

2021
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Washtenaw County
Michigan
Year Ended 2021

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

04/19/22

Date

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

1. Cash	\$22,684,269.32
2. Investments	255,897.57
3. Accounts Receivable :	
a. Michigan Transportation Fund	6,057,302.16
b. State Trunkline Maintenance	314,322.09
c. State Transportation Department - Other	3,982.58
d. Due on County Road Agreement	1,254,570.86
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	232,422.98

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,965,074.25
5. Road Materials	373,415.36
6. Equipment Materials and Parts	326,548.40
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	57,785.77
9. Other	

10. TOTAL ASSETS**\$33,525,591.34**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$1,916,143.50
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	5,881,428.84
14. Advances	3,316,558.98
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,066,368.48
18. Other	25,921.29

Fund Balances

19. Primary Road Fund	21,319,170.25
20. Local Road Fund	0.00
21. County Road Commission Fund	0.00
22. Total Fund Balances	21,319,170.25

23. TOTAL LIABILITIES AND FUND BALANCES**\$33,525,591.34**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$31,410,251.00
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	17,026,643.92	
27 a.Less: Accumulated Depreciation	(6,463,789.67)	10,562,854.25
28. Equipment - Road	28,512,032.87	
28 a.Less: Accumulated Depreciation	(19,723,443.71)	8,788,589.16
29. Equipment - Shop	601,106.07	
29 a.Less: Accumulated Depreciation	(388,917.01)	212,189.06
30. Equipment - Engineers	603,522.57	
30 a.Less: Accumulated Depreciation	(547,256.96)	56,265.61
31. Equipment - Yard and Storage	5,454,831.58	
31 a.Less: Accumulated Depreciation	(3,083,432.52)	2,371,399.06
32. Equipment and Furniture - Office	2,523,742.74	
32 a.Less: Accumulated Depreciation	(1,781,299.56)	742,443.18
33. Infrastructure	526,113,607.00	
33 a.Less: Accumulated Depreciation	(247,346,177.00)	278,767,430.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$332,911,421.32
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	54,143,991.32
	37 d.Infrastructure	278,767,430.00
	38. Total Equities	\$332,911,421.32
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		606,610.00
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		5,117,097.00
43. Other		440,000.00
	44. Total Liabilities	\$6,163,707.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$4,126,953.53	\$0.00	\$0.00	\$4,126,953.53
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	4,126,953.53	0.00	0.00	4,126,953.53
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	780,481.04	780,481.04
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	3,050,881.41	0.00	0.00	3,050,881.41
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	2,476,788.47	0.00	0.00	2,476,788.47
54. High Priority	0.00	0.00	0.00	0.00
55. Other	2,785,306.40	0.00	18,882.19	2,804,188.59
56. Total Federal Sources	8,312,976.28	0.00	18,882.19	8,331,858.47
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,362.74	2,637.26		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	4,248,291.25	1,207,939.58		5,456,230.83
60. Allocation	20,456,240.93	7,327,239.70		27,783,480.63
61. Total MTF	24,711,894.92	8,537,816.54		33,249,711.46
<u>Other</u>				
62. Local Bridge	737,511.28	0.00		737,511.28
63. Other	0.00	0.00	5,527,663.34	5,527,663.34
64. Total Other	737,511.28	0.00	5,527,663.34	6,265,174.62
<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)	76,979.82	0.00		76,979.82
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	1,186.78	0.00		1,186.78
70. Other	0.00	0.00		0.00
71. Total EDF	78,166.60	0.00		78,166.60
72. Total State Sources	\$25,527,572.80	\$8,537,816.54	\$5,527,663.34	\$39,593,052.68

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$10,737.84	\$0.00	\$701.39	\$11,439.23
74. Township Contr.	3,188,298.15	4,107,264.41	0.00	7,295,562.56
75. Other	331,122.08	0.00	135,578.89	466,700.97
76. Total Contributions	3,530,158.07	4,107,264.41	136,280.28	7,773,702.76
Charges for Service				
77. Trunkline Maintenance	0.00		3,723,013.99	3,723,013.99
78. Trunkline Non-maintenance	0.00		61,010.22	61,010.22
79. Salvage Sales	0.00	0.00	143,797.75	143,797.75
80. Other	0.00	6,750.56	119,573.55	126,324.11
81. Total Charges	0.00	6,750.56	4,047,395.51	4,054,146.07
Interest and Rents				
82. Interest Earned	(39,075.05)	0.00	0.00	(39,075.05)
83. Property Rentals	0.00	0.00	71,648.62	71,648.62
84. Total Interest/Rents	(39,075.05)	0.00	71,648.62	32,573.57
Other				
85. Special Assessments	0.00	12,455.08	0.00	12,455.08
86. Land and Bldg. Sales	0.00	0.00	94,474.05	94,474.05
87. Sundry Refunds	0.00	0.00	8,852.60	8,852.60
88. Gain (Loss) Equip. Disp.	0.00	0.00	193,445.51	193,445.51
89. Contributions from Private Sources	361,018.55	0.00	0.00	361,018.55
90. Other	1,060,000.00	0.00	365.67	1,060,365.67
91. Total Other	1,421,018.55	12,455.08	297,137.83	1,730,611.46
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	\$42,879,604.18	\$12,664,286.59	\$10,879,488.81	\$66,423,379.58

