

2021  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS

Emmet 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

4-29-22  
\_\_\_\_\_  
Date

Year Ended - 2021

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

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

1. Cash	\$905,933.11
2. Investments	450,600.24
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,277,570.56
b. State Trunkline Maintenance	247,728.52
c. State Transportation Department - Other	2,470.55
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	18,592.95

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

	0.00
4. Deferred Expense State Aid	420,479.37
5. Road Materials	358,415.05
6. Equipment Materials and Parts	111,284.03
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	8,210.37
9. Other	

**10. TOTAL ASSETS****\$3,801,284.75**

## Year Ended - 2021

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

## Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$203,617.07
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	101,995.41
14. Advances	423,628.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	603,961.26
18. Other	474.73

Fund Balances

19. Primary Road Fund	2,188,565.23
20. Local Road Fund	0.00
21. County Road Commission Fund	279,043.05
<b>22. Total Fund Balances</b>	<b>2,467,608.28</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$3,801,284.75**

## Year Ended - 2021

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$37,094.02
25. Land Improvements	\$1,091,440.83	
25 a.Less: Accumulated Depreciation	(138,687.78)	952,753.05
26. Depletable Assets	232,409.60	
26 a.Less: Accumulated Depreciation	(86,046.96)	146,362.64
27. Buildings	6,124,308.30	
27 a.Less: Accumulated Depreciation	(2,440,557.28)	3,683,751.02
28. Equipment - Road	10,366,580.72	
28 a.Less: Accumulated Depreciation	(8,998,786.99)	1,367,793.73
29. Equipment - Shop	258,414.96	
29 a.Less: Accumulated Depreciation	(217,230.55)	41,184.41
30. Equipment - Engineers	53,706.58	
30 a.Less: Accumulated Depreciation	(53,706.58)	0.00
31. Equipment - Yard and Storage	235,594.57	
31 a.Less: Accumulated Depreciation	(210,064.51)	25,530.06
32. Equipment and Furniture - Office	94,620.20	
32 a.Less: Accumulated Depreciation	(88,620.24)	5,999.96
33. Infrastructure	73,971,419.51	
33 a.Less: Accumulated Depreciation	(17,746,628.54)	56,224,790.97
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		258,245.83
	<b>36. Total Assets</b>	<b>\$62,743,505.69</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	85,168.31
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,175,300.58
	37 d.Infrastructure	56,483,036.80
	<b>38. Total Equities</b>	<b>\$62,743,505.69</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		2,520,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		494,617.48
42. Installment/Lease Purchase Payable		150,704.75
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$3,165,322.23</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	12,075.00	28,275.00	30,500.00	70,850.00
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	5,280.47	0.00	0.00	5,280.47
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	165,964.50	0.00	0.00	165,964.50
56. Total Federal Sources	171,244.97	0.00	0.00	171,244.97
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	6,596.86	3,403.14		10,000.00
58. Snow Removal	157,032.20	80,895.38		237,927.58
59. Urban Road	202,381.50	72,460.48		274,841.98
60. Allocation	4,459,796.28	2,300,690.73		6,760,487.01
61. Total MTF	4,825,806.84	2,457,449.73		7,283,256.57
<b>Other</b>				
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
<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)	972.72	0.00		972.72
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	972.72	0.00		972.72
<b>72. Total State Sources</b>	<b>\$4,826,779.56</b>	<b>\$2,457,449.73</b>	<b>\$0.00</b>	<b>\$7,284,229.29</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$80.00	\$80.00
74. Township Contr.	337,733.78	3,432,800.85	0.00	3,770,534.63
75. Other	0.00	66,381.90	0.00	66,381.90
76. Total Contributions	337,733.78	3,499,182.75	80.00	3,836,996.53
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,598,458.24	1,598,458.24
78. Trunkline Non-maintenance	0.00		1,653,452.14	1,653,452.14
79. Salvage Sales	0.00	0.00	7,802.82	7,802.82
80. Other	0.00	0.00	6,560.00	6,560.00
81. Total Charges	0.00	0.00	3,266,273.20	3,266,273.20
<b>Interest and Rents</b>				
82. Interest Earned	261.75	0.00	16.71	278.46
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	261.75	0.00	16.71	278.46
<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.	3,014.17	0.00	138,253.35	141,267.52
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	1,835,185.73	181,159.00	84,049.42	2,100,394.15
91. Total Other	1,838,199.90	181,159.00	222,302.77	2,241,661.67
<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	363,779.78	363,779.78
96. Total Other Fin. Sources	0.00	0.00	363,779.78	363,779.78
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$7,186,294.96</b>	<b>\$6,166,066.48</b>	<b>\$3,882,952.46</b>	<b>\$17,235,313.90</b>

