

2022
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Mecosta 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

Chief Financial Officer

Chairman

Date

Year Ended - 2022

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

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

1. Cash	\$336,463.05
2. Investments	504,852.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,470,081.68
b. State Trunkline Maintenance	163,852.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	7,560.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	49,159.51

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	712,350.86
5. Road Materials	126,744.85
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	12,947.88
9. Other	

10. TOTAL ASSETS**\$3,384,011.83**

Year Ended - 2022

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$266,447.32
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	43,087.62
14. Advances	265,941.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	12,947.88
18. Other	5,973.36

Fund Balances

19. Primary Road Fund	2,025,600.51
20. Local Road Fund	0.00
21. County Road Commission Fund	764,014.14
22. Total Fund Balances	2,789,614.65

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,384,011.83**

Year Ended - 2022

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$511,588.01
25. Land Improvements	\$11,095,884.00	
25 a.Less: Accumulated Depreciation	0.00	11,095,884.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,507,592.91	
27 a.Less: Accumulated Depreciation	(1,953,086.43)	554,506.48
28. Equipment - Road	13,004,729.69	
28 a.Less: Accumulated Depreciation	(10,822,823.36)	2,181,906.33
29. Equipment - Shop	254,299.23	
29 a.Less: Accumulated Depreciation	(108,321.76)	145,977.47
30. Equipment - Engineers	27,837.57	
30 a.Less: Accumulated Depreciation	(27,094.15)	743.42
31. Equipment - Yard and Storage	82,014.17	
31 a.Less: Accumulated Depreciation	(32,116.39)	49,897.78
32. Equipment and Furniture - Office	91,917.46	
32 a.Less: Accumulated Depreciation	(81,243.12)	10,674.34
33. Infrastructure	51,926,260.97	
33 a.Less: Accumulated Depreciation	(21,205,005.39)	30,721,255.58
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$45,272,433.41
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	2,378,525.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	12,172,652.83
	37 d.Infrastructure	30,721,255.58
	38. Total Equities	\$45,272,433.41
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		147,988.38
41. Vested Vacation and Sick Leave Payable		241,869.49
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$389,857.87
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$265,113.11

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)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	7,450.00	7,450.00
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	0.00	0.00	0.00	0.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,649.58	4,350.42		10,000.00
58. Snow Removal	0.00	21,663.07		21,663.07
59. Urban Road	224,428.73	124,141.73		348,570.46
60. Allocation	4,300,654.99	3,311,684.88		7,612,339.87
61. Total MTF	4,530,733.30	3,461,840.10		7,992,573.40
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	40,040.55		40,040.55
69. Urban Area (F)	0.00	0.00		0.00
70. Other	228,611.00	0.00		228,611.00
71. Total EDF	228,611.00	40,040.55		268,651.55
72. Total State Sources	\$4,759,344.30	\$3,501,880.65	\$0.00	\$8,261,224.95

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	\$4,576.68	\$0.00	\$4,576.68
74. Township Contr.	671,994.86	1,935,868.01	0.00	2,607,862.87
75. Other	736,284.00	0.00	0.00	736,284.00
76. Total Contributions	1,408,278.86	1,940,444.69	0.00	3,348,723.55
Charges for Service				
77. Trunkline Maintenance	0.00		1,422,006.70	1,422,006.70
78. Trunkline Non-maintenance	0.00		51,491.94	51,491.94
79. Salvage Sales	0.00	0.00	17,393.38	17,393.38
80. Other	0.00	0.00	29,228.58	29,228.58
81. Total Charges	0.00	0.00	1,520,120.60	1,520,120.60
Interest and Rents				
82. Interest Earned	5,884.70	1,640.00	2,122.35	9,647.05
83. Property Rentals	0.00	0.00	2,500.00	2,500.00
84. Total Interest/Rents	5,884.70	1,640.00	4,622.35	12,147.05
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	5,111.58	5,111.58
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	7,402.76	0.00	17,385.78	24,788.54
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	2,423.43	2,423.43
91. Total Other	7,402.76	0.00	24,920.79	32,323.55
Other Financing Sources				
92. County Appropriation	0.00	673,519.44	3,000.00	676,519.44
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	673,519.44	3,000.00	676,519.44
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,180,910.62	\$6,117,484.78	\$1,560,113.74	\$13,858,509.14