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$3,568,975.45	\$123,303.31		\$3,692,278.76
99. Structures	7,938.31	25,825.76		33,764.07
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	3,224,207.40	0.00		3,224,207.40
103. Total Construction/Cap. Imp.	6,801,121.16	149,129.07		6,950,250.23
Preservation - Structural Improvements				
104. Roads	12,716,328.63	4,455,945.61		17,172,274.24
105. Structures	4,116,138.64	313,802.77		4,429,941.41
106. Safety Projects	4,736,573.23	117.24		4,736,690.47
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	9,234.02		9,234.02
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	21,569,040.50	4,779,099.64		26,348,140.14
Maintenance				
111. Roads	3,232,688.27	6,763,572.34		9,996,260.61
112. Structures	0.00	313.65		313.65
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	2,047,511.30	946,866.47		2,994,377.77
115. Traffic Control	1,204,252.19	500,309.25		1,704,561.44
116. Total Maintenance	6,484,451.76	8,211,061.71		14,695,513.47
117. Total Construction, Preservation And Maintenance	34,854,613.42	13,139,290.42		47,993,903.84
Other				
118. Trunkline Maintenance	0.00		3,358,177.99	3,358,177.99
119. Trunkline Non-maintenance	0.00		5,790,767.78	5,790,767.78
120. Administrative Expense	2,368,390.20	892,822.03		3,261,212.23
121. Equipment - Net	621,272.29	908,066.15	403,883.16	1,933,221.60
122. Capital Outlay - Net	0.00	0.00	731,945.79	731,945.79
123. Debt Principal Payment	600,000.00	0.00	1,641,868.28	2,241,868.28
124. Interest Expense	31,350.00	0.00	136,287.10	167,637.10
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	641,708.44	641,708.44
127. Total Other	3,621,012.49	1,800,888.18	12,704,638.54	18,126,539.21
128. Total Expenditures	\$38,475,625.91	\$14,940,178.60	\$12,704,638.54	\$66,120,443.05

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$42,879,604.18	\$12,664,286.59	\$10,879,488.81	\$66,423,379.58
130. Total Expenditures	38,475,625.91	14,940,178.60	12,704,638.54	66,120,443.05
131. Excess of Revenues Over (Under) Expenditures	4,403,978.27	(2,275,892.01)	(1,825,149.73)	302,936.53
132. Optional Transfers				
132 a. Primary to Local (50%)	(2,275,892.01)	2,275,892.01		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	(2,275,892.01)	2,275,892.01		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,128,086.26	0.00	(1,825,149.73)	302,936.53
136. Beginning Fund	21,016,233.72	0.00	0.00	21,016,233.72
137. Adjustment	(1,825,149.73)	0.00	1,825,149.73	0.00
138. Beginning Fund Balance Restated	19,191,083.99	0.00	1,825,149.73	21,016,233.72
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$21,319,170.25	\$0.00	\$0.00	\$21,319,170.25

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,736,972.49	
142. Depreciation	<u>3,154,219.85</u>	
143. Other	<u>601,922.24</u>	
144. Total Direct		<u>5,493,114.58</u>

145. Indirect Equipment Expense		<u>2,474,824.99</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>635,198.22</u>	
148. Total Operating		<u>\$635,198.22</u>

149. TOTAL EQUIPMENT EXPENSE \$8,603,137.79

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	30,651.80	2,056.69		32,708.49
151. Preservation - Structural Improvement	<u>746,115.11</u>	<u>519,872.69</u>		<u>1,265,987.80</u>
152. Maintenance	<u>1,366,719.45</u>	<u>2,611,040.53</u>		<u>3,977,759.98</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	0.00	<u>0.00</u>
154. MDOT	<u>0.00</u>		<u>926,310.17</u>	<u>926,310.17</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>46,981.98</u>	<u>46,981.98</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>420,167.77</u>	<u>420,167.77</u>
157. Total Equipment Rental Credits	<u>2,143,486.36</u>	<u>3,132,969.91</u>	<u>1,393,459.92</u>	<u>6,669,916.19</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,933,221.60</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$2,143,486.36</u>	<u>\$3,132,969.91</u>	<u>\$1,393,459.92</u>	<u>\$6,669,916.19</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.14 %	46.97 %	20.89 %	100.00 %
161. Prorated Total Equipment Expense	<u>2,764,758.65</u>	<u>4,041,036.06</u>	<u>1,797,343.08</u>	<u>8,603,137.79</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>621,272.29</u>	<u>908,066.15</u>	<u>403,883.16</u>	<u>1,933,221.60</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$180,984.73	\$229,919.53
164. Primary Preservation - Struct. Imp.	815,100.56	1,035,488.11
165. Primary Maintenance	1,065,598.87	1,353,716.36
166. Local Construction/Cap. Imp.	9,473.60	12,035.08
167. Local Preservation - Struct. Imp.	257,699.44	327,376.42
168. Local Maintenance	1,256,466.87	1,596,191.41
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	765,057.20	971,913.99
171. Equipment Expense - Indirect	500,285.44	635,553.03
172. Equipment Expense - Operating	0.00	0.00
173. Administration	1,203,673.11	1,529,123.23
174. State Trunkline Maintenance	601,874.35	
175. Sundry Account Rec.	138,710.04	
176. Capital Outlay	19,531.33	0.00
177. Other	1,042,274.78	1,324,085.88
178. Total Payroll	\$7,856,730.32	
179. Less Applicable Payroll	(760,115.72)	
180. Total Applicable Labor Cost	\$7,096,614.60	Total Distributive \$9,015,403.04

