

Letter No. 02-95  
Federal County Road Funds

March 10,



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**NUMBERED LETTER 1995-02**  
**(Revised)**

TO: ~~County Road Commissions~~

FROM: ~~Richard L. Baldermann, CPA~~  
~~Administrator~~

~~Local Audit~~ Issued By: ~~Community~~  
~~Engagement~~ and Finance Division ~~(CEFD)~~

RE: ~~Bureau of Local Government and School Services~~

Effective Date: ~~March 10, 1995 (Revised DRAFT DATE)~~

~~1995-02~~ Accounting Numbers for Federal Intermodal Surface  
Transportation Efficiency Act of 1991 (ISTEA)

Intended Audience: ~~County Road Commissions~~

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**Summary:** The following revenue sub-account numbers must be added to page 24 of the "Uniform Accounting Procedures Manual For County Road Commissions" dated January 1987. These revenue accounts are needed to separately account for the specific federal grant money issued under the provisions of the Federal "Intermodal Surface Transportation Efficiency Act of 1991 referred to as "ISTEA."

This program also provides for "C" and "D" funds that are Federal money passed through the State. The "C" and "D" funds are classified and reported as Federal Grant revenues. Care should be taken to assure that the Federal "C" and "D" funds are accounted and reported separately from State Economic Development "C" and "D" funds, account numbers 550 and 551.<sup>1</sup>

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_____	(MDOT-Private Contractors)
___ 510.07	___ Surface Transportation Program (STP)
___ 510.08	___ Category C-Urban Congestion
___ 510.09	___ Category D-Rural Primary

	____	(Negotiated Contracts)
___	511.07	____ Surface Transportation Program (STP)
___	511.08	____ Category C-Urban Congestion
___	511.09	____ Category D-Rural Primary

These revenues must be further pointed off to classify by primary and local roads. Using suffix number .01 or .071 for Primary Roads and .02 or .072 for Local Roads. For example:

		(MDOT-Private Contractors)
___	510.07.01 (or .071)	Surface Transportation Program (STP) - Primary Roads
___	510.07.02 (or .072)	Surface Transportation Program (STP) - Local Roads
___	510.08.01 (or .081)	Category C-Urban Congestion-Primary Roads
___	510.08.02 (or .082)	Category C-Urban Congestion-Local Roads

**NOTE:**

Account numbers of 535, 537 and 538 with suffix numbers were originally assigned by Treasury. However, to maintain consistency with the chart of accounts, the account numbers are re-assigned by this letter. Accordingly, page 6 of the instructions for the 1994 Act 51 report includes incorrect account numbers for the following lines:

10. Surface Transportation Programs (STP) - #535.01, 535.02
11. Category C-Urban Congestion - #537.01, 537.02
12. Category D-Rural Primary - #538.01, 538.02

Please substitute the revised account numbers and disregard the account numbers listed on the 1994 ACT 51 reports for these federal revenues when preparing the 1994 ACT 51 report. The 1995 Act 51 report instructions will include the correct account number references. I apologize for any inconvenience the change in account numbers may have caused.

If we can be of further assistance, please call (517) ~~373-3227~~[335-7469](tel:335-7469) or write our office at Michigan Department of Treasury, ~~Local Audit~~[Community Engagement](#) and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228-~~or email our office at~~ [TreasLocalGov@michigan.gov](mailto:TreasLocalGov@michigan.gov).

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<sup>i</sup> [March 10, 1995 – Original letter](#)  
[\(Revised DRAFT DATE\) – This numbered letter was updated with formatting changes, no major content edits.](#)