## 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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	2,708,046.30	4,008,921.05		6,716,967.35
105. Structures	475,120.78	80,894.67		556,015.45
106. Safety Projects	219,557.98	0.00		219,557.98
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	145,983.20	257,377.09		403,360.29
110. Total Preservation - Struct. Imp.	3,548,708.26	4,347,192.81		7,895,901.07
<b>Maintenance</b>				
111. Roads	1,028,129.98	1,288,672.03		2,316,802.01
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	842,777.29	859,174.89		1,701,952.18
115. Traffic Control	60,757.98	37,410.67		98,168.65
116. Total Maintenance	1,931,665.25	2,185,257.59		4,116,922.84
117. Total Construction, Preservation And Maintenance	5,480,373.51	6,532,450.40		12,012,823.91
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,544,621.24	1,544,621.24
119. Trunkline Non-maintenance	0.00		1,653,452.14	1,653,452.14
120. Administrative Expense	265,495.25	316,462.83		581,958.08
121. Equipment - Net	124,417.99	155,243.90	90,928.93	370,590.82
122. Capital Outlay - Net	(56,425.32)	0.00	(319,297.34)	(375,722.66)
123. Debt Principal Payment	0.00	0.00	658,443.51	658,443.51
124. Interest Expense	0.00	0.00	81,811.31	81,811.31
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	13,446.35	0.00	80.00	13,526.35
127. Total Other	346,934.27	471,706.73	3,710,039.79	4,528,680.79
<b>128. Total Expenditures</b>	<b>\$5,827,307.78</b>	<b>\$7,004,157.13</b>	<b>\$3,710,039.79</b>	<b>\$16,541,504.70</b>

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	\$7,186,294.96	\$6,166,066.48	\$3,882,952.46	\$17,235,313.90
130. Total Expenditures	5,827,307.78	7,004,157.13	3,710,039.79	16,541,504.70
131. Excess of Revenues Over (Under) Expenditures	1,358,987.18	(838,090.65)	172,912.67	693,809.20
132. Optional Transfers				
132 a. Primary to Local (50%)	(838,090.65)	838,090.65		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	(838,090.65)	838,090.65		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	520,896.53	0.00	172,912.67	693,809.20
136. Beginning Fund	1,667,668.70	0.00	106,130.38	1,773,799.08
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,667,668.70	0.00	106,130.38	1,773,799.08
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$2,188,565.23	\$0.00	\$279,043.05	\$2,467,608.28



Year Ended - 2021

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$545,924.98	
142. Depreciation	<u>716,480.02</u>	
143. Other	<u>396,891.99</u>	
<b>144. Total Direct</b>		<u>1,659,296.99</u>

145. Indirect Equipment Expense		<u>777,963.10</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>262,724.30</u>	
<b>148. Total Operating</b>		<u>\$262,724.30</u>