	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	\$1,029,172.42	\$277,911.58	\$4,021,150.06	\$4,400,267.65	\$107,190.53	\$93,872.55	\$9,929,564.79
182. Less: Benefits Recovered	(94,750.38)	(25,585.83)	(370,205.71)	(405,109.03)	(9,868.46)	(8,642.34)	(914,161.75)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	934,422.04	252,325.75	3,650,944.35	3,995,158.62	97,322.07	85,230.21	9,015,403.04
185. Applicable Labor Cost	7,096,616.60	7,096,614.60	7,096,614.60	7,096,614.60	7,096,614.60	7,096,614.60	
186. Factor	0.131671	0.035556	0.514463	0.562967	0.013714	0.012010	1.270381

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$347,891.08	\$67,383.61
188. Primary Preservation - Struct Imp.	4,586,219.32	888,312.57
189. Primary Maintenance	4,394,158.34	851,111.96
190. Local Construction/Cap. Imp.	17,785.90	3,444.98
191. Local Preservation - Struct. Imp.	1,105,246.61	214,077.08
192. Local Maintenance	6,508,224.93	1,260,589.09
193. Other	0.00	0.00
194. TOTAL	\$16,959,526.18	\$3,284,919.29

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	15,541.22	360,951.36	129,150.47	0.00	2,779,276.26	\$3,284,919.31
196. Applicable Operation Cost	16,959,526.18	16,959,526.18	16,959,526.18	16,959,526.18	16,959,526.18	
197. Factor	0.000916	0.021283	0.007615	0.000000	0.163877	\$0.193691

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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.	\$3,723,419.95	\$40,821.00	\$3,077,701.21	\$108,308.07	\$6,801,121.16	\$149,129.07
199. Preser - Struct. Imp.	5,439,916.65	1,426,964.35	16,129,123.85	3,342,901.27	21,569,040.50	4,769,865.62
200. Special Assessment	0.00	9,234.02	0.00	0.00	0.00	9,234.02
201. Maintenance	5,732,205.34	8,048,120.61	752,246.42	162,941.10	6,484,451.76	8,211,061.71
202. Total	<u>\$14,895,541.94</u>	<u>\$9,525,139.98</u>	<u>\$19,959,071.48</u>	<u>\$3,614,150.44</u>	<u>\$34,854,613.42</u>	<u>\$13,139,290.42</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$568,586.37	\$33,287.98
204. Fringe Benefits	682,303.95	39,945.45
205. Equipment Rental	914,993.63	11,316.54
206. Materials	925,324.02	5,583,535.78
207. Handling Charges	0.00	0.00
208. Overhead	266,970.02	125,284.74
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,358,177.99	\$5,793,370.49
211. Beginning Balance	386,384.75	11,556.81
212. Sub-Total	3,744,562.74	5,804,927.30
213. Less Credits	(3,430,240.65)	(5,800,944.72)
214. Ending Balance	\$314,322.09	\$3,982.58

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$17,228.14
216. Buildings (975)	142,706.08
217. Equipment Road (976, 981)	3,975,672.97
218. Equipment Shop (977)	39,400.19
219. Equipment Engineers (978)	10,033.28
220. Equipment - Yard and Storage (979)	297,580.68
221. Equipment Office (980)	161,366.39
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$4,643,987.73</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	4,643,987.73	4,643,987.73
225. Less: Equipment Retirements 689	0.00	0.00	(107,516.15)	(107,516.15)
226. Sub-total	0.00	0.00	4,536,471.58	4,536,471.58
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,804,525.79)	(3,804,525.79)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$731,945.79</u>	<u>\$731,945.79</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	53,098,405.89	53,098,405.89
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>193,445.51</u>	<u>193,445.51</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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>\$33,249,711.46</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>3,261,212.23</u>
234. Total Capital Outlay (from Page 13)			<u>4,643,987.73</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>2,241,868.28</u>
236. Interest Expense (from Page 6 Expenditures)			<u>167,637.10</u>
236 a. Total Deductions			<u>10,314,705.34</u>
236 b. Adjusted MTF Returns			<u>22,935,006.12</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$21,569,040.50</u>	<u>\$4,779,099.64</u>	<u>26,348,140.14</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>6,484,451.76</u>	<u>8,211,061.71</u>	<u>14,695,513.47</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,511,855.12)</u>	<u>0.00</u>	<u>(1,511,855.12)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>26,541,637.14</u>	<u>12,990,161.35</u>	<u>39,531,798.49</u>
241. 90% of Adjusted MTF Returns			<u>20,641,505.51</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenditures (\$)	<u>180,896.00</u>	<u>87,620.75</u>	<u>228,428.54</u>	<u>477,738.86</u>	<u>117,053.29</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>504,615.97</u>	<u>509,093.00</u>	<u>328,642.32</u>	<u>574,028.62</u>	<u>546,543.04</u>
242. TOTAL					<u>\$3,554,660.39</u>