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	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	2,084,914.79	3,602,653.61		5,687,568.40
105. Structures	4,779.99	43,375.26		48,155.25
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	2,089,694.78	3,646,028.87		5,735,723.65
Maintenance				
111. Roads	1,251,314.01	3,021,121.23		4,272,435.24
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	545,778.31	1,114,579.67		1,660,357.98
115. Traffic Control	96,477.69	107,465.77		203,943.46
116. Total Maintenance	1,893,570.01	4,243,166.67		6,136,736.68
117. Total Construction, Preservation And Maintenance	3,983,264.79	7,889,195.54		11,872,460.33
Other				
118. Trunkline Maintenance	0.00		1,411,997.60	1,411,997.60
119. Trunkline Non-maintenance	0.00		51,491.94	51,491.94
120. Administrative Expense	97,218.60	192,549.73		289,768.33
121. Equipment - Net	(61,561.24)	(182,580.18)	(44,918.96)	(289,060.38)
122. Capital Outlay - Net	(24,262.36)	0.00	(97,696.54)	(121,958.90)
123. Debt Principal Payment	448,000.00	0.00	35,984.62	483,984.62
124. Interest Expense	0.00	0.00	20,545.83	20,545.83
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	459,395.00	9,969.55	1,377,404.49	1,846,769.04
128. Total Expenditures	\$4,442,659.79	\$7,899,165.09	\$1,377,404.49	\$13,719,229.37

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	\$6,180,910.62	\$6,117,484.78	\$1,560,113.74	\$13,858,509.14
130. Total Expenditures	4,442,659.79	7,899,165.09	1,377,404.49	13,719,229.37
131. Excess of Revenues Over (Under) Expenditures	1,738,250.83	(1,781,680.31)	182,709.25	139,279.77
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,339,729.93)	1,339,729.93		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	(1,339,729.93)	1,339,729.93		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	398,520.90	(441,950.38)	182,709.25	139,279.77
136. Beginning Fund	1,627,079.61	441,950.38	581,304.89	2,650,334.88
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,627,079.61	441,950.38	581,304.89	2,650,334.88
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,025,600.51	\$0.00	\$764,014.14	\$2,789,614.65

Year Ended - 2022

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$565,608.94	
142. Depreciation	<u>854,362.81</u>	
143. Other	<u>816,821.57</u>	
144. Total Direct		<u>2,236,793.32</u>

145. Indirect Equipment Expense		<u>781,710.16</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>612,851.74</u>	
148. Total Operating		<u>\$612,851.74</u>

149. TOTAL EQUIPMENT EXPENSE \$3,631,355.22**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>207,506.96</u>	<u>362,412.13</u>		<u>569,919.09</u>
152. Maintenance	<u>627,424.64</u>	<u>2,113,853.19</u>		<u>2,741,277.83</u>
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		<u>366,120.46</u>	<u>366,120.46</u>
155. Other Reimbursable Charges	0.00	0.00	<u>7,138.49</u>	<u>7,138.49</u>
156. All Other Charges	0.00	0.00	<u>235,959.73</u>	<u>235,959.73</u>
157. Total Equipment Rental Credits	<u>834,931.60</u>	<u>2,476,265.32</u>	<u>609,218.68</u>	<u>3,920,415.60</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(289,060.38)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$834,931.60</u>	<u>\$2,476,265.32</u>	<u>\$609,218.68</u>	<u>\$3,920,415.60</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	21.30 %	63.16 %	15.54 %	100.00 %
161. Prorated Total Equipment Expense	<u>773,370.36</u>	<u>2,293,685.14</u>	<u>564,299.72</u>	<u>3,631,355.22</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(61,561.24)</u>	<u>(182,580.18)</u>	<u>(44,918.96)</u>	<u>(289,060.38)</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.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	63,215.16	49,917.85
165. Primary Maintenance	253,720.53	200,350.42
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	103,969.81	82,099.81
168. Local Maintenance	644,108.72	508,620.41
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	315,945.46	249,486.35
171. Equipment Expense - Indirect	126,641.23	100,002.23
172. Equipment Expense - Operating	0.00	0.00
173. Administration	238,234.96	0.00
174. State Trunkline Maintenance	228,821.91	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	10,285.59	0.00
177. Other	606,676.74	2.30
178. Total Payroll	\$2,591,620.11	
179. Less Applicable Payroll	(1,084,019.20)	
180. Total Applicable Labor Cost	\$1,507,600.91	Total Distributive \$1,190,479.37

