

**2022**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Grand Traverse 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	\$475,702.87
2. Investments	10,504,513.76
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,633,655.00
b. State Trunkline Maintenance	406,115.37
c. State Transportation Department - Other	389.71
d. Due on County Road Agreement	997,446.33
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	56,434.01

**Inventories/Pre-Paid Insurance/Other**

	0.00
4. Deferred Expense State Aid	932,468.71
5. Road Materials	392,266.66
6. Equipment Materials and Parts	75,699.81
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$16,474,692.23**

Year Ended - 2022

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$897,381.26
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	75,385.55
14. Advances	848,499.20
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	919,825.00

**Fund Balances**

19. Primary Road Fund	627,011.20
20. Local Road Fund	(390,776.25)
21. County Road Commission Fund	255,830.33
<b>22. Total Fund Balances</b>	<b>492,065.28</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$3,233,156.29**

Year Ended - 2022

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

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
24. Land		\$1,036,599.00
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	5,426,833.00	
27 a.Less: Accumulated Depreciation	(1,853,864.00)	3,572,969.00
28. Equipment - Road	16,423,459.00	
28 a.Less: Accumulated Depreciation	(12,784,725.00)	3,638,734.00
29. Equipment - Shop	454,126.00	
29 a.Less: Accumulated Depreciation	(263,565.00)	190,561.00
30. Equipment - Engineers	647,040.00	
30 a.Less: Accumulated Depreciation	(265,932.00)	381,108.00
31. Equipment - Yard and Storage	1,864,184.00	
31 a.Less: Accumulated Depreciation	(1,489,894.00)	374,290.00
32. Equipment and Furniture - Office	532,205.00	
32 a.Less: Accumulated Depreciation	(390,216.00)	141,989.00
33. Infrastructure	158,054,095.00	
33 a.Less: Accumulated Depreciation	(60,693,444.00)	97,360,651.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$106,696,901.00</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	9,336,250.00
	37 d.Infrastructure	97,360,651.00
	<b>38. Total Equities</b>	<b>\$106,696,901.00</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,687,347.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		98,389.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$1,785,736.00</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b>Taxes</b>				
46. County Wide Millage	\$4,602,471.19	\$0.00	\$0.00	\$4,602,471.19
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	4,602,471.19	0.00	0.00	4,602,471.19
<b>Licenses and Permits</b>				
49. Specify	113,940.00	47,117.65	0.00	161,057.65
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	562,354.55	0.00	0.00	562,354.55
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	562,354.55	0.00	0.00	562,354.55
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,810.19	3,189.81		10,000.00
58. Snow Removal	179,054.00	139,839.66		318,893.66
59. Urban Road	1,099,262.55	480,907.08		1,580,169.63
60. Allocation	8,635,508.02	4,044,762.18		12,680,270.20
61. Total MTF	9,920,634.76	4,668,698.73		14,589,333.49
<b>Other</b>				
62. Local Bridge	(10,725.66)	0.00		(10,725.66)
63. Other	139,983.00	65,579.00	0.00	205,562.00
64. Total Other	129,257.34	65,579.00	0.00	194,836.34
<b>Economic Development Fund</b>				
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	49,667.25		49,667.25
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	49,667.25		49,667.25
<b>72. Total State Sources</b>	<b>\$10,049,892.10</b>	<b>\$4,783,944.98</b>	<b>\$0.00</b>	<b>\$14,833,837.08</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	348,029.03	820.00	348,849.03
75. Other	0.00	165,302.00	0.00	165,302.00
76. Total Contributions	0.00	513,331.03	820.00	514,151.03
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,347,074.14	1,347,074.14
78. Trunkline Non-maintenance	0.00		91,545.80	91,545.80
79. Salvage Sales	0.00	0.00	4,926.00	4,926.00
80. Other	0.00	0.00	85,843.79	85,843.79
81. Total Charges	0.00	0.00	1,529,389.73	1,529,389.73
<b>Interest and Rents</b>				
82. Interest Earned	149,662.00	9,308.00	49,879.52	208,849.52
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	149,662.00	9,308.00	49,879.52	208,849.52
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	179,798.00	179,798.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	179,798.00	179,798.00
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$15,478,319.84</b>	<b>\$5,353,701.66</b>	<b>\$1,759,887.25</b>	<b>\$22,591,908.75</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$696,003.69	\$0.00		\$696,003.69
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.	696,003.69	0.00		696,003.69
<b>Preservation - Structural Improvements</b>				
104. Roads	8,276,108.25	514,338.94		8,790,447.19
105. Structures	14,932.56	639,101.27		654,033.83
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.	8,291,040.81	1,153,440.21		9,444,481.02
<b>Maintenance</b>				
111. Roads	1,975,064.13	2,967,184.56		4,942,248.69
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,963,417.40	1,384,506.37		3,347,923.77
115. Traffic Control	639,699.46	107,656.35		747,355.81
116. Total Maintenance	4,578,180.99	4,459,347.28		9,037,528.27
117. Total Construction, Preservation And Maintenance	13,565,225.49	5,612,787.49		19,178,012.98
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,335,197.00	1,335,197.00
119. Trunkline Non-maintenance	0.00		92,038.10	92,038.10
120. Administrative Expense	710,529.65	293,990.83		1,004,520.48
121. Equipment - Net	(198,996.50)	(276,357.54)	(139,517.16)	(614,871.20)
122. Capital Outlay - Net	0.00	0.00	157,692.32	157,692.32
123. Debt Principal Payment	740,000.00	89,987.00	0.00	829,987.00
124. Interest Expense	34,550.00	24,070.13	0.00	58,620.13
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	58,646.66	58,646.66
127. Total Other	1,286,083.15	131,690.42	1,504,056.92	2,921,830.49
<b>128. Total Expenditures</b>	<b>\$14,851,308.64</b>	<b>\$5,744,477.91</b>	<b>\$1,504,056.92</b>	<b>\$22,099,843.47</b>