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

$$\underline{3,249,711.46} \times .10 = \underline{3,324,971.15}$$

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$500,285.44
712-724	Fringe Benefits - Shop Employees	635,553.03
721	Drug Testing	8,115.64
728	Office Supplies - Shop	503.24
731	Janitor Supplies - Shop	20,948.43
733	Welding Supplies	6,177.65
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	92,165.26
791	Equipment Material/Parts Inventory Adjustment	103,898.33
801	Contractual Services - Shop	4,560.00
805	Health Services	5,052.65
806	Laundry Services	3,377.86
807	Data Processing - Shop	10,370.18
810	Education Expense - Shop	75.39
850-859	Communications - Shop	12,851.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	84,284.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	22,085.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	180,510.48
931	Buildings Repairs and Maintenance	140,328.19
932	Yard and Storage Repairs and Maintenance	90,838.23
933	Shop Equipment Repairs and Maintenance	60,253.61
934	Office Equipment Repairs and Maintenance	4.02
941	Equipment Rental - Shop Pickup/Wrecker	182,723.43
944-947	Underground Storage Tank Expense	17,734.90
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	260,212.66
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	31,916.37
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$2,474,824.99

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	\$1,062,356.86
709-714	Administrative Leave	141,316.25
724	Fringe Benefits	1,529,123.23
727	Postage	4,967.00
728	Office Supplies	22,955.00
730	Dues and Subscriptions	27,384.62
801	Contractual Services	48,527.62
803	Legal Services	55,423.35
804	Auditing and Accounting Services	44,000.00
807	Data Processing	200,589.94
810	Education	0.00
850-853	Communications	35,182.11
861	Travel and Mileage	152.95
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	15,342.59
875	Insurance - Building and Contents	22,359.44
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	48,599.78
882	Insurance - General Liability	0.00
920-923	Utilities	58,127.41
931	Building Repair/Maintenance	10.08
934	Office Equipment Repair/Maintenance	3,553.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	86,737.55
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	122,960.80
	Other:	3,703.96
	244. TOTAL	\$3,533,373.54
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(272,161.31)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(272,161.31)
	245. Net Administrative Expense	\$3,261,212.23

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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 - 2021

Start: 01/01/2021 End: 12/31/2021

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	8.70 mi.	x \$6,801,121.16	38.67 mi.	\$149,129.07
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>\$6,801,121.16</u>		<u>\$149,129.07</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	187.85 mi.	11,655,439.06	19.91 mi.	1,942,617.53
253. Gravel Surfacing	10.86 mi.	1,060,889.57	38.46 mi.	2,308,765.32
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	18.00 ea.	1,691,451.11	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	15.00 ea.	3,045,122.12	1.00 ea.	117.24
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	11.00 ea.	213,796.78
260. Subtotals		<u>17,452,901.86</u>		<u>4,465,296.87</u>
BRIDGES				
261. Replacement	4.00 ea.	3,068,676.35	0.00 ea.	0.00
262. Recondition or Repair	3.00 ea.	929,883.57	2.00 ea.	8,542.06
263. Replace with Culvert	15.00 ea.	117,578.72	15.00 ea.	305,260.71
264. Bridge Subtotals		<u>4,116,138.64</u>		<u>313,802.77</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$21,569,040.50</u>		<u>\$4,779,099.64</u>

