

**2021**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Newaygo 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

\_\_\_\_\_  
Date

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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

1. Cash	\$3,998,413.99
2. Investments	1,207,149.30
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,664,691.53
b. State Trunkline Maintenance	62,221.93
c. State Transportation Department - Other	29,514.63
d. Due on County Road Agreement	684,174.68
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	116,099.12

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

	0.00
4. Deferred Expense State Aid	1,185,487.67
5. Road Materials	433,526.43
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	(824,181.18)
9. Other	

**10. TOTAL ASSETS****\$8,557,098.10**

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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

11. Accounts Payable	\$1,596,144.26
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	133,640.60
14. Advances	298,422.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	37,048.86

**Fund Balances**

19. Primary Road Fund	4,028,042.56
20. Local Road Fund	2,339,931.72
21. County Road Commission Fund	123,868.10
<b>22. Total Fund Balances</b>	<b>6,491,842.38</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$8,557,098.10**

## Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$208,560.90
25. Land Improvements	\$2,033,407.03	
25 a.Less: Accumulated Depreciation	(73,847.34)	1,959,559.69
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	2,611,232.22	
27 a.Less: Accumulated Depreciation	(1,599,318.23)	1,011,913.99
28. Equipment - Road	10,801,799.09	
28 a.Less: Accumulated Depreciation	(8,790,570.74)	2,011,228.35
29. Equipment - Shop	303,812.31	
29 a.Less: Accumulated Depreciation	(190,804.75)	113,007.56
30. Equipment - Engineers	91,400.82	
30 a.Less: Accumulated Depreciation	(71,245.66)	20,155.16
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	242,870.87	
32 a.Less: Accumulated Depreciation	(235,642.48)	7,228.39
33. Infrastructure	89,363,528.78	
33 a.Less: Accumulated Depreciation	(36,768,656.74)	52,594,872.04
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>\$57,926,526.08</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,331,654.04
	37 d.Infrastructure	52,594,872.04
	<b>38. Total Equities</b>	<b>\$57,926,526.08</b>
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		1,990,000.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		186,142.34
42. Installment/Lease Purchase Payable		1,347,926.04
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$3,524,068.38</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></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><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	45,388.11	45,388.11
<b><u>Federal Sources</u></b>				
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	451,870.83	568,381.38	0.00	1,020,252.21
54. High Priority	0.00	0.00	0.00	0.00
55. Other	193,176.42	0.00	0.00	193,176.42
56. Total Federal Sources	645,047.25	568,381.38	0.00	1,213,428.63
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	5,896.02	4,103.98		10,000.00
58. Snow Removal	59,776.97	0.00		59,776.97
59. Urban Road	0.00	0.00		0.00
60. Allocation	5,762,728.94	4,011,193.85		9,773,922.79
61. Total MTF	5,828,401.93	4,015,297.83		9,843,699.76
<b><u>Other</u></b>				
62. Local Bridge	723,519.11	177,270.17		900,789.28
63. Other	93,740.72	187,481.45	0.00	281,222.17
64. Total Other	817,259.83	364,751.62	0.00	1,182,011.45
<b><u>Economic Development Fund</u></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)	101,162.10	0.00		101,162.10