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	\$15,478,319.84	\$5,353,701.66	\$1,759,887.25	\$22,591,908.75
130. Total Expenditures	14,851,308.64	5,744,477.91	1,504,056.92	22,099,843.47
131. Excess of Revenues Over (Under) Expenditures	627,011.20	(390,776.25)	255,830.33	492,065.28
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	627,011.20	(390,776.25)	255,830.33	492,065.28
136. Beginning Fund	0.00	0.00	0.00	0.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	0.00	0.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$627,011.20	\$(390,776.25)	\$255,830.33	\$492,065.28



Year Ended - 2022

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

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$298,301.25	
142. Depreciation	<u>1,448,953.03</u>	
143. Other	<u>403,050.83</u>	
<b>144. Total Direct</b>		<u>2,150,305.11</u>

145. Indirect Equipment Expense		<u>719,387.48</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>578,153.41</u>	
<b>148. Total Operating</b>		<u>\$578,153.41</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,447,846.00

**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	9,077.36	9,961.45		19,038.81
152. Maintenance	<u>1,305,777.68</u>	<u>1,816,051.11</u>		<u>3,121,828.79</u>
153. Inventory Operations	0.00	0.00	25,423.93	25,423.93
154. MDOT	0.00		<u>639,703.11</u>	<u>639,703.11</u>
155. Other Reimbursable Charges	0.00	0.00	1,149.27	1,149.27
156. All Other Charges	0.00	0.00	255,573.29	255,573.29
157. Total Equipment Rental Credits	<u>1,314,855.04</u>	<u>1,826,012.56</u>	<u>921,849.60</u>	<u>4,062,717.20</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(614,871.20)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,314,855.04</u>	<u>\$1,826,012.56</u>	<u>\$921,849.60</u>	<u>\$4,062,717.20</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.36 %	44.95 %	22.69 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,115,858.54</u>	<u>1,549,655.02</u>	<u>782,332.44</u>	<u>3,447,846.00</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(198,996.50)</u>	<u>(276,357.54)</u>	<u>(139,517.16)</u>	<u>(614,871.20)</u>