**149. TOTAL EQUIPMENT EXPENSE** \$2,699,984.39

**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>191,994.82</u>	<u>158,636.50</u>		<u>350,631.32</u>
152. Maintenance	<u>590,049.54</u>	<u>817,167.85</u>		<u>1,407,217.39</u>
153. Inventory Operations	0.00	0.00	11,917.61	11,917.61
154. MDOT	0.00		<u>466,588.68</u>	<u>466,588.68</u>
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	<u>93,038.57</u>	<u>93,038.57</u>
157. Total Equipment Rental Credits	<u>782,044.36</u>	<u>975,804.35</u>	<u>571,544.86</u>	<u>2,329,393.57</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>370,590.82</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$782,044.36</u>	<u>\$975,804.35</u>	<u>\$571,544.86</u>	<u>\$2,329,393.57</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	33.57 %	41.89 %	24.54 %	100.00 %
161. Prorated Total Equipment Expense	<u>906,462.35</u>	<u>1,131,048.25</u>	<u>662,473.79</u>	<u>2,699,984.39</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>124,417.99</u>	<u>155,243.90</u>	<u>90,928.93</u>	<u>370,590.82</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.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	140,466.10	186,780.71
165. Primary Maintenance	375,403.11	499,188.17
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	113,302.55	150,662.84
168. Local Maintenance	395,449.95	525,845.24
169. Inventory	6,491.78	8,632.37
170. Equipment Expense - Direct	234,328.79	311,596.19
171. Equipment Expense - Indirect	116,411.53	154,796.95
172. Equipment Expense - Operating	0.00	0.00
173. Administration	315,831.35	359,697.16
174. State Trunkline Maintenance	338,192.69	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	93,944.65	124,921.87
<b>178. Total Payroll</b>	<b>\$2,129,822.50</b>	
179. Less Applicable Payroll	(654,024.04)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,475,798.46</b>	Total Distributive <b>\$2,322,121.50</b>

	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	\$329,381.94	\$61,977.00	\$1,661,488.88	\$685,102.54	\$4,489.04	\$1,074.00	\$2,743,513.40
182. Less: Benefits Recovered	(47,726.90)	(6,016.22)	(240,746.98)	(98,191.02)	(650.45)	(155.63)	(393,487.20)
183. Less: Refunds	0.00	(20,456.71)	0.00	(7,447.99)	0.00	0.00	(27,904.70)
184. Benefits to be Distributed	281,655.04	35,504.07	1,420,741.90	579,463.53	3,838.59	918.37	2,322,121.50
185. Applicable Labor Cost	1,475,798.46	1,791,629.81	1,791,629.81	1,791,629.81	1,791,629.81	1,791,629.81	
186. Factor	0.190849	0.019817	0.792989	0.323428	0.002143	0.000513	1.329739

Year Ended - 2021

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

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	3,461,618.33	87,089.93
189. Primary Maintenance	1,884,259.67	47,405.58
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	4,240,506.99	106,685.82
192. Local Maintenance	2,131,628.55	53,629.04
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$11,718,013.54</b>	<b>\$294,810.37</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	11,653.29	6,816.84	(18,361.51)	0.00	294,701.75	\$294,810.37
196. Applicable Operation Cost	11,718,013.54	11,718,013.54	11,718,013.54	11,718,013.54	11,718,013.54	
197. Factor	0.000994	0.000582	(0.001567)	0.000000	0.025149	\$0.025158

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.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	544,938.70	446,026.20	3,003,769.56	3,901,166.61	3,548,708.26	4,347,192.81
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,853,512.18	2,060,276.60	78,153.07	124,980.99	1,931,665.25	2,185,257.59
<b>202. Total</b>	<u>\$2,398,450.88</u>	<u>\$2,506,302.80</u>	<u>\$3,081,922.63</u>	<u>\$4,026,147.60</u>	<u>\$5,480,373.51</u>	<u>\$6,532,450.40</u>