	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	\$262,780.06	\$79,034.67	\$459,642.27	\$595,319.83	\$10,317.60	\$3,779.00	\$1,410,873.43
182. Less: Benefits Recovered	(33,052.36)	(3,959.86)	(49,990.53)	(73,726.29)	(1,052.91)	(434.90)	(162,216.85)
183. Less: Refunds	0.00	(18,589.78)	(12.75)	(39,574.68)	0.00	0.00	(58,177.21)
184. Benefits to be Distributed	229,727.70	56,485.03	409,638.99	482,018.86	9,264.69	3,344.10	1,190,479.37
185. Applicable Labor Cost	1,507,600.91	1,507,600.91	1,507,600.91	1,507,600.91	1,507,600.91	1,507,600.91	
186. Factor	0.152380	0.037467	0.271716	0.319726	0.006145	0.002218	0.789652

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.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,011,851.36	77,843.42
189. Primary Maintenance	1,823,712.59	69,857.42
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,512,551.91	133,476.96
192. Local Maintenance	4,089,171.17	153,995.50
193. Other	0.00	0.00
194. TOTAL	\$11,437,287.03	\$435,173.30

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	7,868.73	(18,434.87)	63,443.00	0.00	382,296.44	\$435,173.30
196. Applicable Operation Cost	11,437,287.03	11,437,287.03	11,437,287.03	11,437,287.03	11,437,287.03	
197. Factor	0.000688	(0.001612)	0.005547	0.000000	0.033425	\$0.038048

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	440,391.75	877,257.44	1,649,303.03	2,768,771.43	2,089,694.78	3,646,028.87
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,348,871.25	3,651,289.40	544,698.76	591,877.27	1,893,570.01	4,243,166.67
202. Total	<u>\$1,789,263.00</u>	<u>\$4,528,546.84</u>	<u>\$2,194,001.79</u>	<u>\$3,360,648.70</u>	<u>\$3,983,264.79</u>	<u>\$7,889,195.54</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	\$228,821.91	\$0.00
204. Fringe Benefits	167,619.34	0.00
205. Equipment Rental	366,120.46	0.00
206. Materials	515,028.09	47,458.01
207. Handling Charges	0.00	0.00
208. Overhead	134,407.80	4,033.93
209. Other	154.10	0.00
210. Total Charges for Current Year	\$1,412,151.70	\$51,491.94
211. Beginning Balance	144,745.93	0.00
212. Sub-Total	1,556,897.63	51,491.94
213. Less Credits	(1,393,045.63)	(51,491.94)
214. Ending Balance	\$163,852.00	\$0.00

Year Ended - 2022

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	20,812.50
217. Equipment Road (976, 981)	796,050.98
218. Equipment Shop (977)	20,336.07
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	1,123.95
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$838,323.50</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	250,353.74	0.00	587,969.76	838,323.50
225. Less: Equipment Retirements 689	0.00	0.00	(40,603.55)	(40,603.55)
226. Sub-total	250,353.74	0.00	547,366.21	797,719.95
227. Less: Depreciation and Depletion 968	(274,616.10)	0.00	(645,062.75)	(919,678.85)
228. Net Capital Outlay Expenditure	<u>\$(24,262.36)</u>	<u>\$0.00</u>	<u>\$(97,696.54)</u>	<u>\$(121,958.90)</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)	1,071,379.67	0.00	2,516,195.12	3,587,574.79
230. Percentage of Total	29.86 %	0.00 %	70.14 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>7,402.76</u>	<u>0.00</u>	<u>17,385.78</u>	<u>24,788.54</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>\$7,992,573.40</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>289,768.33</u>
234. Total Capital Outlay (from Page 13)			<u>838,323.50</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>483,984.62</u>
236. Interest Expense (from Page 6 Expenditures)			<u>20,545.83</u>
236 a. Total Deductions			<u>1,632,622.28</u>
236 b. Adjusted MTF Returns			<u>6,359,951.12</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,089,694.78</u>	<u>\$3,646,028.87</u>	<u>5,735,723.65</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,893,570.01</u>	<u>4,243,166.67</u>	<u>6,136,736.68</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,983,264.79</u>	<u>7,889,195.54</u>	<u>11,872,460.33</u>
241. 90% of Adjusted MTF Returns			<u>5,723,956.01</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>148,495.45</u>	<u>165,641.28</u>	<u>255,221.46</u>	<u>499,830.99</u>	<u>444,144.36</u>
Fiscal Year	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenditures (\$)	<u>1,090,200.10</u>	<u>973,408.19</u>	<u>299,997.51</u>	<u>442,311.35</u>	<u>695,389.27</u>
242. TOTAL					<u>\$5,014,639.96</u>