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

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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	94,742.80	22.56	16.73	327,840.65	4,357	90,887.02
AUGUSTA	57.57	10.99	204,462.36	31.47	10.43	252,633.78	7,083	147,751.38
BRIDGEWATER	40.23	0.00	122,580.81	21.40	0.00	59,320.80	1,615	33,688.90
DEXTER	39.13	6.47	136,329.32	29.60	8.71	220,174.38	6,696	139,678.56
FREEDOM	47.95	0.00	146,103.65	16.39	0.00	45,433.08	1,332	27,785.52
LIMA	45.90	5.45	154,261.65	24.69	3.61	125,688.06	4,024	83,940.64
LODI	55.71	20.00	222,608.37	21.38	10.66	228,311.64	6,417	133,858.62
LYNDON	37.93	0.00	115,572.71	18.04	0.00	50,006.88	2,656	55,404.16
MANCHESTER	47.61	0.00	145,067.67	19.61	0.00	54,358.92	2,589	54,006.54
NORTHFIELD	58.78	19.25	229,980.41	30.45	8.05	212,064.31	8,550	178,353.00
PITTSFIELD	96.55	96.55	549,369.52	42.80	42.80	797,363.99	39,165	816,981.90
SALEM	41.05	7.83	145,774.04	35.19	11.48	279,596.51	7,018	146,395.48
SALINE	29.93	2.19	96,984.88	23.86	2.56	106,736.40	2,277	47,498.22
SCIO	59.26	53.51	321,992.14	48.98	43.95	832,731.67	17,552	366,134.72
SHARON	34.94	0.00	106,462.18	21.18	0.00	58,710.96	1,817	37,902.62
SUPERIOR	61.46	30.52	267,932.98	32.90	21.84	437,537.53	14,832	309,395.52
SYLVAN	41.50	1.64	130,785.02	16.94	1.13	64,877.22	3,311	69,067.46
WEBSTER	43.09	8.24	153,073.55	27.51	9.32	224,054.28	6,575	137,154.50
YORK	55.61	35.41	263,032.30	45.85	15.44	371,943.71	9,108	189,992.88
YPSILANTI	145.29	145.29	826,700.06	60.21	60.21	1,121,712.28	55,670	1,161,276.20
266. Totals	1,059.16	456.51	\$4,433,816.42	591.01	266.92	\$5,871,097.05	202,644	\$4,227,153.84

Local Road Rate Per Mile	3047	Primary Road Rate Per Mile	2772
Local Urban Road Rate Per Mile	2643	Primary Urban Road Rate Per Mile	15858
Population Rate Per Capita	20.86		

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
ANN ARBOR	2,048,899.97	661,086.18	2,709,986.15	601,919.50
AUGUSTA	8,576.60	863,703.98	872,280.58	174,157.07
BRIDGEWATER	0.00	259,975.19	259,975.19	38,876.34
DEXTER	0.00	172,509.96	172,509.96	75,393.09
FREEDOM	0.00	413,004.06	413,004.06	70,463.31
LIMA	19,478.27	554,970.15	574,448.42	199,727.86
LODI	2,546,597.98	1,615,650.53	4,162,248.51	511,702.63
LYNDON	0.00	177,711.16	177,711.16	76,395.28
MANCHESTER	0.00	469,554.10	469,554.10	67,212.92
NORTHFIELD	0.00	372,852.45	372,852.45	106,071.95
PITTSFIELD	810,668.42	6,137,398.03	6,948,066.45	1,798,975.79
SALEM	280,594.19	497,536.41	778,130.60	235,209.57
SALINE	0.00	702,579.81	702,579.81	145,983.92
SCIO	290,740.84	2,465,863.90	2,756,604.74	227,765.23
SHARON	0.00	391,474.79	391,474.79	109,206.33
SUPERIOR	856,129.63	3,172,776.70	4,028,906.33	450,374.66
SYLVAN	0.00	117,445.61	117,445.61	96,908.88
WEBSTER	0.00	1,027,922.38	1,027,922.38	487,377.06
YORK	5,803.32	3,625,074.10	3,630,877.42	843,327.18
YPSILANTI	82,761.01	2,649,050.65	2,731,811.66	978,513.99
267. Totals	\$6,950,250.23	\$26,348,140.14	\$33,298,390.37	\$7,295,562.56

*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 - 2021

Start: 01/01/2021 End: 12/31/2021

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
4590014218	29,698.05	07/31/2021	Asphalt
4590014222	46,955.57	08/31/2021	Asphalt
4590014224	53,175.20	07/31/2021	Asphalt
4590015213	49,241.94	07/31/2021	Asphalt
4590015217	147,321.06	08/31/2021	Asphalt
4590024223	19,967.63	08/31/2021	Asphalt
4590024230	75,163.50	08/31/2021	Asphalt
4590024237	9,916.47	08/31/2021	Asphalt
4590024241	64,794.48	08/31/2021	Asphalt
4590034229	54,596.13	08/31/2021	Asphalt
4590045216	42,447.34	08/31/2021	Asphalt
4590055216	110,978.46	08/31/2021	Asphalt
4590074227	93,608.63	08/31/2021	Asphalt
4590084219	56,628.50	08/31/2021	Asphalt
4590084240	26,654.27	10/31/2021	Asphalt
4590085212	167,689.77	08/31/2021	Asphalt
4590104221	38,095.22	08/31/2021	Asphalt
4590104234	68,917.36	06/07/2021	Asphalt
4590105218	42,421.89	06/08/2021	Asphalt
4590105220	70,363.22	06/07/2021	Asphalt
4590114231	23,734.26	07/31/2021	Asphalt
4590114242	33,313.01	05/19/2021	Asphalt
4590115220	24,323.50	06/07/2021	Asphalt
4590115222	72,388.28	06/01/2021	Asphalt
4590125223	146,787.11	06/03/2021	Asphalt
4590134239	68,834.81	10/31/2021	Asphalt
4590164226	77,864.31	05/10/2021	Asphalt
4590165210	16,612.17	05/11/2021	Asphalt
4590175210	188,985.16	05/11/2021	Asphalt
4590184225	9,988.22	05/13/2021	Asphalt
4590184228	55,896.66	05/17/2021	Asphalt
4590185209	29,839.89	05/13/2021	Asphalt
4590185210	136,745.06	05/13/2021	Asphalt
4590185214	14,467.67	05/13/2021	Asphalt
4590194220	33,177.55	05/17/2021	Asphalt
4590194232	17,067.72	05/17/2021	Asphalt
4590194233	48,121.57	05/24/2021	Asphalt
4590194235	33,071.27	05/25/2021	Asphalt
4590194238	21,428.80	05/17/2021	Asphalt
4590194245	63,307.56	05/17/2021	Asphalt
4590195215	32,423.09	05/24/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