Year Ended - 2021

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$338,192.69	\$0.00
204. Fringe Benefits	393,487.20	0.00
205. Equipment Rental	466,588.68	0.00
206. Materials	95,614.07	0.00
207. Handling Charges	0.00	0.00
208. Overhead	149,791.40	129,533.14
209. Other	100,947.20	1,523,919.00
<b>210. Total Charges for Current Year</b>	<b>\$1,544,621.24</b>	<b>\$1,653,452.14</b>
211. Beginning Balance	187,591.07	2,892.61
212. Sub-Total	1,732,212.31	1,656,344.75
213. Less Credits	(1,484,483.79)	(1,653,874.20)
<b>214. Ending Balance</b>	<b>\$247,728.52</b>	<b>\$2,470.55</b>

## Year Ended - 2021

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

## SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	499,928.71
218. Equipment Shop (977)	17,501.76
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$517,430.47</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	517,430.47	517,430.47
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	517,430.47	517,430.47
227. Less: Depreciation and Depletion 968	(56,425.32)	0.00	(836,727.81)	(893,153.13)
228. Net Capital Outlay Expenditure	<u>\$(56,425.32)</u>	<u>\$0.00</u>	<u>\$(319,297.34)</u>	<u>\$(375,722.66)</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)	141,593.63	0.00	6,494,597.92	6,636,191.55
230. Percentage of Total	2.13 %	0.00 %	97.87 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>3,014.17</u>	<u>0.00</u>	<u>138,253.35</u>	<u>141,267.52</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)

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$7,283,256.57</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>581,958.08</u>
234. Total Capital Outlay (from Page 13)			<u>517,430.47</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>658,443.51</u>
236. Interest Expense (from Page 6 Expenditures)			<u>81,811.31</u>
236 a. Total Deductions			<u>1,839,643.37</u>
236 b. Adjusted MTF Returns			<u>5,443,613.20</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,548,708.26</u>	<u>\$4,347,192.81</u>	<u>7,895,901.07</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,931,665.25</u>	<u>2,185,257.59</u>	<u>4,116,922.84</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(157,798.62)</u>	<u>0.00</u>	<u>(157,798.62)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>5,322,574.89</u>	<u>6,532,450.40</u>	<u>11,855,025.29</u>
241. 90% of Adjusted MTF Returns			<u>4,899,251.88</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>413,643.00</u>	<u>1,516,174.79</u>	<u>90,991.63</u>	<u>344,806.29</u>	<u>124,761.19</u>
Fiscal Year	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenditures (\$)	<u>293,521.38</u>	<u>231,737.76</u>	<u>351,778.06</u>	<u>568,045.89</u>	<u>791,933.13</u>
<b>242. TOTAL</b>					<u>\$4,727,393.12</u>

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

$$\underline{7,283,256.57} \times .10 = \underline{728,325.66}$$



Year Ended - 2021

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

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$159,907.83
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	5,647.43
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,676.40
733	Welding Supplies	6,808.11
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	283.36
737	Shop Supplies	38,957.81
791	Equipment Material/Parts Inventory Adjustment	97.02
801	Contractual Services - Shop	18,556.80
805	Health Services	0.00
806	Laundry Services	4,635.01
807	Data Processing - Shop	0.00
810	Education Expense - Shop	885.61
850-859	Communications - Shop	3,418.95
861	Travel and Mileage - Shop Employees	631.56
862	Freight Costs	0.00
875	Insurance - Shop Buildings	14,109.70
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	66,655.00
883	Insurance - Underground Tank	1,814.25
921-923	Utilities - Shop and Storage Buildings	53,870.73
931	Buildings Repairs and Maintenance	146,051.02
932	Yard and Storage Repairs and Maintenance	60,218.22
933	Shop Equipment Repairs and Maintenance	5,517.10
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	12,867.61
968	Depreciation - Shop Building	123,232.01
968	Depreciation - Storage Building	8,371.32
968	Depreciation - Shop Equipment	5,175.17
968	Depreciation - Stockroom Expense	0.00
707	Other:	34,575.08
	<b>243. TOTAL</b>	<b>\$777,963.10</b>