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	60,224.49	40,866.01
165. Primary Maintenance	513,430.89	348,391.90
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	29,656.78	20,123.80
168. Local Maintenance	758,502.47	514,686.53
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	177,712.96	120,588.29
171. Equipment Expense - Indirect	160,864.32	109,155.47
172. Equipment Expense - Operating	0.00	0.00
173. Administration	530,103.72	0.00
174. State Trunkline Maintenance	239,311.49	
175. Sundry Account Rec.	2,242.17	
176. Capital Outlay	0.00	0.00
177. Other	999,824.94	474,614.59
<b>178. Total Payroll</b>	<b>\$3,471,874.23</b>	
179. Less Applicable Payroll	(1,072,034.42)	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,399,839.81</b>	Total Distributive <b>\$1,628,426.59</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$261,524.60	\$84,930.02	\$619,328.10	\$792,885.50	\$31,886.12	\$1,399.00	\$1,791,953.34
182. Less: Benefits Recovered	(23,865.73)	(7,750.39)	(56,517.51)	(72,355.70)	(2,909.81)	(127.61)	(163,526.75)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	237,658.87	77,179.63	562,810.59	720,529.80	28,976.31	1,271.39	1,628,426.59
185. Applicable Labor Cost	2,469,639.12	2,469,639.12	2,469,639.12	2,469,639.12	2,469,639.12	2,469,639.12	
186. Factor	0.096232	0.031251	0.227892	0.291755	0.011733	0.000515	0.659378

Year Ended - 2022

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$634,354.63	\$61,649.06
188. Primary Preservation - Struct Imp.	7,577,040.51	714,000.30
189. Primary Maintenance	4,173,710.50	404,470.49
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,051,285.75	102,154.46
192. Local Maintenance	4,064,405.20	394,942.08
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$17,500,796.59</b>	<b>\$1,677,216.39</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	0.00	(9,595.37)	73,329.90	0.00	1,613,481.86	\$1,677,216.39
196. Applicable Operation Cost	17,500,796.59	17,500,796.59	17,500,796.59	17,500,796.59	17,500,796.59	
197. Factor	0.000000	(0.000548)	0.004190	0.000000	0.092195	\$0.095837

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.	\$177,619.51	\$0.00	\$518,384.18	\$0.00	\$696,003.69	\$0.00
199. Preser - Struct. Imp.	1,068,007.03	165,337.93	7,223,033.78	988,102.28	8,291,040.81	1,153,440.21
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,039,465.19	4,328,070.86	538,715.80	131,276.42	4,578,180.99	4,459,347.28
<b>202. Total</b>	<u>\$5,285,091.73</u>	<u>\$4,493,408.79</u>	<u>\$8,280,133.76</u>	<u>\$1,119,378.70</u>	<u>\$13,565,225.49</u>	<u>\$5,612,787.49</u>

Year Ended - 2022

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$238,860.61	\$450.88
204. Fringe Benefits	161,517.87	304.88
205. Equipment Rental	639,446.48	256.63
206. Materials	162,270.57	83,117.51
207. Handling Charges	0.00	0.00
208. Overhead	133,095.61	7,908.20
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,335,191.14</b>	<b>\$92,038.10</b>
211. Beginning Balance	173,276.06	0.00
212. Sub-Total	1,508,467.20	92,038.10
213. Less Credits	(1,102,351.83)	(91,648.39)
<b>214. Ending Balance</b>	<b>\$406,115.37</b>	<b>\$389.71</b>

Year Ended - 2022

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

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$33,651.75
216. Buildings (975)	61,344.44
217. Equipment Road (976, 981)	1,443,613.20
218. Equipment Shop (977)	99,325.00
219. Equipment Engineers (978)	204,354.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	109,914.93
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,952,203.32</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,952,203.32	1,952,203.32
225. Less: Equipment Retirements 689	0.00	0.00	(423.10)	(423.10)
226. Sub-total	0.00	0.00	1,951,780.22	1,951,780.22
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,794,087.90)	(1,794,087.90)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$157,692.32</u>	<u>\$157,692.32</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	9,526,278.65	9,526,278.65
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>179,798.00</u>	<u>179,798.00</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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$14,589,333.49</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,004,520.48</u>
234. Total Capital Outlay (from Page 13)			<u>1,952,203.32</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>829,987.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>58,620.13</u>
236 a. Total Deductions			<u>3,845,330.93</u>
236 b. Adjusted MTF Returns			<u>10,744,002.56</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$8,291,040.81</u>	<u>\$1,153,440.21</u>	<u>9,444,481.02</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>4,578,180.99</u>	<u>4,459,347.28</u>	<u>9,037,528.27</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>12,869,221.80</u>	<u>5,612,787.49</u>	<u>18,482,009.29</u>
241. 90% of Adjusted MTF Returns			<u>9,669,602.30</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)

<b>Fiscal Year</b>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenditures (\$)</b>	<u>933,802.00</u>	<u>187,656.00</u>	<u>245,310.00</u>	<u>501,198.00</u>	<u>476,538.22</u>
<b>Fiscal Year</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Expenditures (\$)</b>	<u>860,542.19</u>	<u>1,460,252.21</u>	<u>316,439.63</u>	<u>793,861.01</u>	<u>1,053,057.82</u>
<b>242. TOTAL</b>					<u>\$6,828,657.08</u>

