	3,771,088.94	\$4,258,152.94
196. Applicable Operation Cost	17,163,777.00	17,163,777.00	17,163,777.00	17,163,777.00	17,163,777.00	
197. Factor	0.000716	0.014508	0.013153	0.000000	0.219712	\$0.248089

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.	\$708,500.93	\$119,559.93	\$6,068,117.04	\$515,286.32	\$6,776,617.97	\$634,846.25
199. Preser - Struct. Imp.	3,254,057.60	1,782,502.19	14,030,769.99	7,567,296.95	17,284,827.59	9,349,799.14
200. Special Assessment	0.00	66,921.06	0.00	172,773.20	0.00	239,694.26
201. Maintenance	6,462,696.23	9,338,402.31	730,874.84	307,776.44	7,193,571.07	9,646,178.75
202. Total	<u>\$10,425,254.76</u>	<u>\$11,307,385.49</u>	<u>\$20,829,761.87</u>	<u>\$8,563,132.91</u>	<u>\$31,255,016.63</u>	<u>\$19,870,518.40</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	\$599,512.15	\$34,867.17
204. Fringe Benefits	761,380.00	44,281.56
205. Equipment Rental	779,534.95	23,122.99
206. Materials	798,375.77	358,585.36
207. Handling Charges	0.00	0.00
208. Overhead	272,790.31	16,572.67
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,211,593.18	\$477,429.75
211. Beginning Balance	455,438.44	12,899.82
212. Sub-Total	3,667,031.62	490,329.57
213. Less Credits	(3,497,674.77)	(457,430.57)
214. Ending Balance	\$169,356.85	\$32,899.00

Year Ended - 2023

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$1,705.06
216. Buildings (975)	402,155.87
217. Equipment Road (976, 981)	1,886,064.86
218. Equipment Shop (977)	4,477.04
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	4,049,044.87
221. Equipment Office (980)	123,571.14
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$6,467,018.84</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	6,467,018.84	6,467,018.84
225. Less: Equipment Retirements 689	0.00	0.00	(8,840.66)	(8,840.66)
226. Sub-total	0.00	0.00	6,458,178.18	6,458,178.18
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,195,883.01)	(3,195,883.01)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,262,295.17</u>	<u>\$3,262,295.17</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	52,244,306.07	52,244,306.07
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>112,790.34</u>	<u>112,790.34</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>\$36,507,384.72</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>3,778,325.22</u>
234. Total Capital Outlay (from Page 13)			<u>6,467,018.84</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>1,129,620.13</u>
236. Interest Expense (from Page 6 Expenditures)			<u>73,685.52</u>
236 a. Total Deductions			<u>11,448,649.71</u>
236 b. Adjusted MTF Returns			<u>25,058,735.01</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$17,284,827.59</u>	<u>\$9,589,493.40</u>	<u>26,874,320.99</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>7,193,571.07</u>	<u>9,646,178.75</u>	<u>16,839,749.82</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(298,417.71)</u>	<u>0.00</u>	<u>(298,417.71)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>24,179,980.95</u>	<u>19,235,672.15</u>	<u>43,415,653.10</u>
241. 90% of Adjusted MTF Returns			<u>22,552,861.51</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>228,428.54</u>	<u>477,738.86</u>	<u>117,053.29</u>	<u>504,615.97</u>	<u>509,093.00</u>
Fiscal Year	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenditures (\$)	<u>328,642.32</u>	<u>574,028.62</u>	<u>546,543.04</u>	<u>375,833.32</u>	<u>374,845.61</u>
242. TOTAL					<u>\$4,036,822.57</u>