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	101,162.10	0.00		101,162.10
<b>72. Total State Sources</b>	<b>\$6,746,823.86</b>	<b>\$4,380,049.45</b>	<b>\$0.00</b>	<b>\$11,126,873.31</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## 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	\$8,544.82	\$8,544.82
74. Township Contr.	0.00	2,942,680.59	0.00	2,942,680.59
75. Other	649,850.25	0.00	17,073.42	666,923.67
76. Total Contributions	649,850.25	2,942,680.59	25,618.24	3,618,149.08
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		1,145,777.32	1,145,777.32
78. Trunkline Non-maintenance	0.00		115,579.69	115,579.69
79. Salvage Sales	0.00	0.00	15,422.99	15,422.99
80. Other	0.00	0.00	9,549.86	9,549.86
81. Total Charges	0.00	0.00	1,286,329.86	1,286,329.86
<b>Interest and Rents</b>				
82. Interest Earned	2,665.29	1,884.21	190.40	4,739.90
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,665.29	1,884.21	190.40	4,739.90
<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	846,491.56	846,491.56
89. Contributions from Private Sources	0.00	71,898.66	0.00	71,898.66
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	71,898.66	846,491.56	918,390.22
<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	1,057,925.00	1,057,925.00
96. Total Other Fin. Sources	0.00	0.00	1,057,925.00	1,057,925.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$8,044,386.65</b>	<b>\$7,964,894.29</b>	<b>\$3,261,943.17</b>	<b>\$19,271,224.11</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## 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	2,293,200.78	2,954,146.47		5,247,347.25
105. Structures	1,465,850.77	804,550.95		2,270,401.72
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.	3,759,051.55	3,758,697.42		7,517,748.97
<b>Maintenance</b>				
111. Roads	1,346,550.75	3,605,851.99		4,952,402.74
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	598,448.52	585,373.98		1,183,822.50
115. Traffic Control	17,150.19	18,797.57		35,947.76
116. Total Maintenance	1,962,149.46	4,210,023.54		6,172,173.00
117. Total Construction, Preservation And Maintenance	5,721,201.01	7,968,720.96		13,689,921.97
<b>Other</b>				
118. Trunkline Maintenance	0.00		1,159,374.32	1,159,374.32
119. Trunkline Non-maintenance	0.00		115,579.67	115,579.67
120. Administrative Expense	338,664.75	471,706.02		810,370.77
121. Equipment - Net	(9,758.87)	(26,646.55)	(6,052.19)	(42,457.61)
122. Capital Outlay - Net	0.00	0.00	619,790.90	619,790.90
123. Debt Principal Payment	0.00	0.00	1,346,940.46	1,346,940.46
124. Interest Expense	0.00	0.00	50,724.00	50,724.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	14,493.55	54,160.04	68,653.59
127. Total Other	328,905.88	459,553.02	3,340,517.20	4,128,976.10
<b>128. Total Expenditures</b>	<b>\$6,050,106.89</b>	<b>\$8,428,273.98</b>	<b>\$3,340,517.20</b>	<b>\$17,818,898.07</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## 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	\$8,044,386.65	\$7,964,894.29	\$3,261,943.17	\$19,271,224.11
130. Total Expenditures	6,050,106.89	8,428,273.98	3,340,517.20	17,818,898.07
131. Excess of Revenues Over (Under) Expenditures	1,994,279.76	(463,379.69)	(78,574.03)	1,452,326.04
132. Optional Transfers				
132 a. Primary to Local (50%)	(800,000.00)	800,000.00		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	(800,000.00)	800,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,194,279.76	336,620.31	(78,574.03)	1,452,326.04
136. Beginning Fund	2,833,762.80	2,003,311.41	202,442.13	5,039,516.34
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,833,762.80	2,003,311.41	202,442.13	5,039,516.34
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$4,028,042.56	\$2,339,931.72	\$123,868.10	\$6,491,842.38



Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$279,434.06	
142. Depreciation	<u>1,019,280.81</u>	
143. Other	<u>406,445.53</u>	
<b>144. Total Direct</b>		<u>1,705,160.40</u>

145. Indirect Equipment Expense		<u>493,128.63</u>
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>362,305.28</u>	
<b>148. Total Operating</b>		<u>\$362,305.28</u>

**149. TOTAL EQUIPMENT EXPENSE** \$2,560,594.31**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>113,633.46</u>	<u>178,641.56</u>		<u>292,275.02</u>
152. Maintenance	<u>484,677.34</u>	<u>1,455,043.25</u>		<u>1,939,720.59</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	<u>18,467.28</u>	<u>18,467.28</u>
154. MDOT	<u>0.00</u>		<u>223,124.31</u>	<u>223,124.31</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	<u>46,122.33</u>	<u>46,122.33</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	<u>83,342.39</u>	<u>83,342.39</u>
157. Total Equipment Rental Credits	<u>598,310.80</u>	<u>1,633,684.81</u>	<u>371,056.31</u>	<u>2,603,051.92</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(42,457.61)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$598,310.80</u>	<u>\$1,633,684.81</u>	<u>\$371,056.31</u>	<u>\$2,603,051.92</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.98 %	62.76 %	14.25 %	100.00 %
161. Prorated Total Equipment Expense	<u>588,551.93</u>	<u>1,607,038.26</u>	<u>365,004.12</u>	<u>2,560,594.31</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(9,758.87)</u>	<u>(26,646.55)</u>	<u>(6,052.19)</u>	<u>(42,457.61)</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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.	70,893.68	76,983.52
165. Primary Maintenance	321,913.22	349,565.89
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	119,243.92	129,487.09
168. Local Maintenance	689,258.12	748,466.08
169. Inventory	5,603.98	0.00
170. Equipment Expense - Direct	133,963.23	145,470.81
171. Equipment Expense - Indirect	73,385.27	79,689.14
172. Equipment Expense - Operating	0.00	0.00
173. Administration	357,492.64	388,199.65
174. State Trunkline Maintenance	252,344.31	
175. Sundry Account Rec.	29,887.36	
176. Capital Outlay	1,190.29	1,292.54
177. Other	0.00	0.00
<b>178. Total Payroll</b>	<b>\$2,055,176.02</b>	
179. Less Applicable Payroll	(287,835.65)	
<b>180. Total Applicable Labor Cost</b>	<b>\$1,767,340.37</b>	<b>Total Distributive \$1,919,154.72</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	\$254,451.39	\$113,495.00	\$713,807.09	\$1,095,632.17	\$31,476.57	\$79,131.20	\$2,287,993.42
182. Less: Benefits Recovered	(30,721.39)	(13,702.91)	(86,182.07)	(132,282.02)	(3,800.35)	(9,553.97)	(276,242.71)
183. Less: Refunds	(20.80)	(35,282.53)	(4,259.92)	(53,030.72)	0.00	(2.03)	(92,596.00)
184. Benefits to be Distributed	223,709.20	64,509.56	623,365.10	910,319.43	27,676.22	69,575.20	1,919,154.71
185. Applicable Labor Cost	1,767,340.37	1,767,340.37	1,767,340.37	1,767,340.37	1,767,340.37	1,767,340.37	
186. Factor	0.126580	0.036501	0.352714	0.515079	0.015660	0.039367	1.085901

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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.	3,233,341.31	36,985.74
189. Primary Maintenance	1,939,780.70	22,196.91
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,730,502.80	42,688.15
192. Local Maintenance	4,162,279.59	47,628.96
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$13,065,904.40</b>	<b>\$149,499.76</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	22,951.32	(15,247.82)	(177,138.00)	0.00	318,934.26	\$149,499.76
196. Applicable Operation Cost	13,065,904.40	13,065,904.40	13,065,904.40	13,065,904.40	13,065,904.40	
197. Factor	0.001757	(0.001167)	(0.013557)	0.000000	0.024410	\$0.011443

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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.	1,680,457.83	1,306,893.89	2,078,593.72	2,451,803.53	3,759,051.55	3,758,697.42
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,616,429.19	3,968,241.76	345,720.27	241,781.78	1,962,149.46	4,210,023.54
<b>202. Total</b>	<u>\$3,296,887.02</u>	<u>\$5,275,135.65</u>	<u>\$2,424,313.99</u>	<u>\$2,693,585.31</u>	<u>\$5,721,201.01</u>	<u>\$7,968,720.96</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$238,923.65	\$13,260.66
204. Fringe Benefits	261,716.98	14,525.73
205. Equipment Rental	205,506.28	17,618.03
206. Materials	362,400.84	61,120.62
207. Handling Charges	0.00	0.00
208. Overhead	90,826.57	9,054.63
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$1,159,374.32</b>	<b>\$115,579.67</b>
211. Beginning Balance	144,468.67	7,906.25
212. Sub-Total	1,303,842.99	123,485.92
213. Less Credits	(1,241,621.06)	(93,971.29)
<b>214. Ending Balance</b>	<b>\$62,221.93</b>	<b>\$29,514.63</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	413,061.12
217. Equipment Road (976, 981)	1,269,511.25
218. Equipment Shop (977)	9,917.00
219. Equipment Engineers (978)	19,831.00
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>\$1,712,320.37</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,712,320.37	1,712,320.37
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,712,320.37	1,712,320.37
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,092,529.47)	(1,092,529.47)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$619,790.90</u>	<u>\$619,790.90</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)	0.00	0.00	4,711,863.14	4,711,863.14
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>846,491.56</u>	<u>846,491.56</u>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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>\$9,843,699.76</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>810,370.77</u>
234. Total Capital Outlay (from Page 13)			<u>1,712,320.37</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>1,346,940.46</u>
236. Interest Expense (from Page 6 Expenditures)			<u>50,724.00</u>
236 a. Total Deductions			<u>3,920,355.60</u>
236 b. Adjusted MTF Returns			<u>5,923,344.16</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,759,051.55</u>	<u>\$3,758,697.42</u>	<u>7,517,748.97</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,962,149.46</u>	<u>4,210,023.54</u>	<u>6,172,173.00</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>5,721,201.01</u>	<u>7,968,720.96</u>	<u>13,689,921.97</u>
241. 90% of Adjusted MTF Returns			<u>5,331,009.74</u>