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	\$567,704.96
709-714	Administrative Leave	124,699.93
724	Fringe Benefits	0.00
727	Postage	1,431.75
728	Office Supplies	8,750.95
730	Dues and Subscriptions	26,627.54
801	Contractual Services	3,638.14
803	Legal Services	4,873.69
804	Auditing and Accounting Services	8,029.25
807	Data Processing	21,533.10
810	Education	0.00
850-853	Communications	1,270.51
861	Travel and Mileage	13,423.74
862	Freight	0.00
873	Public Relations	135.90
874	Advertising	2,450.55
875	Insurance - Building and Contents	2,687.56
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	17,218.50
882	Insurance - General Liability	0.00
920-923	Utilities	6,187.68
931	Building Repair/Maintenance	26,816.67
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	112.99
966-967	Overhead	0.00
968	Depreciation - Buildings	7,336.03
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,067.21
	Other:	14,285.97
	<b>244. TOTAL</b>	<b>\$861,282.62</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(279,324.54)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(279,324.54)</b>
	<b>245. Net Administrative Expense</b>	<b>\$581,958.08</b>

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
None Used in 2021	None	0.00	ZeroDollarsSpent
		<b>246. Total</b>	<u>\$0.00</u>

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
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	x \$0.00	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>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	10.98 mi.	x \$927,891.65	4.27 mi.	\$1,842,591.26
252. Resurfacing	14.80 mi.	1,780,154.65	14.16 mi.	1,186,225.05
253. Gravel Surfacing	0.00 mi.	0.00	0.51 mi.	13,719.99
254. Paving Gravel Roads	0.00 mi.	0.00	3.05 mi.	966,384.75
<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.	219,557.98	0.00 ea.	0.00
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	15.00 ea.	145,983.20	8.02 ea.	257,377.09
260. Subtotals		3,073,587.48		4,266,298.14
<b>BRIDGES</b>				
261. Replacement	2.00 ea.	475,120.78	3.00 ea.	80,894.67
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>475,120.78</b>		<b>80,894.67</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,548,708.26</b>		<b>\$4,347,192.81</b>

\*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			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Bear Creek	72.67	18.20	269,528.09	21.09	11.76	244,951.56	6,542	136,466.12
Bliss	29.74	0.00	90,617.78	26.99	0.00	74,816.28	568	11,848.48
Carp Lake	35.50	0.00	108,168.50	13.51	0.00	37,449.72	748	15,603.28
Center	32.15	0.00	97,961.05	24.64	0.00	68,302.08	525	10,951.50
Cross Village	18.69	0.00	56,948.43	8.66	0.00	24,005.52	240	5,006.40
Friendship	36.71	0.00	111,855.37	11.39	0.00	31,573.08	954	19,900.44
Little Traverse	32.93	0.77	102,372.82	18.37	0.14	53,141.76	2,657	55,425.02
Littlefield	36.86	0.00	112,312.42	10.79	0.00	29,909.88	3,200	66,752.00
Maple River	54.24	0.00	165,269.29	5.96	0.00	16,521.12	1,295	27,013.70
McKinley	31.60	0.00	96,285.20	13.23	0.00	36,673.56	1,294	26,992.84
Pleasantview	37.52	0.00	114,323.44	18.94	0.00	52,501.68	918	19,149.48
Readmond	39.48	0.00	120,295.56	16.32	0.00	45,239.04	560	11,681.60
Resort	43.23	8.42	153,975.87	9.63	0.85	40,173.66	2,835	59,138.10
Springvale	55.27	0.00	168,407.69	28.83	0.00	79,916.76	2,146	44,765.56
Wawatam	11.03	0.00	33,608.41	10.68	0.00	29,604.96	711	14,831.46
West Traverse	18.70	0.00	56,978.90	8.13	0.00	22,536.36	1,768	36,880.48
<b>266. Totals</b>	<b>586.32</b>	<b>27.39</b>	<b>\$1,858,908.82</b>	<b>247.16</b>	<b>12.75</b>	<b>\$887,317.02</b>	<b>26,961</b>	<b>\$562,406.46</b>