4590195219	55,624.18	05/17/2021	Asphalt
4590195221	89,482.26	05/25/2021	Asphalt
4590195225	42,543.30	05/24/2021	Asphalt
4590204243	36,109.85	05/19/2021	Asphalt
4590204244	160,252.71	05/20/2021	Asphalt
4590205224	86,363.51	05/19/2021	Asphalt
4590205225	172,672.62	05/24/2021	Asphalt
4890125211	31,595.71	12/31/2021	Asphalt
4590014236	31,825.95	08/31/2021	Asphalt
4890081654	1,325.07	12/31/2021	Asphalt
4890191626	32,588.93	05/25/2021	Asphalt

Work Type: WCRC Crackseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4890134217	4,417.54	12/31/2021	Asphalt
4590124249	9,894.70	12/31/2021	Asphalt
4890111583	15,161.82	12/31/2021	Asphalt
4890111585	6,954.81	12/31/2021	Asphalt
4890121590	14,366.88	12/31/2021	Asphalt
4890121599	5,487.29	12/31/2021	Asphalt
4890121600	3,002.25	12/31/2021	Asphalt
4890121601	3,223.37	12/31/2021	Asphalt
4890121602	3,267.61	12/31/2021	Asphalt
4890121603	7,474.74	12/31/2021	Asphalt
4890121604	3,568.44	12/31/2021	Asphalt
4890121605	3,103.49	12/31/2021	Asphalt

Work Type: WCRC Culvert Replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4600023209	27,678.37	04/30/2021	Asphalt
4900123215	7,235.40	04/30/2021	Asphalt
4900123216	9,811.22	04/30/2021	Asphalt
4600013220	25,590.70	12/31/2021	Asphalt
4600083217	15,501.74	06/30/2021	Asphalt
4600133218	16,770.24	07/31/2021	Asphalt

Work Type: WCRC Culvert Replacment-Normal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

4600183208	1,790.68	03/31/2021	Gravel
4900083212	2,706.42	04/30/2021	Gravel
4900103210	25,998.19	04/30/2021	Gravel
4900103211	6,047.80	04/30/2021	Gravel
4900133213	11,610.42	04/30/2021	Gravel
4900143214	2,793.43	04/30/2021	Gravel
4900053222	0.01	12/31/2021	Gravel
4900073223	0.01	12/31/2021	Gravel
4900183224	3,797.50	12/31/2021	Gravel

Work Type: WCRC Limestone & Ditching/Forestry

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590154212	297,123.47	05/31/2021	Gravel
4590184214	268,425.65	12/31/2021	Gravel
4590194213	492,104.75	06/30/2021	Gravel

Work Type: WCRC Limestone Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4890021649	52,076.22	11/30/2021	Gravel
4890031586	95,797.46	08/31/2021	Gravel
4890031587	156,944.39	08/31/2021	Gravel
4890031588	64,432.23	08/31/2021	Gravel
4890031624	115,466.38	10/31/2021	Gravel
4890031625	73,076.29	10/31/2021	Gravel
4890041609	67,630.56	07/31/2021	Gravel
4890051561	20,239.87	08/31/2021	Gravel
4890051562	8,692.57	08/31/2021	Gravel
4890051563	9,268.86	07/31/2021	Gravel
4890061640	8,309.11	08/31/2021	Gravel
4890061641	15,509.79	08/31/2021	Gravel
4890061642	18,937.13	08/31/2021	Gravel
4890061643	15,118.35	07/31/2021	Gravel
4890061644	22,236.50	08/31/2021	Gravel
4890071629	28,335.21	07/31/2021	Gravel
4890071630	32,624.01	08/31/2021	Gravel
4890071631	11,699.27	08/31/2021	Gravel
4890071632	56,805.21	07/31/2021	Gravel
4890071633	21,060.70	08/31/2021	Gravel
4890111584	15,294.79	07/31/2021	Gravel
4890131637	0.01	12/31/2021	Gravel
4890131638	133,296.07	10/31/2021	Gravel
4890141611	16,658.38	09/30/2021	Gravel