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

$$\underline{7,992,573.40} \times .10 = \underline{799,257.34}$$

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	\$211,582.22
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	0.00
728	Office Supplies - Shop	2,448.76
731	Janitor Supplies - Shop	8,518.55
733	Welding Supplies	13,088.13
734	Safety Supplies - Shop	83,309.49
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	115,857.67
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,289.81
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	1,595.33
875	Insurance - Shop Buildings	25,160.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	22,199.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	63,184.20
931	Buildings Repairs and Maintenance	36,201.58
932	Yard and Storage Repairs and Maintenance	25,088.59
933	Shop Equipment Repairs and Maintenance	12,525.18
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	16,036.22
956	Safety Expense - Shop	7,857.65
968	Depreciation - Shop Building	22,885.41
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	12,809.64
968	Depreciation - Stockroom Expense	0.00
707	Other:	98,072.73
	243. TOTAL	\$781,710.16

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	\$205,550.56
709-714	Administrative Leave	17,654.91
724	Fringe Benefits	96,143.13
727	Postage	1,935.85
728	Office Supplies	7,114.06
730	Dues and Subscriptions	36,796.13
801	Contractual Services	0.00
803	Legal Services	8,119.97
804	Auditing and Accounting Services	15,700.53
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	756.51
861	Travel and Mileage	5,074.17
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,827.85
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	6,057.21
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	487.81
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	4,000.34
	Other:	21,318.90
	244. TOTAL	\$428,537.93
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(138,441.73)
629	Overhead - State Trunkline Maintenance	(327.87)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(138,769.60)
	245. Net Administrative Expense	\$289,768.33

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
4 Mile	US131-205th	3,468.25	Resurfacing
200th	4 Mile - 5 Mile	18,264.03	Resurfacing
4 Mile	US131 - 200th	5,429.13	Resurfacing
15 Mile	230th - CL	4,165.03	Resurfacing
Old State	Polk - north to forest limits	8,714.11	Resurfacing
	246. Total	<u>\$40,040.55</u>	

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	0.00 mi.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	11.21 mi.	2,084,914.79	20.46 mi.	3,263,005.12
253. Gravel Surfacing	0.00 mi.	0.00	9.67 mi.	339,648.49
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		2,084,914.79		3,602,653.61
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	4,779.99	0.00 ea.	43,375.26
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		4,779.99		43,375.26
265. TOTAL PRESERVATION - STRUCT IMP		\$2,089,694.78		\$3,646,028.87