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

$$\underline{6,507,384.72} \times .10 = \underline{3,650,738.47}$$

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	\$521,538.85
712-724	Fringe Benefits - Shop Employees	633,218.61
721	Drug Testing	6,809.82
728	Office Supplies - Shop	545.23
731	Janitor Supplies - Shop	14,705.73
733	Welding Supplies	9,258.58
734	Safety Supplies - Shop	691.55
736	Tire Shop Supplies	0.00
737	Shop Supplies	78,034.37
791	Equipment Material/Parts Inventory Adjustment	131,808.02
801	Contractual Services - Shop	15,860.00
805	Health Services	5,754.65
806	Laundry Services	8,553.20
807	Data Processing - Shop	20,079.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	12,794.81
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	123,106.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	37,770.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	229,609.60
931	Buildings Repairs and Maintenance	106,939.58
932	Yard and Storage Repairs and Maintenance	70,319.69
933	Shop Equipment Repairs and Maintenance	66,618.03
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	197,897.00
944-947	Underground Storage Tank Expense	16,076.28
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	271,394.98
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	36,575.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$2,615,959.43

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	\$1,241,721.39
709-714	Administrative Leave	157,532.99
724	Fringe Benefits	1,698,883.83
727	Postage	4,068.23
728	Office Supplies	18,305.78
730	Dues and Subscriptions	30,855.63
801	Contractual Services	17,455.00
803	Legal Services	38,167.81
804	Auditing and Accounting Services	51,800.00
807	Data Processing	306,458.35
810	Education	0.00
850-853	Communications	24,707.19
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	14,400.71
875	Insurance - Building and Contents	50,232.49
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	77,039.25
882	Insurance - General Liability	0.00
920-923	Utilities	73,067.98
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	5,616.33
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	90,464.99
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	160,601.49
	Other:	5,943.78
	244. TOTAL	\$4,067,323.22
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(288,998.00)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(288,998.00)
	245. Net Administrative Expense	\$3,778,325.22

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	6.91 mi.	x \$6,776,617.97	55.74 mi.	\$634,846.25
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>\$6,776,617.97</u>		<u>\$634,846.25</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.	10,181,281.44	8.55 mi.	3,494,299.48
253. Gravel Surfacing	12.11 mi.	524,945.46	55.23 mi.	5,352,575.75
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	13.00 ea.	2,403,899.78	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	21.00 ea.	2,733,842.81	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	14.00 ea.	604,853.19
260. Subtotals		<u>15,843,969.49</u>		<u>9,451,728.42</u>
BRIDGES				
261. Replacement	5.00 ea.	175,769.69	1.00 ea.	105,882.73
262. Recondition or Repair	3.00 ea.	823,697.33	2.00 ea.	7,952.14
263. Replace with Culvert	3.00 ea.	441,391.08	9.00 ea.	23,930.11
264. Bridge Subtotals		<u>1,440,858.10</u>		<u>137,764.98</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$17,284,827.59</u>		<u>\$9,589,493.40</u>

*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 (\$)
ANN ARBOR	19.67	13.17	102,097.60	22.56	16.73	352,761.22	4,357	98,032.50
AUGUSTA	57.57	10.99	220,477.16	31.47	10.43	271,894.79	7,083	159,367.50
BRIDGEWATER	40.23	0.00	132,236.01	21.40	0.00	63,900.40	1,615	36,337.50
DEXTER	39.13	6.47	147,014.52	29.60	8.71	236,969.49	6,696	150,660.00
FREEDOM	47.95	0.00	157,611.65	16.39	0.00	48,940.54	1,332	29,970.00
LIMA	45.90	5.45	166,367.65	24.69	3.61	135,307.33	4,024	90,540.00
LODI	55.71	20.00	239,978.77	21.38	10.66	245,689.61	6,417	144,382.50
LYNDON	37.93	0.00	124,675.91	18.04	0.00	53,867.44	2,656	59,760.00
MANCHESTER	47.61	0.00	156,494.07	19.61	0.00	58,555.46	2,589	58,252.50
NORTHFIELD	58.78	19.25	247,937.61	30.45	8.05	228,248.66	8,550	192,375.00
PITTSFIELD	96.55	96.55	591,851.52	42.80	42.80	857,925.98	39,147	880,807.50
SALEM	41.05	7.83	157,192.04	35.19	11.48	300,914.65	7,018	157,905.00
SALINE	29.93	2.19	104,606.08	23.86	2.56	114,917.00	2,277	51,232.50
SCIO	59.26	53.51	346,916.54	48.98	43.95	895,997.34	17,552	394,920.00
SHARON	34.94	0.00	114,847.78	21.18	0.00	63,243.48	1,817	40,882.50
SUPERIOR	61.22	30.28	287,316.19	32.90	21.84	470,807.97	14,832	333,720.00
SYLVAN	41.50	1.64	141,073.02	16.94	1.13	69,859.51	3,311	74,497.50
WEBSTER	43.09	8.24	165,063.15	27.51	9.32	241,134.74	6,575	147,937.50
YORK	55.61	35.41	283,460.70	45.85	15.44	400,299.05	9,108	204,930.00
YPSILANTI	147.09	147.09	901,661.68	60.10	60.10	1,204,704.47	55,670	1,252,575.00
266. Totals	1,060.72	458.07	\$4,788,879.65	590.90	266.81	\$6,315,939.13	202,626	\$4,559,085.00