Local Road Rate Per Mile	<u>3047</u>	Primary Road Rate Per Mile	<u>2772</u>
Local Urban Road Rate Per Mile	<u>2643</u>	Primary Urban Road Rate Per Mile	<u>15858</u>
Population Rate Per Capita	<u>20.86</u>		

Year Ended - 2021

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

**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>
Bear Creek	0.00	1,131,293.52	1,131,293.52	877,687.71
Bliss	0.00	75,601.30	75,601.30	24,272.71
Carp Lake	0.00	28,181.81	28,181.81	39,430.76
Center	0.00	91,451.47	91,451.47	48,491.12
Cross Village				
Friendship	0.00	157,383.84	157,383.84	137,999.84
Little Traverse	0.00	259,179.98	259,179.98	248,933.27
Littlefield	0.00	378,815.86	378,815.86	296,031.20
Maple River	0.00	127,007.65	127,007.65	93,851.66
McKinley	0.00	15,110.60	15,110.60	10,000.00
Pleasantview	0.00	330,553.86	330,553.86	254,916.72
Readmond	0.00	178,671.68	178,671.68	135,070.46
Resort	0.00	915,986.43	915,986.43	849,751.37
Springvale	0.00	429,737.44	429,737.44	371,529.34
Wawatam	0.00	3,483.90	3,483.90	91,698.00
West Traverse	0.00	143,838.80	143,838.80	290,870.47
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$4,266,298.14</b>	<b>\$4,266,298.14</b>	<b>\$3,770,534.63</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 - 2021

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

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

Work Type: Asphalt Wedge and Cap 2 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4105	1,063,762.72	05/19/2021	Asphalt

Work Type: Asphalt Wedging over 1.5" &gt;

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4111	33,291.87	09/28/2021	Asphalt
4113	222,748.26	10/05/2021	Asphalt
4115	118,849.58	09/30/2021	Asphalt
4116	82,867.48	09/30/2021	Asphalt
I57	114,180.12	09/22/2021	Asphalt
K27	91,451.33	09/27/2021	Asphalt
N23	75,601.16	10/06/2021	Asphalt
P36	24,082.77	09/28/2021	Asphalt

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
E98	229,859.29	07/22/2021	Asphalt
E99	29,590.79	07/22/2021	Asphalt
G40	51,433.02	05/28/2021	Asphalt
G41	105,950.95	05/28/2021	Asphalt

Work Type: Cold-In-Place Recycle &amp; Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
4100	807,688.29	07/08/2021	Asphalt

Work Type: Crush, Added Gravel Base, Shape, &amp; HMA Surf.

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A107	429,737.65	09/03/2021	Asphalt

Year Ended - 2021

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

B131	140,703.19	05/26/2021	Asphalt
B132	267,871.35	08/17/2021	Asphalt
4117	12,827.75	11/11/2021	Asphalt
499	98,452.87	11/11/2021	Asphalt

Work Type: Drn Correct, Culv Repl

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2183	45,666.40	10/06/2021	Asphalt
2184	54,415.69	09/01/2021	Asphalt
4109	49,790.56	05/31/2021	Asphalt
B127	203,258.91	10/31/2021	Asphalt
J41	15,110.56	09/30/2021	Gravel
2182	17,008.90	05/31/2021	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
H72	88,292.88	06/01/2021	Gravel

Work Type: HMA Overlay 2" or greater

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2181	204,790.50	05/28/2021	Asphalt

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
D97	378,815.92	06/16/2021	Asphalt

Work Type: Paving Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
B128	240,366.90	07/27/2021	Asphalt
H73	78,502.23	06/21/2021	Asphalt
H74	103,659.80	05/20/2021	Asphalt