*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				
	Miles Outside Municipalities		Funds Received (\$)	Miles Outside Municipalities		Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)		Total Primary (mi)	Primary Urban (mi)			
Aetna	53.99	0.00	168,340.83	15.47	0.00	43,857.45	2,241	47,822.94
Austin	56.04	0.00	174,732.72	15.35	0.00	43,517.25	1,715	36,598.10
Big Rapids	28.40	29.86	169,232.92	6.10	8.19	150,053.39	3,917	83,588.78
Chippewa	46.73	0.00	145,704.14	25.01	0.00	70,903.35	1,227	26,184.18
Colfax	47.45	4.21	159,324.52	14.48	3.08	90,977.60	1,962	41,869.08
Deerfield	56.58	0.00	176,416.45	24.00	0.00	68,040.00	1,785	38,091.90
Fork	61.12	0.00	190,572.16	12.50	0.00	35,437.50	1,627	34,720.18
Grant	44.27	0.00	138,033.86	18.01	0.00	51,058.35	702	14,980.68
Green	61.12	4.74	203,379.64	15.50	2.56	85,440.10	3,219	68,693.46
Hinton	58.13	0.00	181,249.34	22.05	0.00	62,511.75	1,054	22,492.36
Martiny	48.70	0.00	151,846.60	23.27	0.00	65,970.45	1,594	34,015.96
Mecosta	45.69	7.09	161,618.60	15.53	0.00	44,027.55	2,744	58,556.96
Millbrook	51.06	0.00	159,205.08	16.90	0.00	47,911.50	1,064	22,705.76
Morton	39.55	0.00	123,316.90	13.61	0.00	38,584.35	4,426	94,450.84
Sheridan	55.79	0.00	173,953.22	13.41	0.00	38,017.35	1,314	28,040.76
Wheatland	54.53	0.00	170,024.54	6.00	0.00	17,010.00	1,396	29,790.64
266. Totals	809.15	45.90	\$2,646,951.52	257.19	13.83	\$953,317.94	31,987	\$682,602.58

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* (\$)
AETNA	0.00	870,965.53	870,965.53	366,599.30
AUSTIN	0.00	949,293.36	949,293.36	293,417.05
BIG RAPIDS	0.00	716,291.56	716,291.56	612,978.72
CHIPPEWA	0.00	283,795.01	283,795.01	110,969.82
COLFAX	0.00	438,894.48	438,894.48	82,181.63
DEERFIELD	0.00	80,771.60	80,771.60	35,415.49
FORK	0.00	107,531.39	107,531.39	0.00
GRANT	0.00	258,864.10	258,864.10	129,144.48
GREEN	0.00	233,500.83	233,500.83	70,551.37
HINTON	0.00	71,698.30	71,698.30	4,300.00
MARTINY	0.00	191,426.50	191,426.50	47,361.74
MECOSTA	0.00	232,745.89	232,745.89	134,734.70
MILLBROOK	0.00	0.00	0.00	7,920.00
MORTON	0.00	389,323.53	389,323.53	194,782.16
SHERIDAN	0.00	251,072.15	251,072.15	60,939.43
WHEATLAND	0.00	659,549.42	659,549.42	456,566.98
267. Totals	\$0.00	\$5,735,723.65	\$5,735,723.65	\$2,607,862.87

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

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

Year Ended - 2022

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: 330#/SY Asphalt over Gravel Road

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-001-180th/22-000	84,620.81	09/12/2022	Asphalt

Work Type: Add 4" Paved Shoulders @ 220#/SY

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM458-459-014-100Pier/22-000	190,493.65	05/18/2022	Asphalt

Work Type: Add 4" Gravel & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-004-105th/22-000	28,540.26	07/19/2022	Gravel
HM488-489-004-90th/22-000	38,648.73	07/20/2022	Gravel
HM488-489-009-190th/21-000	15,284.13	06/30/2022	Gravel
HM488-489-015-10th/22-000	24,886.21	07/13/2022	Gravel
HM488-489-015-20th/22-000	72,431.94	07/18/2022	Gravel
HM488-489-015-20th15/22-000	60,663.26	07/18/2022	Gravel
HM488-489-015-Harding/22-000	29,272.50	07/12/2022	Gravel

Work Type: Chip & Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M466-467-002-104-0-2022	26,846.97	07/25/2022	Asphalt
M466-467-003-104-0-2022	75,023.60	07/22/2022	Asphalt
M466-467-004-104-0-2022	186,728.39	07/15/2022	Asphalt
M466-467-007-104-0-2022	98,464.59	07/21/2022	Asphalt
M466-467-012-104-0-2022	80,453.00	07/22/2022	Asphalt
M466-467-013-104-0-2022	35,930.99	07/21/2022	Asphalt
M496-497-003-104-0-2022	170,180.14	07/25/2022	Asphalt
M496-497-005-104-0-2022	54,716.36	07/21/2022	Asphalt
M496-497-008-104-0-2022	56,984.16	07/25/2022	Asphalt
M496-497-014-104-0-2022	15,783.33	07/25/2022	Asphalt