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* (\$)
ANN ARBOR	120,213.55	1,062,076.71	1,182,290.26	418,599.13
AUGUSTA	38,879.24	715,856.79	754,736.03	342,893.70
BRIDGEWATER	8,382.84	184,124.60	192,507.44	97,709.02
DEXTER	1,672.69	1,483,365.56	1,485,038.25	723,925.76
FREEDOM	0.00	637,351.40	637,351.40	158,564.05
LIMA	26,462.60	404,866.28	431,328.88	267,561.23
LODI	9,522.53	1,063,666.34	1,073,188.87	964,296.44
LYNDON	0.00	223,141.69	223,141.69	118,210.41
MANCHESTER	0.00	420,096.03	420,096.03	353,355.94
NORTHFIELD	344.51	1,719,867.43	1,720,211.94	245,447.29
PITTSFIELD	3,183,134.09	4,857,295.19	8,040,429.28	2,302,343.62
SALEM	115,850.94	391,859.92	507,710.86	270,001.09
SALINE	8,448.25	352,997.19	361,445.44	199,346.54
SCIO	3,212,169.12	1,430,626.17	4,642,795.29	469,462.05
SHARON	0.00	304,241.12	304,241.12	48,257.77
SUPERIOR	184,426.50	1,135,655.29	1,320,081.79	167,543.45
SYLVAN	244,835.72	172,350.09	417,185.81	90,821.78
WEBSTER	44,786.13	1,296,890.09	1,341,676.22	74,692.89
YORK	17,865.56	996,168.70	1,014,034.26	564,022.03
YPSILANTI	194,469.95	8,021,824.40	8,216,294.35	1,765,042.22
267. Totals	\$7,411,464.22	\$26,874,320.99	\$34,285,785.21	\$9,642,096.41

*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: WCRC Chipseal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4590034345	220,021.68	12/30/2023	Asphalt
4590034347	21,514.78	12/30/2023	Asphalt
4590035281	189,292.96	12/30/2023	Asphalt
4590044344	117,525.39	12/30/2023	Asphalt
4590045280	179,471.38	12/30/2023	Asphalt
4590075271	36,705.58	12/30/2023	Asphalt
4590084346	25,264.44	12/30/2023	Asphalt
4590095274	19,690.63	12/30/2023	Asphalt
4590105270	63,622.14	12/30/2023	Asphalt
4590105272	72,887.91	12/30/2023	Asphalt
4590105273	26,549.34	12/30/2023	Asphalt
4590105275	23,874.45	12/30/2023	Asphalt
4590105276	40,792.28	12/30/2023	Asphalt
4590105277	67,735.92	12/30/2023	Asphalt
4590105283	26,475.47	12/30/2023	Asphalt
4590115278	77,006.05	12/30/2023	Asphalt
4590115282	16,365.93	12/30/2023	Asphalt
4590125279	53,024.84	12/30/2023	Asphalt
4590145269	115,631.06	12/30/2023	Asphalt
4890081802	4,415.36	12/30/2023	Asphalt
4890081803	21,571.57	12/30/2023	Asphalt
4890081808	9,688.95	12/30/2023	Asphalt
4890081813	5,635.48	12/30/2023	Asphalt
4890081817	5,800.22	12/30/2023	Asphalt
4890081819	18,314.65	12/30/2023	Asphalt
4890084340	5,219.10	12/30/2023	Asphalt
4890134326	23,419.06	12/30/2023	Asphalt