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

4890141612	28,380.31	09/30/2021	Gravel
4890151565	91,989.10	09/30/2021	Gravel
4890161614	51,882.48	06/30/2021	Gravel
4890171656	69,991.41	11/30/2021	Gravel
4890181617	45,611.14	06/30/2021	Gravel
4890181618	64,162.90	06/30/2021	Gravel
4890181620	26,918.48	06/30/2021	Gravel
4890191566	17,023.42	08/31/2021	Gravel
4890191569	86,338.68	11/30/2021	Gravel
4890191571	57,382.36	08/31/2021	Gravel
4890191572	81,014.99	09/30/2021	Gravel
4890191573	63,595.87	11/30/2021	Gravel
4890191574	60,101.93	08/31/2021	Gravel
4890191575	11,309.22	11/30/2021	Gravel
4890191577	123,376.90	10/31/2021	Gravel
4890191578	41,829.33	10/31/2021	Gravel
4890201593	105,526.74	11/30/2021	Gravel
4890201607	27,716.69	08/31/2021	Gravel
4890201608	23,348.88	08/31/2021	Gravel
4890201627	26,487.64	08/31/2021	Gravel
489091657	5,971.49	11/30/2021	Gravel
489101623	42,616.86	11/30/2021	Gravel
489131639	27,658.19	10/31/2021	Gravel

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4510092115	230,490.83	12/31/2021	Asphalt
4630124210	949,971.34	07/31/2021	Asphalt

Work Type: WCRC Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590085205	444,161.65	06/30/2021	Asphalt
4590102125	18,839.75	12/31/2022	Asphalt
4590112126	6,987.33	12/31/2022	Asphalt
4590112127	17,583.88	12/31/2022	Asphalt
4590115206	421,870.03	08/31/2021	Asphalt
4590122128	2,780.49	12/31/2022	Asphalt
4590125200	242,894.31	10/31/2021	Asphalt
4590125204	674,434.90	11/18/2021	Asphalt
4590145207	324,369.21	07/31/2021	Asphalt
4590165208	318,533.65	07/31/2021	Asphalt
4590072121	256,948.61	10/31/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

4590102111	745,353.29	07/31/2021	Asphalt
4590102122	299,295.00	10/31/2021	Asphalt
4590112113	861,846.07	10/26/2021	Asphalt
4590122112	597,456.76	08/31/2021	Asphalt
4590124251	26,343.33	11/18/2021	Asphalt
4590191570	254,432.78	05/31/2021	Asphalt
4590202123	183,300.40	12/31/2021	Asphalt
4890011652	18,877.41	10/31/2021	Asphalt
4890021648	26,119.61	10/31/2021	Asphalt
4890091647	115,212.91	10/31/2021	Asphalt
4890101622	99,650.29	11/18/2021	Asphalt
4890111579	96,593.28	10/31/2021	Asphalt
4890111580	90,555.75	10/31/2021	Asphalt
4890111581	79,525.69	10/31/2021	Asphalt
4890111582	20,039.54	10/31/2021	Asphalt
4890121589	73,890.99	05/31/2021	Asphalt
4890121591	0.01	05/31/2021	Asphalt
4890121592	90,891.40	10/31/2021	Asphalt
4890121594	104,483.08	10/31/2021	Asphalt
4890121595	68,357.13	10/31/2021	Asphalt
4890121596	66,454.59	10/31/2021	Asphalt
4890121597	30,660.49	08/31/2021	Asphalt
4890121598	64,128.97	08/31/2021	Asphalt
4890121606	59,985.97	10/31/2021	Asphalt
4890191576	20,303.45	10/31/2021	Asphalt

Work Type: WCRC Pulverize & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4590022124	48,983.42	12/31/2022	Asphalt
4590095203	231,788.22	10/31/2021	Asphalt
4590105201	581,686.84	05/31/2021	Asphalt
4590084204	166,564.46	12/31/2021	Asphalt
4590095201	261,113.69	05/31/2021	Asphalt
4590122100	6,495.87	10/31/2021	Asphalt
4590194246	409,557.01	05/31/2021	Asphalt
4890011615	17,660.44	10/31/2021	Asphalt
4890011616	15,967.96	10/31/2021	Asphalt
4890081653	176,330.75	11/18/2021	Asphalt
4890101621	21,001.20	10/31/2021	Asphalt
4890131636	362,971.59	08/31/2021	Asphalt
4890201628	18,548.11	10/31/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Work Type: WCRC Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
4510134161	2,189,397.29	10/31/2021	Asphalt
518011999962	5,729,757.56	12/31/2021	Asphalt

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount (\$)
001.000	CASH & CASH EQUIVALENTS	22,605,271.32
003.000	PAYPAL	78,598.00
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	19,250.36
011.000	RSVD CASH - 2016 INST PURCH	13,992.82
012.000	RSVD CASH - 2017 INST PURCH	16,306.74
013.000	RSVD CASH - 2018 INST PURCH	8,983.80
014.000	RSVD CASH - 2019 INST PURCH	17,212.81
015.000	RSVD CASH - 2020 INST PURCH	16,928.66

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
40.00	ACCOUNTS RCVBL: GENERALEAL	79,799.07
88.00	SERVICE FEES RCVBLE	152,623.91