Year Ended - 2022

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

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
M496-497-013-109-04-2022	4,480.50	10/11/2022	Asphalt

Work Type: Crush & Shape (220#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-003-18Mile/22 & HM488-489-009-18Mile/22	66,371.35	06/14/2022	Asphalt
HM488-489-005-172nd/22-000-2 "	51,820.26	10/11/2022	Asphalt

Work Type: Crush & Shape (330#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM458-459-001-4Mile/22-000	606,086.66	09/08/2022	Asphalt
HM458-459-002-130th/22-000	382,711.87	06/13/2022	Asphalt
HM458-459-002-175th/22-000	366,524.10	09/14/2022	Asphalt
HM458-459-005-175th/22-000	212,079.01	09/14/2022	Asphalt
HM488-489-003-205th/22 & HM488-489-009-205th/22	124,599.39	06/14/2022	Asphalt
HM488-489-005-172nd/22-000-3 "	149,615.49	10/11/2022	Asphalt
HM488-489-009-205th/22-000	66,255.30	06/14/2022	Asphalt
HM488-489-014-60th/22 & HM488-489-016-60th/22	228,082.56	06/03/2022	Asphalt

Work Type: Crush & Shape (350#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-008-150TH/22-000	258,173.67	09/01/2022	Asphalt

Work Type: Mill & Fill (220#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-003-WaldW/22-000	144,421.54	06/22/2022	Asphalt

Year Ended - 2022

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

Work Type: Overlay (150#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-004-110TH/22-000	71,850.13	07/07/2022	Asphalt

Work Type: Overlay (165#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM458-459-011-13M/22-000	15,943.66	08/22/2022	Asphalt
HM488-489-009-230th/22-000	103,989.95	06/15/2022	Asphalt
HM488-489-007-19Mile/22-000	55,603.83	11/07/2022	Asphalt

Work Type: Overlay (170#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM458-459-006-155th/22-000	80,771.60	05/19/2022	Asphalt
HM458-459-010-1MILE/22-000	71,698.30	05/19/2022	Asphalt

Work Type: Overlay (180#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-004-19M/22-000	141,385.13	05/16/2022	Asphalt

Work Type: Overlay (185#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-016-50th/22-000	194,003.35	05/17/2022	Asphalt

Work Type: Overlay (220#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM458-459-001-4M205/22-000	28,339.40	09/08/2022	Asphalt
HM458-459-003-Woodw/22-000	22,809.75	05/11/2022	Asphalt
HM458-459-015-13Mile/22-000	62,166.82	06/02/2022	Asphalt

Year Ended - 2022

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

HM488-489-001-200th/22-000	151,918.66	08/12/2022	Asphalt
HM488-489-003-Woodw/22-000	99,572.36	05/11/2022	Asphalt
HM488-489-011-13Mile/22-000	171,108.50	05/23/2022	Asphalt
HM488-489-012-190th/22-000	66,726.97	06/20/2022	Asphalt
HM488-489-012-196th/22-000	32,849.13	06/20/2022	Asphalt
HM488-489-012-Millerd/22-000	68,341.68	05/14/2022	Asphalt

Work Type: Overlay (330#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-003-215th/22-000	195,357.41	05/10/2022	Asphalt

Work Type: Wedge & Overlay (200#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-002-130th/22-000	129,144.91	07/13/2022	Asphalt

Work Type: Wedge & Overlay (230#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-014-Midstate/22-000	81,788.72	09/19/2022	Asphalt

Work Type: Wedge & Overlay (285#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-003-ARNHI/22-000	65,812.96	06/15/2022	Asphalt

Work Type: Wedge & Overlay (315#/SY)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
HM488-489-016-10th/22-000	345,237.16	07/06/2022	Asphalt

Year Ended - 2022

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

Work Type: Wedge & Overlay (330#/SY)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
HM488-489-003-183rd/22-000	64,980.92	06/03/2022	Asphalt
HM488-489-012-11Mile/22-000	64,155.74	05/21/2022	Asphalt