Work Type: WCRC Crackseal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4890081801	3,279.44	12/30/2023	Asphalt
4890081807	12,210.34	06/12/2023	Asphalt
4890081810	2,057.55	12/30/2023	Asphalt
4890081811	3,750.18	12/30/2023	Asphalt
4890081812	11,298.21	12/30/2023	Asphalt
4890081814	12,187.82	12/30/2023	Asphalt
4890081816	13,325.61	12/30/2023	Asphalt

Year Ended - 2023

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

4890084341	2,621.51	05/08/2023	Asphalt
4890084342	975.07	12/30/2023	Asphalt
4890084343	1,545.68	12/30/2023	Asphalt
4890191838	8,012.93	12/30/2023	Asphalt
4890191839	6,117.94	12/30/2023	Asphalt

Work Type: WCRC Culvert Replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4520063228	244,835.72	12/31/2023	Asphalt
4520203227	12,696.34	12/31/2023	Asphalt
4520103252	138,779.60	11/30/2023	Asphalt

Work Type: WCRC Culvert Replacement-LARGE

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4820183232	0.01	12/31/2023	Gravel

Work Type: WCRC Limestone Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590034349	124,978.66	12/30/2023	Gravel
4590154348	105,209.17	12/30/2023	Gravel
4590184312	28,078.02	12/30/2023	Gravel
4590184313	85,364.55	12/24/2023	Gravel
4890011799	141,733.39	12/30/2023	Gravel
4890024336	123,854.72	12/30/2023	Gravel
4890024337	119,374.82	12/30/2023	Gravel
4890024338	62,279.98	12/30/2023	Gravel
4890024339	81,292.05	12/30/2023	Gravel
4890031794	132,452.77	12/30/2023	Gravel
4890044321	59,267.00	12/30/2023	Gravel
4890044323	68,200.37	12/30/2023	Gravel
4890044324	215,858.19	12/30/2023	Gravel
4890044325	268,357.78	12/30/2023	Gravel
4890061783	69,228.48	12/30/2023	Gravel
4890061784	39,481.60	12/30/2023	Gravel
4890071787	121,687.24	12/30/2023	Gravel
4890071789	89,773.11	12/30/2023	Gravel
4890071790	93,129.13	12/30/2023	Gravel
4890081804	77,834.23	12/30/2023	Gravel

Year Ended - 2023

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

4890081805	89,299.65	12/30/2023	Gravel
4890081806	38,307.49	12/30/2023	Gravel
4890081809	75,529.14	12/30/2023	Gravel
4890081815	46,861.56	12/30/2023	Gravel
4890081818	26,565.81	12/30/2023	Gravel
4890091844	24,320.85	12/30/2023	Gravel
4890094319	174,927.21	12/30/2023	Gravel
4890124316	0.01	12/30/2023	Gravel
4890131780	6,213.98	12/30/2023	Gravel
4890134327	8,927.49	12/30/2023	Gravel
4890134328	15,848.25	12/30/2023	Gravel
4890134329	219,160.80	12/30/2023	Gravel
4890134332	291,298.98	12/30/2023	Gravel
4890141795	112,828.71	12/30/2023	Gravel
4890141796	77,048.48	12/29/2023	Gravel
4890151781	86,010.42	12/30/2023	Gravel
4890161798	88,672.16	12/30/2023	Gravel
4890161829	92,745.25	12/30/2023	Gravel
4890161830	91,554.79	12/30/2023	Gravel
4890161831	66,482.86	12/30/2023	Gravel
4890161832	67,983.54	12/30/2023	Gravel
4890171785	71,160.54	12/30/2023	Gravel
4890171786	95,234.05	12/30/2023	Gravel
4890181764	32,079.76	12/30/2023	Gravel
4890181765	113,871.74	12/30/2023	Gravel
4890181766	74,151.48	12/30/2023	Gravel
4890181841	7,853.08	12/30/2023	Gravel
4890191769	72,941.10	12/30/2023	Gravel
4890191770	48,942.09	12/30/2023	Gravel
4890191771	17,440.95	12/29/2023	Gravel
4890191772	42,949.32	12/30/2023	Gravel
4890191773	118,444.88	12/30/2023	Gravel
4890191774	36,106.81	12/30/2023	Gravel
4890201775	37,714.01	12/30/2023	Gravel
4890201778	91,037.85	12/30/2023	Gravel
4890201779	129,369.40	12/30/2023	Gravel