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

$$\underline{4,589,333.49} \times .10 = \underline{1,458,933.35}$$



Year Ended - 2022

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$254,156.75
712-724	Fringe Benefits - Shop Employees	17,183.14
721	Drug Testing	743.57
728	Office Supplies - Shop	405.92
731	Janitor Supplies - Shop	3,817.41
733	Welding Supplies	4,391.97
734	Safety Supplies - Shop	180.29
736	Tire Shop Supplies	0.00
737	Shop Supplies	16,248.89
791	Equipment Material/Parts Inventory Adjustment	42,071.83
801	Contractual Services - Shop	1,404.80
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	1,681.64
810	Education Expense - Shop	705.00
850-859	Communications - Shop	1,812.18
861	Travel and Mileage - Shop Employees	1,320.39
862	Freight Costs	0.00
875	Insurance - Shop Buildings	15,253.54
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	71,789.93
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	60,528.05
931	Buildings Repairs and Maintenance	64,977.78
932	Yard and Storage Repairs and Maintenance	1,337.82
933	Shop Equipment Repairs and Maintenance	10,032.72
934	Office Equipment Repairs and Maintenance	518.00
941	Equipment Rental - Shop Pickup/Wrecker	25,424.93
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	89,995.92
968	Depreciation - Storage Building	13,623.81
968	Depreciation - Shop Equipment	19,601.20
968	Depreciation - Stockroom Expense	0.00
707	Other:	180.00
	<b>243. TOTAL</b>	<b>\$719,387.48</b>

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)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$461,218.28
709-714	Administrative Leave	50,013.21
724	Fringe Benefits	203,691.09
727	Postage	3,276.24
728	Office Supplies	7,043.24
730	Dues and Subscriptions	22,847.98
801	Contractual Services	2,498.02
803	Legal Services	5,804.10
804	Auditing and Accounting Services	12,500.00
807	Data Processing	177,978.55
810	Education	8,615.90
850-853	Communications	18,716.41
861	Travel and Mileage	6,138.55
862	Freight	0.00
873	Public Relations	8,978.22
874	Advertising	467.75
875	Insurance - Building and Contents	8,851.62
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	23,270.80
882	Insurance - General Liability	458.37
920-923	Utilities	19,155.89
931	Building Repair/Maintenance	22,312.52
934	Office Equipment Repair/Maintenance	2,782.75
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	29,881.58
968	Depreciation - Engineering Equipment	64,035.29
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$1,160,536.36</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(150,604.87)
691	Purchase Discounts	(5,411.01)
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(156,015.88)</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,004,520.48</b>

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>
Davis Rd	Grant Township	8,277.88	GravelSurfacing
Carpenter Creek Rd	Union Township	8,277.88	GravelSurfacing
Vans Lane	Fife Lake Township	8,277.92	GravelSurfacing
Sands Creek Rd	Paradise Township	8,277.88	GravelSurfacing
Hoosier Valley Rd	Blair Township	8,277.88	GravelSurfacing
Lake Dubonnet Rd	Long Lake Township	8,277.84	GravelSurfacing
	<b>246. Total</b>	<u>\$49,667.28</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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$696,003.69	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$696,003.69</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	9.07 mi.	x \$8,276,108.25	0.00 mi.	\$514,338.94
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
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		8,276,108.25		514,338.94
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	14,932.56	0.00 ea.	639,101.27
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>14,932.56</b>		<b>639,101.27</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$8,291,040.81</b>		<b>\$1,153,440.21</b>