Year Ended - 2022

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
070	A/R Other	35,861.82
070-077	A/R	13,297.69
197	L T Receivable	0.00

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078	SOM DISASTER FUNDS	0.00
197	Receivables	12,947.88

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339	Deferred L/C Receivable	12,947.88

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State-FED STP	2,973.36
283	Performance Deposit Payable	3,000.00

Line: 49 Specify - County

Account	Description	Amount (\$)
475-R500	Utility	3,800.00
R500	Driveway Permits	3,650.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
R510	HRRR	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
R510	Safety	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
560	HIPCRRSAA Fund	228,611.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
R583-2	County Road Fund	0.00

Year Ended - 2022

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

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
R583-7	SALE OF FEDERAL AID	736,284.00

Line: 80 SC-Other - County

Account	Description	Amount (\$)
695	Lease Proceeds	0.00
R632	Road Abandonment Fees	0.00
R647/648	Fuel/Chloride	29,228.58

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
Damage	Damage	0.00
R676	Reimbursements	2,423.43

Line: 109 Other - Local

Account	Description	Amount (\$)
009	Tree Removal	0.00
495	Fed Aid Projects	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
465	Federal Aid Projects	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Direct Equipment Expense	815,264.23
510	FA	1,557.34

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	8,622.89
511	Indirect	34,100.71
513	Dist. Fringes	0.00
514	Other Dist. Exp.	183,714.58
515	MISC	9,521.55
970	Capital Outlay	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
M466	Rounding	2.30

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
070	A/R	2,018.54

Year Ended - 2022

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

257	Accrued Wages	(5,451.07)
513	Distributive Fringe	489,700.64
514	Distributive	120,408.63
518	State Non-Maint. TWA	0.00

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount (\$)
070	A/R	(2,018.54)
109	Inventory	0.00
513/257	Dist Fringes&Accr Wages	(484,249.57)
514	Other Dist. Exp	(120,408.63)
515	Administration	(238,234.96)
517	State Trunkline Maint	(228,821.91)
518	State Non-Maint.	0.00
970	Capital Outlay	(10,285.59)

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	Unemployment & Misc	3,779.00
OFF	OFF W/O PAY	0.00
OFFCOVID	Off with Pay COVID	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720 - 0	Unemployment - Employees	(434.90)

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
M466	Rounding	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704	Employee Training/Safety Expense	38,727.45
705	Staff/Engineering Dept.	54,179.32
708	WEIGHMASTER CHARGES	19,155.93
761-774	Material Chrgs	211,410.07
768	Sign Shop	2,521.28
779	Wetland Mitigation	(302.50)
802	ENGR CONTRACTUAL SVCS	14,855.00
960	County Drain Assessmens	0.00
968/969	Depreciation	23,947.36
MISC	Miscellaneous Chrgs	17,802.53

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Salt Adjustment	154.10

Year Ended - 2022

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

Line: 213 Less Credits - MDOT Other

Account	Description	Amount (\$)
078	TWA RECEIPTS	(51,491.94)
078	Rounding	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Widening	73,079.88
459	Shoulder Paving	177,367.83
459	Reconst	243,402.79
489	Widening	98,250.65
489	Reconst	103,288.12
489	Shoulder Paving	0.00
M466	Edgeline Painting	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
228	Forklift Chrgs	0.00
735/958	Miscellaneous	9,610.89
740	Operating Fluids	61,088.66
743	Hazardous Waste	23,615.27
812	Safety Inspections	2,898.85
935	Small Shop Tools	859.06
RENTAL	Rental Equipment	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
804	Adj. For C/O Exp	0.00
813	Closing Cost/Recording Fees	90.00
863	MISC	1,267.94
864	Meals	1,070.96
881	Errors & Omissions Ins	18,890.00
890	Claims Paid	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
R630	O/H - All Other Svcs	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
465	Tree	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
128	ARCH CULVERTS	0.00

Year Ended - 2022

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

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
128	ARCH CULVERTS	0.00
190th/21	190th tree removal	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
128	ARCH CULVERTS	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
128	Culvert	0.00
150th/20	tree removal	0.00
16mile23	small urban	0.00
90thbl	Bike Lane	0.00