## Year Ended - 2021

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

L33	164,951.63	11/03/2021	Asphalt
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Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
C148	915,986.78	08/28/2021	Asphalt

Work Type: Tree and Stump Removal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
B137	13,757.70	05/31/2021	Asphalt
L32A	13,719.99	05/31/2021	Gravel

Work Type: Ultra-Thin Bituminous Overlay (&lt; 20mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
B135	259,966.18	06/07/2021	Asphalt
H75	60,099.24	06/10/2021	Asphalt
F76	143,806.10	08/11/2021	Asphalt

Year Ended - 2021

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

**Sub Ledger Report**

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
076	Townships Other AR	314.34
077	Villages AR	5,738.03
078	State Maintenance Advance	2,158.00

**Line: 17 Deferred Revenue**

Account	Description	Amount (\$)
339.01	Forest Funds	127,757.26
339.06	Sale of Fed Aid-RC Oakland	476,204.00

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
228	Due to State FAS	474.73

**Line: 49 Specify - County**

Account	Description	Amount (\$)
450	Permits Non Specified P or L	30,500.00

**Line: 49 Specify - Local**

Account	Description	Amount (\$)
450	Permits on Local Roads	28,275.00

**Line: 49 Specify - Primary**

Account	Description	Amount (\$)
450	Permits on Primary Roads	12,075.00

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
210382	2178 Highway Safety Improve. Program	165,964.50

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

Account	Description	Amount (\$)
584	Dust Control	66,381.90

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

Account	Description	Amount (\$)
632	Violation Fees	250.00
632	Land Divisions	6,310.00

Year Ended - 2021

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

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
668	Royalties	31,952.50
674	Contrib. from Private Sources	5,650.00
676	Reimbursement	1,324.64
677	Gain on Materials	29,834.42
687	Sundry Refunds	1,209.86
696	Insurance Recoveries	14,078.00

**Line: 90 Other2 Other - Local**

Account	Description	Amount (\$)
675.02	Conservation Resource Alliance	18,650.00
675.04	Bureau of Indian Affairs	162,509.00

**Line: 90 Other2 Other - Primary**

Account	Description	Amount (\$)
583.07	Sale of Fed Aid 2020	467,404.00
675.02	Conservation Resource Alliance	38,170.00
675.03	Tip of the Mitt	232,341.73
675.04	Bureau of Indian Affairs	1,097,270.00

**Line: 109 Other - Local**

Account	Description	Amount (\$)
A489	Culvert Replacements	240,650.57
A489	Sewer/Slopes	16,726.52

**Line: 109 Other - Primary**

Account	Description	Amount (\$)
A459	Culvert Replacements	125,921.24
A462	Non Motorized Trails	20,061.96

**Line: 126 Other - County**

Account	Description	Amount (\$)
A521	Non-Road Project	80.00

**Line: 126 Other - Primary**

Account	Description	Amount (\$)
2173	Fed C Pickerel Lk Rd	13,446.35

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
A510	Equipment	6,851.11
A510	Vouchers/AP	276,763.15
A510	Materials	122,162.09
A510	Receipts	(8,884.36)

Year Ended - 2021

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

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

Account	Description	Amount (\$)
A510	Direct Equipment ERC	6,851.11
A511	Indirect Equipment ERC	36,121.53
A514	Other Distributive ERC	31,180.96
A515	Administrative ECR	18,884.97