Work Type: WCRC Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590122128	1,328,268.75	12/31/2023	Asphalt
4590012145	136,158.77	12/31/2023	Asphalt
4590022143	257,416.55	12/31/2023	Asphalt
4590022146	940,975.61	12/31/2023	Asphalt
4590092142	501,160.87	12/31/2023	Asphalt
4590102144	257,214.27	12/31/2023	Asphalt

Year Ended - 2023

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

4590105266	243,844.83	12/31/2023	Asphalt
4890101792	169,609.40	12/30/2023	Asphalt
4890111833	511,709.19	12/30/2023	Asphalt
4890111834	367,322.03	12/30/2023	Asphalt
4890111835	496,216.54	12/30/2023	Asphalt
4890111836	3,184.80	12/30/2023	Asphalt
4890124314	397,601.97	05/08/2023	Asphalt
4890124315	101,707.01	12/30/2023	Asphalt
4890124318	399,918.54	12/30/2023	Asphalt
4890134331	40,823.21	12/30/2023	Asphalt

Work Type: WCRC Mill & Overlay Two Course

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4890101791	29,988.71	12/30/2023	Asphalt

Work Type: WCRC Pulverize & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590112146	940,975.61	12/31/2023	Asphalt
4590114352	440,595.65	09/28/2023	Asphalt
4590191840	630,925.80	12/30/2023	Asphalt
4890134330	310,609.76	12/30/2023	Asphalt
4940091759	239,694.26	12/31/2023	Asphalt

Work Type: WCRC Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4630114258	1,480,874.33	12/31/2023	Asphalt

Year Ended - 2023

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

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001.000	CASH & CASH EQUIVALENTS	30,815,498.66
003.000	PAYPAL	687,228.00
004.000	CASH: PETTY	400.00
006.000	CASH - DECEMBER ACCRL	0.00

Line: 2 Investments

Account	Description	Amount (\$)
002.000	CASH: SAVINGS & INVESTMENTS	153,645.38
007.000	RSVD CASH - 2021 INST PURCH	18,370.17
013.000	RSVD CASH - 2018 INST PURCH	0.00
014.000	RSVD CASH - 2019 INST PURCH	0.00
015.000	RSVD CASH - 2020 INST PURCH	16,172.98

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
40.00	ACCOUNTS RCVBL: GENERALEAL	80,578.14
88.00	SERVICE FEES RCVBLE	173,794.72

Line: 9 Other (Identify)

Account	Description	Amount (\$)
78.002	DUE FROM MDOT: Maint Advce/Local Progress	476,652.39
81.00	DUE FROM OTHER GVNMTL UNITS	0.00

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257.000	ACCRUED WAGES PAYABLE	490,495.37
264.000	OTHER ACCRUED LIABILITIES	3,262,240.00