**Year Ended - 2021**

**Start:** 10/01/2020 **End:** 09/30/2021

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

<b>Fiscal Year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Expenditures (\$)</b>	<u>116,602.64</u>	<u>155,333.24</u>	<u>123,476.40</u>	<u>86,819.47</u>	<u>106,650.00</u>
<b>Fiscal Year</b>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Expenditures (\$)</b>	<u>38,961.04</u>	<u>104,605.00</u>	<u>12,188.80</u>	<u>224,836.00</u>	<u>43,309.68</u>
<b>242. TOTAL</b>					<u>\$1,012,782.27</u>

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

$$\underline{9,843,699.76} \times .10 = \underline{984,369.98}$$



Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$84,162.60
712-724	Fringe Benefits - Shop Employees	4,081.07
721	Drug Testing	2,062.26
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	3,749.25
734	Safety Supplies - Shop	12,376.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	54,660.53
791	Equipment Material/Parts Inventory Adjustment	21,536.68
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,941.65
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,350.38
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	20,420.60
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	62,772.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	27,368.09
931	Buildings Repairs and Maintenance	118,683.16
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	2,784.41
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	12,522.54
968	Depreciation - Shop Building	23,918.72
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	14,342.88
968	Depreciation - Stockroom Expense	0.00
707	Other:	20,395.81
	<b>243. TOTAL</b>	<b>\$493,128.63</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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	\$245,756.16
709-714	Administrative Leave	115,731.27
724	Fringe Benefits	388,199.60
727	Postage	461.55
728	Office Supplies	23,435.31
730	Dues and Subscriptions	41,814.38
801	Contractual Services	0.00
803	Legal Services	9,449.48
804	Auditing and Accounting Services	11,500.00
807	Data Processing	0.00
810	Education	395.00
850-853	Communications	18,386.89
861	Travel and Mileage	255.36
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,566.50
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	850.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	25,678.00
882	Insurance - General Liability	0.00
920-923	Utilities	7,056.39
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	3,973.28
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	13,710.39
968	Depreciation - Engineering Equipment	1,134.18
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	0.00
	<b>244. TOTAL</b>	<b>\$910,353.74</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	(101.77)
629	Overhead - State Trunkline Maintenance	(99,881.20)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(99,982.97)</b>
	<b>245. Net Administrative Expense</b>	<b>\$810,370.77</b>

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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>
Cottonwood b/w 16 & 18 Mile	Troy Township	204,746.56	Resurfacing
	<b>246. Total</b>	<u>\$204,746.56</u>	

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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	13.00 mi.	x \$1,440,175.05	0.50 mi.	\$194,703.29
252. Resurfacing	16.75 mi.	853,025.73	23.31 mi.	1,626,275.49
253. Gravel Surfacing	0.00 mi.	0.00	10.40 mi.	552,496.85
254. Paving Gravel Roads	0.00 mi.	0.00	2.43 mi.	580,670.84
<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		2,293,200.78		2,954,146.47
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	1,465,850.77	0.00 ea.	804,550.95
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>1,465,850.77</b>		<b>804,550.95</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$3,759,051.55</b>		<b>\$3,758,697.42</b>