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

Year Ended - 2022

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Acme	39.64	27.43	197,713.38	10.20	1.74	57,122.40	4,456	95,091.04
Blair	68.95	35.35	310,501.79	15.52	6.53	149,850.50	8,994	191,931.96
East Bay	92.44	33.88	379,771.69	34.77	15.01	341,885.06	11,589	247,309.26
Fife Lake	56.91	0.00	177,445.38	7.69	0.00	21,801.15	1,070	22,833.80
Garfield	69.91	60.65	381,855.70	37.24	34.73	668,548.70	19,499	416,108.66
Grant	36.66	0.00	114,305.88	21.93	0.00	62,171.55	1,212	25,864.08
Green Lake	47.54	3.19	156,849.10	20.88	2.25	95,667.30	6,703	143,042.02
Long Lake	64.75	8.09	223,749.68	25.64	1.25	92,951.90	9,956	212,461.04
Mayfield	41.11	0.00	128,180.98	13.08	0.00	37,081.80	1,786	38,113.24
Paradise	56.35	0.00	175,699.30	25.53	0.00	72,377.55	3,521	75,138.14
Peninsula	62.94	8.18	218,349.28	15.73	6.24	145,744.94	6,068	129,491.12
Union	57.50	0.00	179,285.00	13.63	0.00	38,641.05	468	9,987.12
Whitewater	68.71	0.00	214,237.78	16.25	0.00	46,068.75	2,688	57,361.92
<b>266. Totals</b>	<b>763.41</b>	<b>176.77</b>	<b>\$2,857,944.94</b>	<b>258.09</b>	<b>67.75</b>	<b>\$1,829,912.65</b>	<b>78,010</b>	<b>\$1,664,733.40</b>
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**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Acme	0.00	28,415.42	28,415.42	6,222.91
Blair	0.00	2,047,233.83	2,047,233.83	16,265.64
East Bay	0.00	732,650.63	732,650.63	18,149.88
Fife Lake	0.00	780,979.86	780,979.86	14,922.60
Garfield	696,003.69	3,200,286.80	3,896,290.49	1,746.13
Grant	0.00	756,959.92	756,959.92	8,614.41
Green Lake	0.00	0.00	0.00	14,909.04
Long Lake	0.00	236,998.74	236,998.74	154,929.36
Mayfield	0.00	17,591.60	17,591.60	11,242.33
Paradise	0.00	11,718.71	11,718.71	37,849.14
Peninsula	0.00	167,521.74	167,521.74	25,015.70
Union	0.00	781,232.21	781,232.21	7,671.57
Whitewater	0.00	682,891.56	682,891.56	31,310.32
<b>267. Totals</b>	<b>\$696,003.69</b>	<b>\$9,444,481.02</b>	<b>\$10,140,484.71</b>	<b>\$348,849.03</b>

\*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: Chip Seal and Fog Seal w/ Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E002 - Cedar Run	166,634.98	09/15/2022	Seal Coat
21E004 - E Long Lake	122,654.22	09/15/2022	Asphalt
21E005 - Gray	71,603.06	09/15/2022	Asphalt
21E006 - Karlin Rd	117,116.90	09/15/2022	Asphalt
21E007 - Nessen Rd	17,004.34	09/15/2022	Asphalt
21E008 - N Long Lake	44,470.00	09/15/2022	Asphalt
21E009 - Peninsula Dr	131,217.14	09/15/2022	Asphalt
21E010 - Secor	76,965.58	09/15/2022	Asphalt
21E011 - Strait Rd	61,600.19	09/15/2022	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E113 - Garfield Rd	143.65	08/29/2022	Asphalt
21E112 - East Silver Lake Rd	16,487.65	08/29/2022	Asphalt

Work Type: Crush &amp; Shape w/ 3.5" Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E318 - Townline Rd	780,979.86	08/30/2022	Asphalt
22E310 - River Rd	467,624.24	09/15/2022	Asphalt
22E319 - Wilson Rd	756,959.92	09/15/2022	Asphalt

Work Type: Crush &amp; Shape w/ 5.5" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22E314 - Hoch Rd	1.00	09/15/2022	Asphalt

Work Type: HMA Shldrs

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2022

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

22E316 - Supply Rd 781,232.21 09/15/2022 Asphalt

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Work Type: Post Recon Chip Seal with Fog Seal (R\$Model)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
21E003 - Church Rd	61,409.13	09/15/2022	Asphalt
21E012 - Tilton Rd	62,450.15	09/15/2022	Asphalt

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Year Ended - 2022

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
01	Due from MDOT Disbursement	0.00
01	Property Tax Receivable	0.00
01	Due from State-MTF	0.00
PA207	Due From State PA207	0.00
Wetland	Wetland	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
01	Deferred bond contribution	919,825.00
01	Deferred inflow property tax	0.00
125	Deferred Exp-Fed Aid	0.00
Misc Adj	Misc Adj	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
01	Permit/Plan reviews	0.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
1	License and permit	47,117.65