Line: 9 Other (Identify)

Account	Description	Amount (\$)
78.002	DUE FROM MDOT: Maint Advce/Local Progress	49,514.44
81.00	DUE FROM OTHER GVNMTL UNITS	8,271.33

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257.000	ACCRUED WAGES PAYABLE	431,573.06
264.000	OTHER ACCRUED LIABILITIES	5,449,855.78

Line: 14 Advances

Account	Description	Amount (\$)
249.000	ADVANCES FROM OTHER GOVERNMENT	0.00
283.000	PERFORMANCE DEPOSITS PAYABLE	1,963,901.98
328.000	STATE TRUNKLINE ADVANCES	1,352,657.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.004	PAYABLE-MDOT	(49.92)
231.000	PAYABLE-PAYROLL DEDUCTIONS	25,971.21

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Line: 43 Other - B

Account	Description	Amount (\$)
PA 246	SPECIAL ASSESS BONDS	440,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
451	UTILITY LIC/PERMIT FEES	116,410.74
452	DRIVEWAYS	533,229.30
453	OTHER CONSTRUCTION IN ROAD ROW	9,496.00
455	TRANSPORTATION	120,545.00
608	SUBDIVISION ADMIN FEES	0.00
609.00	ABANDONMENT FEES	800.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
533.000	MEDICARE PART D SUBSIDY	18,882.19

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.007	ENHANCEMENT FUNDS	2,504,341.16
510.010	DEMONSTRATION FUNDS	0.00
510.013	CONGESTION MITIGATION	278,703.56
510.017	HIGH RISK RURAL	2,261.68
536.001	NATIONAL HIGHWAY	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
558.000	STRMWTR(SAW)	50,683.26
559.000	REIMB FR STATE US-12	5,469,456.38
564.000	WETLAND REIMBURSEMENTS	7,523.70

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
563.001	PA 82 - PRIMARY	0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

569.001	PA 82 - PRIMARY	0.00
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Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.002	COUNTY CONTRIBUTIONS	375.00
583.006	OTHER GOVERNMENT	135,203.89

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	176,158.03
583.003	SCHOOL CONTRIBUTIONS	129,572.55
583.006	OTHER GOVERNMENT	25,391.50

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
675	COLLECTIONS FROM PRIVATE	119,573.55

Line: 80 SC-Other - Local

Account	Description	Amount (\$)
632	PRIVATE ROAD SIGNS	5,700.00
633	PRIVATE BRINE APPS	1,050.56

Line: 85 Special Assessments - Local

Account	Description	Amount (\$)
672.000	SPECIAL ASSESSMENTS	4,398.56
677.000	SPCL ASSMNTS - INITIAL PYMNT	0.00
678.000	SPCL ASSMNTS - ADMIN FEES	8,056.52

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
668.000	ROYALTIES	63.45
687.000	REFUNDS/REBATES	302.22
688.000	TRADE-IN ALLOWANCES	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	1,060,000.00

Line: 102 Other - Local

Account	Description	Amount (\$)
XXX	IN-KIND CONTRIBUTIONS	0.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
454	NON-MOTORIZED	2,164,207.40
XXX	IN-KIND CONTRIBUTIONS	1,060,000.00

Line: 126 Other - County

Account	Description	Amount (\$)
514	PRIVATE ROADS	56,611.95
519	SUBDIV/PERMIT	585,096.49

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390	FB ADJUST	1,825,149.73

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
390	FB ADJUST	0.00

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
390.00	FB ADJUST	(1,825,149.73)

Line: 143 Other - Primary

Account	Description	Amount (\$)
XXX	VENDOR PAYMENTS	601,922.24

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00
XXX	OTHER	420,167.77

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
XXX	ROUNDING ADJUST	0.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
xxxx	ROUNDING ADJUST	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	DISTRIBUTIVE	1,324,085.88

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
XXX	DISTRIBUTIVE	1,042,274.78

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
XXX	RETRO PAY, MISC PAY, UNEMPLOYMENT	93,872.55

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
XXX	RETRO & MISC, UNEMPLOYMENT	(8,642.34)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
XXX	SAFETY DEVICES & TRAFFIC SAFETY EXPENSE	788,515.94
XXX	DEPREC: ENGRG EQUIPMENT	137,230.54
XXX	GENERAL ENGRG EXP: CERT, PLANNING, SURVEY, SUPPLIES, MTGS, UNION, SCHOOLS/CONF	1,853,529.78

Line: 242 Expenditure10

Account	Description	Amount (\$)
801.000	NON-MOTORIZED	546,543.04

Line: 244 244 Other

Account	Description	Amount (\$)
941	EQUIPMENT	3,703.96

Line: 257 Other Local System *Unit

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	1.00

Line: 257 Other Local System Expenditure

Account	Description	Amount (\$)
489	DESIGN - FUTURE PROJ	117.24

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Line: 257 Other Primary System *Unit

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

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	DESIGN - FUTURE PROJ	3,045,122.12

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	213,796.78