Line: 14 Advances

Account	Description	Amount (\$)
249.000	ADVANCES FROM OTHER GOVERNMENT	0.00
283.000	PERFORMANCE DEPOSITS PAYABLE	2,060,256.78
328.000	STATE TRUNKLINE ADVANCES	1,164,317.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.004	PAYABLE-MDOT	(49.92)
231.000	PAYABLE-PAYROLL DEDUCTIONS	15,205.21

Year Ended - 2023

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

Line: 43 Other - B

Account	Description	Amount (\$)
PA 246	SPECIAL ASSESS BONDS	81,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	UTILITY LIC/PERMIT FEES	126,385.35
452	DRIVEWAYS	418,959.24
453	OTHER CONSTRUCTION IN ROAD ROW	6,978.00
455	TRANSPORTATION	177,652.00
608	SUBDIVISION ADMIN FEES	0.00
609.00	ABANDONMENT FEES	600.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
530.000	FEMA EMERGENCY RELIEF	22,341.93
533.000	MEDICARE PART D SUBSIDY	101,113.44

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.007	ENHANCEMENT FUNDS	2,718,307.44
510.010	DEMONSTRATION FUNDS	0.00
510.013	CONGESTION MITIGATION	1,232,575.92
510.017	HIGH RISK RURAL	1,275,546.27
536.001	NATIONAL HIGHWAY	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
555.001	CAPITAL ASSETS	2,088,501.35
558.000	STRMWTR(SAW)	0.00
559.000	REIMB FR STATE US-12	325,328.25
564.000	WETLAND REIMBURSEMENTS	0.00
569.000	PA 207/PENSION PROTECTION ACT	4,478,890.00

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

Year Ended - 2023

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

561.001	PA 252 - PRIMARY	0.00
562.001	PA 84 - PRIMARY	0.00
563.001	PA 82 - PRIMARY	0.00
569.001	PA 82 - PRIMARY	0.00
571.000	SALE OF FEDERAL AID	985,594.50

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	685.25
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	1,993,903.97
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	0.00
675	COLLECTIONS FROM PRIVATE	135,488.19

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
632	PRIVATE ROAD SIGNS	8,364.10
633	PRIVATE BRINE APPS	572.48

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	3,523.84

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.000	ROYALTIES	260.15
687.000	REFUNDS/REBATES	2,500.00
688.000	TRADE-IN ALLOWANCES	0.00

Year Ended - 2023

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

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	252,000.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	578,000.00

Line: 102 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	252,000.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
454	NON-MOTORIZED	5,611,768.81
XXX	IN-KIND CONTRIBUTIONS	576,000.00

Line: 126 Other - County

Account	Description	Amount (\$)
514	PRIVATE ROADS	58,001.90
519	SUBDIV/PERMIT	525,649.61
521	NON-ROAD RELATED PROJECTS	4,478,890.00

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
390	FB ADJUST	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
XXX	VENDOR PAYMENTS	698,727.27

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00
XXX	OTHER	480,522.49

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 - 2023

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

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE	1,699,787.16

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
XXX	DISTRIBUTIVE	1,399,998.39

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
XXX	RETRO PAY, MISC PAY, UNEMPLOYMENT	86,878.01

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
XXX	RETRO & MISC, UNEMPLOYMENT	(8,438.34)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
XXX	SAFETY DEVICES & TRAFFIC SAFETY EXPENSE	1,030,761.44
XXX	DEPREC: ENGRG EQUIPMENT	162,547.18
XXX	GENERAL ENGRG EXP: CERT, PLANNING, SURVEY, SUPPLIES, MTGS, UNION, SCHOOLS/CONF	2,577,780.32

Line: 242 Expenditure10

Account	Description	Amount (\$)
801.000	NON-MOTORIZED	374,845.61

Line: 244 244 Other

Account	Description	Amount (\$)
941	EQUIPMENT	5,943.78

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	21.00

Year Ended - 2023

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

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	2,733,842.81

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	CULVERTS/DRAINAGE	14.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489	CULVERTS/DRAINAGE	365,158.93
494	SPECIAL ASSESSMENT	239,694.26