Line: 49 Specify - Primary

Account	Description	Amount (\$)
1	License and permit	113,940.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
HRRR	High Risk Rural Roads	0.00
M137	Fed-Juris Tfr Const	0.00
Safety	Hazard Elim/Safety	0.00
USDA	Grand Trav. Band	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
01	Wetland Bank	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
1	Other	65,579.00
PA82	PA 82 of 2018	0.00

Year Ended - 2022

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

**Line: 63 OTH-Other - Primary**

Account	Description	Amount (\$)
M137	Juris Tfr-Const	0.00
Other	Other	139,983.00
PA207	PA207 of 2018	0.00
PA82	PA 82 of 2017	0.00

**Line: 70 EDF-Other - Local**

Account	Description	Amount (\$)
01	Other	0.00

**Line: 75 CFL-Other - County**

Account	Description	Amount (\$)
01	Bond, County	0.00

**Line: 75 CFL-Other - Local**

Account	Description	Amount (\$)
01	Bond, County	165,302.00

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
01	Reimb. Material	0.00
1	Logging revenue	25,000.00
2	Refunds MCRICIP	61,770.00
3	Other	(926.21)

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
Other	Other	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
01	Engineering	0.00
505	Sundries	58,646.66
507	Wetland	0.00

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
01	Parts, Supplies & Repairs	403,050.83

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
01	'	0.00
1	Other	3,705.52
2	514	226,266.76

Year Ended - 2022

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

3	516	25,601.01
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**Line: 164 Primary Preservation - Struct. Imp. - Distributive Calculation**

Account	Description	Amount (\$)
1	459	35,588.51
2	460	5,277.50

**Line: 164 Primary Preservation - Struct. Imp. - Total Labor Charge**

Account	Description	Amount (\$)
1	459	52,446.93
2	460	7,777.56

**Line: 165 Primary Maintenance - Distributive Calculation**

Account	Description	Amount (\$)
1	467	134,299.49
2	472	160,226.29
3	473	52,717.60
4	474	1,148.52

**Line: 165 Primary Maintenance - Total Labor Charge**

Account	Description	Amount (\$)
1	467	197,919.09
2	472	236,128.32
3	473	77,690.85
4	474	1,692.63

**Line: 167 Local Preservation - Struct. Imp. - Distributive Calculation**

Account	Description	Amount (\$)
1	489	4,109.32
2	490	16,014.48

**Line: 167 Local Preservation - Struct. Imp. - Total Labor Charge**

Account	Description	Amount (\$)
1	489	6,055.98
2	490	23,600.80

**Line: 168 Local Maintenance - Distributive Calculation**

Account	Description	Amount (\$)
1	497	384,316.20
2	502	121,206.29
3	503	9,164.04

**Line: 168 Local Maintenance - Total Labor Charge**

Account	Description	Amount (\$)
1	497	566,373.50
2	502	178,623.83

Year Ended - 2022

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

3	503	13,505.14
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**Line: 170 Equipment Expense-Direct - Distributive Calculation**

Account	Description	Amount (\$)
1	510	120,588.29

**Line: 170 Equipment Expense-Direct - Total Labor Charge**

Account	Description	Amount (\$)
1	510	177,712.96

**Line: 171 Equipment Expense-Indirect - Distributive Calculation**

Account	Description	Amount (\$)
1	511	109,155.47

**Line: 171 Equipment Expense-Indirect - Total Labor Charge**

Account	Description	Amount (\$)
1	511	160,864.32

**Line: 173 Administration - Total Labor Charge**

Account	Description	Amount (\$)
1	515	530,103.72

**Line: 174 State Trunkline Maintenance - Total Labor Charge**

Account	Description	Amount (\$)
1	517	238,860.61
2	518	450.88

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
516	Activity 516	201,310.03
999	Activity 513	0.00
999	Activity 514	273,304.56

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
01	Activity 513	300,377.04
01	Activity 514	402,773.76
01	Activity 518 Non-maint.	0.00
516	Activity 516	296,674.14

**Line: 179 Less Applicable Payroll - Total Labor Charge**

Account	Description	Amount (\$)
1	505	(2,242.17)
2	513	(300,377.04)
3	517	(238,860.61)

Year Ended - 2022

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

4	518	(450.88)
5	515	(530,103.72)

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
01	Unemployment	0.00
801.020	Benefit Admin	1,399.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
01	misc allocation	(127.61)

