

2024
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Missaukee County
Michigan
Year Ended 2024

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 - 2024

Start: 01/01/2024 End: 12/31/2024

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

1. Cash	\$278,874.30
2. Investments	897,954.47
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,120,071.40
b. State Trunkline Maintenance	96,775.14
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	17,500.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	37,760.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	213,269.24
5. Road Materials	266,558.96
6. Equipment Materials and Parts	109,724.70
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$3,038,488.21**

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$126,833.55
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	63,223.77
14. Advances	211,096.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	1,222,544.61
20. Local Road Fund	288,956.34
21. County Road Commission Fund	1,125,833.94
22. Total Fund Balances	2,637,334.89

23. TOTAL LIABILITIES AND FUND BALANCES

\$3,038,488.21

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$450.00
25. Land Improvements	\$120,158.00	
25 a.Less: Accumulated Depreciation	(104,360.00)	15,798.00
26. Depletable Assets	0.00	
26 a.Less: Accumulated Depreciation	0.00	0.00
27. Buildings	1,451,916.00	
27 a.Less: Accumulated Depreciation	(870,079.00)	581,837.00
28. Equipment - Road	8,257,448.00	
28 a.Less: Accumulated Depreciation	(7,004,795.00)	1,252,653.00
29. Equipment - Shop	122,627.00	
29 a.Less: Accumulated Depreciation	(53,600.00)	69,027.00
30. Equipment - Engineers	0.00	
30 a.Less: Accumulated Depreciation	0.00	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	29,596.00	
32 a.Less: Accumulated Depreciation	(15,819.00)	13,777.00
33. Infrastructure	53,343,793.00	
33 a.Less: Accumulated Depreciation	(22,493,852.00)	30,849,941.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		412,645.00
	36. Total Assets	\$33,196,128.00
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	2,346,187.00
	37 d.Infrastructure	30,849,941.00
	38. Total Equities	\$33,196,128.00
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		100,000.00
41. Vested Vacation and Sick Leave Payable		188,388.00
42. Installment/Lease Purchase Payable		68,712.00
43. Other		0.00
	44. Total Liabilities	\$357,100.00
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$0.00	\$0.00	\$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	88,900.00	88,900.00
Federal Sources				
50. Surface Tran. Program (STP)	645,900.15	0.00	0.00	645,900.15
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	645,900.15	0.00	0.00	645,900.15
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,948.05	4,051.95		10,000.00
58. Snow Removal	49,874.89	33,976.64		83,851.53
59. Urban Road	0.00	0.00		0.00
60. Allocation	3,571,908.10	2,433,263.29		6,005,171.39
61. Total MTF	3,627,731.04	2,471,291.88		6,099,022.92
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	66,704.31		66,704.31
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	66,704.31		66,704.31
72. Total State Sources	\$3,627,731.04	\$2,537,996.19	\$0.00	\$6,165,727.23

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,043,561.96	0.00	1,043,561.96
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	1,043,561.96	0.00	1,043,561.96
Charges for Service				
77. Trunkline Maintenance	736,453.43		0.00	736,453.43
78. Trunkline Non-maintenance	136,753.67		0.00	136,753.67
79. Salvage Sales	0.00	0.00	1,532.67	1,532.67
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	873,207.10	0.00	1,532.67	874,739.77
Interest and Rents				
82. Interest Earned	14,219.57	648.30	22,552.24	37,420.11
83. Property Rentals	0.00	0.00	122.43	122.43
84. Total Interest/Rents	14,219.57	648.30	22,674.67	37,542.54
Other				
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	2,500.00	2,500.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	64,742.02	64,742.02
91. Total Other	0.00	0.00	67,242.02	67,242.02
Other Financing Sources				
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	103,067.02	103,067.02
96. Total Other Fin. Sources	0.00	0.00	103,067.02	103,067.02
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,161,057.86	\$3,582,206.45	\$283,416.38	\$9,026,680.69