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

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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)				
ASHLAND	53.64	0.00	158,828.04	17.10	0.00	46,067.40	2,764	58,154.56
BARTON	45.16	0.00	133,718.76	13.00	0.00	35,022.00	706	14,854.24
BEAVER	28.70	0.00	84,980.70	19.60	0.00	52,802.40	463	9,741.52
BIG PRAIRIE	52.26	0.00	154,741.86	16.80	0.00	45,259.20	2,436	51,253.44
BRIDGETON	37.33	0.00	110,534.14	13.00	0.00	35,022.00	2,224	46,792.96
BROOKS	48.47	0.00	143,519.67	14.54	0.00	39,170.76	3,705	77,953.20
CROTON	57.72	0.00	170,908.92	14.60	0.00	39,332.40	3,368	70,862.72
DAYTON	57.33	0.00	169,754.14	16.70	0.00	44,989.80	1,994	41,953.76
DENVER	54.91	0.00	162,588.51	12.60	0.00	33,944.40	1,596	33,579.84
ENSLEY	53.07	0.00	157,140.27	21.75	0.00	58,594.50	2,603	54,767.12
EVERETT	44.55	0.00	131,912.55	12.09	0.00	32,570.46	1,978	41,617.12
GARFIELD	60.35	0.00	178,696.35	11.80	0.00	31,789.20	2,486	52,305.44
GOODWELL	45.50	0.00	134,725.50	6.00	0.00	16,164.00	536	11,277.44
GRANT	66.19	0.00	195,988.60	12.00	0.00	32,328.00	3,298	69,389.92
HOME	36.17	0.00	107,099.36	12.00	0.00	32,328.00	238	5,007.52
LILLEY	29.22	0.00	86,520.42	10.60	0.00	28,556.40	835	17,568.40
LINCOLN	43.97	0.00	130,195.17	9.80	0.00	26,401.20	1,292	27,183.68
MERRILL	45.15	0.00	133,689.15	12.44	0.00	33,513.36	741	15,590.64
MONROE	22.34	0.00	66,148.74	15.50	0.00	41,757.00	328	6,901.12
NORWICH	38.63	0.00	114,383.43	13.10	0.00	35,291.40	547	11,508.88
SHERIDAN	52.23	0.00	154,653.03	15.64	0.00	42,134.16	2,518	52,978.72
SHERMAN	47.24	0.00	139,877.64	22.40	0.00	60,345.60	2,105	44,289.20
TROY	19.73	0.00	58,420.53	19.10	0.00	51,455.40	254	5,344.16
WILCOX	32.80	0.00	97,120.80	11.60	0.00	31,250.40	1,133	23,838.32
<b>266. Totals</b>	<b>1,072.66</b>	<b>0.00</b>	<b>\$3,176,146.28</b>	<b>343.76</b>	<b>0.00</b>	<b>\$926,089.44</b>	<b>40,148</b>	<b>\$844,713.92</b>

Local Road Rate Per Mile	2961	Primary Road Rate Per Mile	2694
Local Urban Road Rate Per Mile	2568	Primary Urban Road Rate Per Mile	15410
Population Rate Per Capita	21.04		

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

**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>
ASHLAND	0.00	300,290.17	300,290.17	219,917.09
BARTON	0.00	312,798.25	312,798.25	29,512.93
BIG PRAIRIE	0.00	321,541.20	321,541.20	69,591.43
BRIDGETON	0.00	99,816.42	99,816.42	56,509.98
BROOKS	0.00	25.29	25.29	52.49
CROTON	0.00	1,960,640.20	1,960,640.20	359,117.38
DAYTON	0.00	338,395.63	338,395.63	270,041.50
DENVER	0.00	25.29	25.29	21,124.36
ENSLEY	0.00	237,682.92	237,682.92	323,317.88
EVERETT	0.00	463,995.76	463,995.76	192,923.21
GARFIELD	0.00	245,359.37	245,359.37	288,136.79
GOODWELL	0.00	173,978.68	173,978.68	143,633.70
GRANT	0.00	445,081.18	445,081.18	455,214.38
HOME	0.00	1,563,631.19	1,563,631.19	0.00
LILLEY	0.00	0.00	0.00	0.00
LINCOLN	0.00	15,759.54	15,759.54	41,291.73
MERRILL	0.00	180,091.24	180,091.24	173,204.88
MONROE	0.00	196,811.57	196,811.57	0.00
NORWICH	0.00	299,027.34	299,027.34	132,746.28
SHERIDAN	0.00	215.38	215.38	24,100.00
SHERMAN	0.00	212,715.33	212,715.33	142,244.58
WILCOX	0.00	149,867.02	149,867.02	0.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$7,517,748.97</b>	<b>\$7,517,748.97</b>	<b>\$2,942,680.59</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: 10/01/2020 End: 09/30/2021