**Line: 177 Other - Distributive Calculation**

Account	Description	Amount (\$)
A514	OTHER DIST	124,921.87

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

Account	Description	Amount (\$)
A514	OTHER DIST	93,944.65

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

Account	Description	Amount (\$)
724	HCSP	1,074.00

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

Account	Description	Amount (\$)
724	HCSP	(155.63)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
A514.451	Permit Expense	29,757.03
A514.703	Automobile Usage	2,941.33
A514.704	Training/Meeting	69,180.98
A514.705	General Engineering	63,292.80
A514.705	Inventory Mgmt	445.02
A514.706	Weightmaster	18,614.78
A514.707	Roadsoft Data Collection	7,669.80
A514.712	Exec. Order Covid 19	132.54
A514.722	Employment Testing	1,450.00
A514.729	Gen. Engineering Supplies	8,233.82
A514.736	Clothing-Weather	2,410.23
A514.768	Signs & Barricades	9,488.17
A514.794	Pit Maintenance	34,739.69
A514.880	Umbrella Insurance	1,209.00
A514.890	Claims Paid	1,000.00
A514.932	Yard/Storage Tank Repair/Maint.	2,810.31
A514.956	Safety Expense	34,615.52
A514.959	GWOA Adjustment	(2,601.00)
A514.968	Salt Shed Depreciation	9,311.73

Year Ended - 2021

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

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
213046	Mackinaw City Welcome Center	21,309.00
213057	Catch Basin Rehab	499,000.00
213103	Crack Seal	499,000.00
213144	Catch Basin Rehab	499,000.00
223017	Mackinaw City Welcome Center	5,610.00

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
A517	Purchases	91,328.75
A517.149	GWOA Adjustment	2,601.00
A517.195	Trunkline Liability	7,017.45

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
2174	Banwell Road	90,909.52
2181	Lake Road	40,958.10
2183	Beach Road Culverts	3,653.31
2184	Mitchell Road	10,883.14
4100	Wilderness Park Drive	121,153.24
4105	Stutsmanville Road	159,564.41
4109	Wilderness Park Drive	7,468.58
4110	E Robinson Road	4,114.64
4111	Paradise Trail (Old 31)	2,663.35
4117	Levering Road	1,924.16
499	Wilderness Park Drive	14,767.93
A107	Rustic Road	34,379.01
B128	Mindel Road	19,229.35
B131	Country Club Road	11,256.26
B132	Rustic & Bellmer Road	21,429.71
B135	Bear Creek Ultra Thins	20,797.29
C148	Eppler Road	109,918.41
D97	Crump Road	30,305.27
E98	Hedrick Road	18,388.74
E99	Catob Road	2,367.26
F76	Hughston Road	11,504.49
G41	Terpening Road	8,476.08
H72	Stutsmanville Rd East	13,243.84
H73	Stutsmanville Road	6,280.19
H74	Welsheimer Road	8,292.78
H75	Pleasantview Ultra Thins	4,807.94
L33	Hill Road	13,196.13

**Line: 243 707 Other**

Account	Description	Amount (\$)
A511.735	Small Shop Tools	13,395.44
A511.968	Land Improve Deprec.	21,179.64
A511.995	Building Interest	0.00

Year Ended - 2021

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

**Line: 244 244 Other**

Account	Description	Amount (\$)
734	First Aid Supplies	79.41
736	Printer/Copier Cost	4,160.60
801	Janitorial Services	4,639.70
801.5	Cobra/HRA Administration	732.75
884	Cyber Security Insurance	4,673.51

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

Account	Description	Amount (\$)
2177	Guardrail (No Contract)	0.00
2178	Sign Upgrade	0.00

**Line: 257 Other Primary System Expenditure**

Account	Description	Amount (\$)
2177	Guardrail (No Contract)	990.29
2178	Sign Upgrade	218,567.69

**Line: 259 Other Local System \*Unit**

Account	Description	Amount (\$)
A489	Culvert Replacement	8.00
A489	Sewer/Slopes	0.02

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
A489	Culvert Replacement	240,650.57
A489	Sewer/Slopes	16,726.52

**Line: 259 Other Primary System \*Unit**

Account	Description	Amount (\$)
A459	Culvert Replacement	14.00
A462	MDNR Bike Trail Culvert	1.00

**Line: 259 Other Primary System Expenditure**

Account	Description	Amount (\$)
A459	Culvert Replacement	125,921.24
A462	MDNR Bike Trail Culvert	20,061.96