**Line: 187 Primary Const. / Cap. Imp. - Cost of Operations**

Account	Description	Amount (\$)
1	451	634,354.63

**Line: 187 Primary Const. / Cap. Imp. - Distributed Total**

Account	Description	Amount (\$)
1	451	61,649.06

**Line: 188 Primary Prsv. / Struct. Imp. - Cost of Operations**

Account	Description	Amount (\$)
1	459 & 460	7,577,040.51

**Line: 188 Primary Prsv. / Struct. Imp. - Distributed Total**

Account	Description	Amount (\$)
1	459 & 460	714,000.30

**Line: 189 Primary Maintenance - Cost of Operations**

Account	Description	Amount (\$)
1	467, 472, 473, 474	4,173,710.50

**Line: 189 Primary Maintenance - Distributed Total**

Account	Description	Amount (\$)
1	467, 472, 473, 474	404,470.49

**Line: 191 Local Prsv. / Struct. Imp. - Cost of Operations**

Account	Description	Amount (\$)
1	489, 490	1,051,285.75

**Line: 191 Local Prsv. / Struct. Imp. - Distributed Total**

Account	Description	Amount (\$)
1	489, 490	102,154.46

Year Ended - 2022

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

**Line: 192 Local Maintenance - Cost of Operations**

Account	Description	Amount (\$)
1	497, 502, 503	4,064,405.20

**Line: 192 Local Maintenance - Distributed Total**

Account	Description	Amount (\$)
1	497, 502, 503	394,942.08

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
1	Other expense	1,613,481.86

**Line: 198 Const. / Cap. Imp. Contractor Primary**

Account	Description	Amount (\$)
1	451 payables	518,384.18

**Line: 198 Const. / Cap. Imp. County Primary**

Account	Description	Amount (\$)
1	451 Non payable	177,619.51

**Line: 199 Prsv-Struct. Imp. Contractor Local**

Account	Description	Amount (\$)
1	489, 490 payables	988,102.28

**Line: 199 Prsv-Struct. Imp. County Local**

Account	Description	Amount (\$)
1	489, 490 non payables	165,337.93

**Line: 199 Prsv-Struct. Imp. County Primary**

Account	Description	Amount (\$)
1	459, 460 non payables	1,068,007.03

**Line: 201 Maintenance Contractor Local**

Account	Description	Amount (\$)
1	497, 502, 503 payables	131,276.42

**Line: 201 Maintenance Contractor Primary**

Account	Description	Amount (\$)
1	467, 472, 473, 474 payables	538,715.80

**Line: 201 Maintenance County Local**

Account	Description	Amount (\$)
1	497, 502, 503 non payables	4,328,070.86

Year Ended - 2022

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

**Line: 201 Maintenance County Primary**

Account	Description	Amount (\$)
1	467, 472, 473, 474 non payables	4,039,465.19

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
.	.	0.00

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
01	Transfers	0.00

**Line: 213 Less Credits - MDOT Other**

Account	Description	Amount (\$)
1	Receipts	(91,648.39)
1	Beginning Balance	0.00

**Line: 213 Less Credits - Trunkline Maintenance**

Account	Description	Amount (\$)
1	Receipts	(1,102,351.83)

**Line: 231 Gain or (Loss) on Disposal 693 - Total**

Account	Description	Amount (\$)
.	.	0.00
1	Gain on disposal	179,798.00

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
001	2022	1,053,057.82

**Line: 243 707 Other**

Account	Description	Amount (\$)
01	Equipment Repairs	0.00
01	Hyd oil, grease, anti-freeze	0.00
01	Inventory adjustment	0.00
01	Misc	0.00
01	Insurance - Gen. Liab.	0.00
01	Employee Relations	0.00
2	Towing	180.00
791	Inventory Adjustment	0.00

**Line: 243 707 Wages - Shop and Garage**

Account	Description	Amount (\$)
1	511 exp	254,156.75

**Line: 244 244 Other**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
01	Office Equipment & Furniture	0.00

**Line: 257 Other Primary System \*Unit**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
Other	Slope Flat/Guardrail	0.00

**Line: 257 Other Primary System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
Other	Slope Flat/Guardrail	0.00

**Line: 259 Other Local System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
Erosion	Erosion	0.00

**Line: 259 Other Primary System Expenditure**

<b>Account</b>	<b>Description</b>	<b>Amount (\$)</b>
Erosion	Erosion	0.00
RSA	Road Safety Audit	0.00