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

**Work Type:** Bituminous < 1.5 inch

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Lakeshore Dr.	180,091.24	06/01/2021	Asphalt
32nd St. between M-37 and Walnut	108,083.42	09/10/2021	Asphalt
Island View Dr.	184,120.04	05/27/2021	Asphalt
Croswell Ave. north of 104th St.	139,729.44	09/09/2021	Asphalt
Sugarbush	85,120.35	09/09/2021	Asphalt
Fillmore Rd.	196,811.57	07/09/2021	Asphalt
Cypress Ave.	128,622.75	07/22/2021	Asphalt
Poplar Ave.	149,867.02	08/20/2021	Asphalt
24th St.	32,427.22	09/01/2021	Asphalt
36th St.	279,403.45	10/06/2020	Asphalt
Croton Dr.	940,993.04	08/13/2021	Asphalt

**Work Type:** Bituminous Resurfacing

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Cottonwood Ave. from 16-18 Mile	202,140.31	10/23/2020	Asphalt
16 Mile Rd.	84,227.02	10/20/2020	Asphalt
Peach Ave.	106,236.41	06/22/2021	Asphalt
104th St. from Oak to twp In	85,030.55	07/06/2021	Asphalt

**Work Type:** Chip Seal

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
16 Mile Rd. from Beech to Newcosta	29,569.74	07/29/2021	Asphalt
13 Mile from Cottonwood to Newcosta	55,579.32	07/29/2021	Asphalt

**Work Type:** Fog Seal

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
Luce Ave.	26,753.67	08/06/2021	Asphalt
Carole St.	12,061.04	08/17/2021	Asphalt

## Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Bingham Ave.	32,124.42	08/17/2021	Asphalt
Ironwood Ave. and 124th St.	27,540.57	08/16/2021	Seal Coat
Thornapple Ave.	24,166.33	08/16/2021	Seal Coat
Cottonwood Ave.	24,006.88	08/10/2021	Seal Coat
48th St.	188,407.89	08/06/2021	Seal Coat

Work Type: Grade and Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Hemlock Ave.	37,158.98	07/22/2021	Gravel
28th St.	40,536.77	08/31/2021	Gravel

Work Type: Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Pine Ave. from 3 Mile to 4 Mile	55,748.57	08/04/2021	Gravel
Pine Ave. from 2 Mile to 3 Mile	42,507.39	08/02/2021	Gravel
Pine Ave. from 4 Mile to VanBuren	34,556.54	08/03/2021	Gravel
4 Mile Rd.	41,166.18	08/03/2021	Gravel
Adams	15,734.25	05/27/2021	Gravel

Work Type: Surfacing of shoulder with higher quality mater...

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Division St.	75,051.86	11/03/2020	Asphalt

Work Type: Thin Cncr Ovr (&lt; 7") - Ultra Thin

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Wisteria	109,039.50	07/08/2021	Composite
Croswell Ave.	102,583.62	06/03/2021	Composite

Work Type: Wedge

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
104th St. from Warner to Green	32,498.92	09/29/2021	Asphalt



## Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

Beech Ave.	26,430.92	05/08/2021	Asphalt
128th St.	23,009.40	08/10/2021	Seal Coat
Balsam Ave.	24,353.19	08/10/2021	Seal Coat
Butternut Ave.	36,474.88	08/16/2021	Seal Coat
112th St.	33,314.20	08/16/2021	Seal Coat
Oak Dr.	20,723.12	08/16/2021	Seal Coat
Beech Ave. and Butternut Ave.	78,959.16	08/10/2021	Seal Coat
Oak Ave.	17,314.65	08/17/2021	Asphalt
104th St.	14,898.11	06/22/2021	Asphalt

Work Type: Wedge and Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Catalpa Ave.	106,225.47	06/03/2021	Asphalt
Elder Ave.	91,944.21	06/05/2021	Asphalt
80th St.	116,044.10	09/20/2021	Asphalt
Larch	135,722.59	06/09/2021	Asphalt
Sherman Ave.	69,074.53	08/26/2021	Asphalt
12th	62,851.91	07/21/2021	Asphalt
40th	80,788.89	10/01/2020	Asphalt
16th	47,184.16	09/17/2021	Asphalt
8th St.	126,260.19	08/27/2021	Asphalt
32nd St.	132,524.06	09/17/2021	Asphalt
7 Mile Rd.	102,258.59	07/12/2021	Asphalt
Hungerford Lake	68,146.00	09/14/2021	Asphalt

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

## Sub Ledger Report

## Line: 1 Cash

Account	Description	Amount (\$)
001-001	INDEP	3,773,187.91
002	HRA ACCOUNT	22,126.08
004	PETTY CASH	100.00
007	PAYROLL	203,000.00

## Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	A/R SUNDRY	51,920.72
079	USFS	64,178.40

## Line: 9 Other (Identify)

Account	Description	Amount (\$)
0546	Oct MVHF Received 9/28/21	(824,181.18)

## Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State	37,048.86

## Line: 49 Specify - County

Account	Description	Amount (\$)
0450	LICENSE AND PERMITS	45,388.11

## Line: 55 FS-Other - County

Account	Description	Amount (\$)
0521	NON ROAD PROJECT - USFS	0.00

## Line: 55 FS-Other - Local

Account	Description	Amount (\$)
0556	USFS Bigelow	0.00

## Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
0521	USFS non-related road projects	193,176.42
0556	USFS Bigelow Walnut	0.00
0556	Trout Unlimited	0.00

## Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
0556	Flood Money 2019	187,481.45

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

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

Account	Description	Amount (\$)
0556	Flood Money 2019	93,740.72

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

Account	Description	Amount (\$)
0583	other govt entities	17,073.42

**Line: 75 CFL-Other - Primary**

Account	Description	Amount (\$)
0556.01	buy out \$- Croton Dr.	649,850.25

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

Account	Description	Amount (\$)
0640	CHARGES FOR FUEL	9,549.86

**Line: 89 Contributions from Private Sources - County**

Account	Description	Amount (\$)
0671-067	Grant Fremont Area Foundation	0.00

**Line: 89 Contributions from Private Sources - Local**

Account	Description	Amount (\$)
0671	Trout Unlimited - Bigelow Culvert	71,898.66

**Line: 90 Other2 Other - Local**

Account	Description	Amount (\$)
0674	CONTRIBUTION FROM MEIJER FOR RD PROJECT	0.00

**Line: 126 Other - County**

Account	Description	Amount (\$)
521	NON RD PROJECT - USFS	54,160.04

**Line: 126 Other - Local**

Account	Description	Amount (\$)
671	Trout Unlimited - 58th St.	14,493.55

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	PARTS/MATERIAL	406,445.53

**Line: 154 Total Equipment Rental Credits MDOT - County**

Account	Description	Amount (\$)
517	517 STL	205,506.28

Year Ended - 2021

Start: 10/01/2020 End: 09/30/2021

518	NON Maint STL	17,618.03
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**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
510-515	EQUIPMENT EXPENSE	83,342.39

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

Account	Description	Amount (\$)
513-720	MESC	1,841.00
513-721	RETRO PAY	0.53
513-722	EYE AND DENTAL INS	68,218.28
513-724	BOOT REIMBURSEMENT	7,875.78
513-724	MECHANIC TOOL REIMBURSEMENT	1,195.61
513-727	PERSONAL USE OF VEHICLE	0.00

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

Account	Description	Amount (\$)
513-720	MESC	(222.27)
513-721	RETRO PAY	(0.06)
513-722	EYE AND DENTAL INS	(8,236.40)
513-724	BOOT ALLOWANCE	(950.89)
513-724	MECHANIC TOOL REIMBURSEMENT	(144.35)
513-727	PERSONAL USE OF VEHICLE	0.00

**Line: 183 Less Refunds - Other**

Account	Description	Amount (\$)
510-724	Boot Allowance	(2.03)
513-727	PERSONAL USE OF VEHICLE	0.00

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
514-705	ENGINEERING	166,244.60
514-732	SIGN SHOP	152,689.66

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
1	Lakeshore Dr.	6,306.96
2	Island View	9,252.72
3	Croton Dr.	23,340.00
4	Croswell and Sugarbush	4,410.00

**Line: 243 707 Other**

Account	Description	Amount (\$)
968.01	DEPRECIATION LAND	4,525.80
968.02	DEPRECIATION - SALT STORAGE	15,870.01

**Year Ended - 2021**

**Start:** 10/01/2020 **End:** 09/30/2021