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,290,316.97	1,601,646.13		2,891,963.10
105. Structures	52,214.36	18,682.25		70,896.61
106. Safety Projects	1,025,754.66	0.00		1,025,754.66
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	8,517.90	29,361.78		37,879.68
110. Total Preservation - Struct. Imp.	2,376,803.89	1,649,690.16		4,026,494.05
Maintenance				
111. Roads	539,276.41	1,602,223.45		2,141,499.86
112. Structures	6,491.48	5,292.25		11,783.73
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	365,646.76	383,434.11		749,080.87
115. Traffic Control	12,997.71	5,349.69		18,347.40
116. Total Maintenance	924,412.36	1,996,299.50		2,920,711.86
117. Total Construction, Preservation And Maintenance	3,301,216.25	3,645,989.66		6,947,205.91
Other				
118. Trunkline Maintenance	737,142.72		0.00	737,142.72
119. Trunkline Non-maintenance	136,753.67		0.00	136,753.67
120. Administrative Expense	183,626.62	202,804.28		386,430.90
121. Equipment - Net	(40,410.65)	(67,710.80)	(3,609.19)	(111,730.64)
122. Capital Outlay - Net	0.00	0.00	336,269.51	336,269.51
123. Debt Principal Payment	0.00	100,000.00	40,693.37	140,693.37
124. Interest Expense	0.00	0.00	316.96	316.96
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	1,017,112.36	235,093.48	373,670.65	1,625,876.49
128. Total Expenditures	\$4,318,328.61	\$3,881,083.14	\$373,670.65	\$8,573,082.40

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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	\$5,161,057.86	\$3,582,206.45	\$283,416.38	\$9,026,680.69
130. Total Expenditures	4,318,328.61	3,881,083.14	373,670.65	8,573,082.40
131. Excess of Revenues Over (Under) Expenditures	842,729.25	(298,876.69)	(90,254.27)	453,598.29
132. Optional Transfers				
132 a. Primary to Local (50%)	(450,000.00)	450,000.00		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	(450,000.00)	450,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	392,729.25	151,123.31	(90,254.27)	453,598.29
136. Beginning Fund	829,815.36	37,833.03	1,316,088.21	2,183,736.60
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	829,815.36	37,833.03	1,316,088.21	2,183,736.60
139. Interfund Transfer(County to Primary and/or Local)	0.00	100,000.00	(100,000.00)	0.00
140. Ending Fund Balance	\$1,222,544.61	\$288,956.34	\$1,125,833.94	\$2,637,334.89

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$193,211.56
142. Depreciation	<u>511,034.38</u>
143. Other	<u>549,669.62</u>
144. Total Direct	<u>1,253,915.56</u>

145. Indirect Equipment Expense	<u>399,319.13</u>
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Operating Equipment Expense

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

149. TOTAL EQUIPMENT EXPENSE \$1,653,234.69

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	50,403.73	115,354.20		165,757.93
152. Maintenance	349,259.95	954,246.95		1,303,506.90
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	238,687.62		0.00	238,687.62
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	57,012.88	57,012.88
157. Total Equipment Rental Credits	<u>638,351.30</u>	<u>1,069,601.15</u>	<u>57,012.88</u>	<u>1,764,965.33</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(111,730.64)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$638,351.30</u>	<u>\$1,069,601.15</u>	<u>\$57,012.88</u>	<u>\$1,764,965.33</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	36.17 %	60.60 %	3.23 %	100.00 %
161. Prorated Total Equipment Expense	<u>597,940.65</u>	<u>1,001,890.35</u>	<u>53,403.69</u>	<u>1,653,234.69</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(40,410.65)</u>	<u>(67,710.80)</u>	<u>(3,609.19)</u>	<u>(111,730.64)</u>

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	17,129.06	12,958.91
165. Primary Maintenance	157,664.06	119,280.00
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	53,965.98	40,827.71
168. Local Maintenance	371,523.41	281,074.28
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	109,995.31	83,216.43
171. Equipment Expense - Indirect	57,642.45	43,609.12
172. Equipment Expense - Operating	0.00	0.00
173. Administration	208,156.56	157,479.60
174. State Trunkline Maintenance	158,007.74	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	32,789.56	24,806.79
177. Other	0.00	0.00
178. Total Payroll	\$1,166,874.13	
179. Less Applicable Payroll	(158,007.74)	
180. Total Applicable Labor Cost	\$1,008,866.39	Total Distributive \$763,252.84

	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	\$157,944.68	\$18,484.74	\$297,105.57	\$387,502.43	\$15,991.05	\$1,254.00	\$878,282.47
182. Less: Benefits Recovered	(18,105.62)	(1,403.36)	(38,879.93)	(54,915.03)	(1,599.98)	(125.46)	(115,029.38)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	139,839.06	17,081.38	258,225.64	332,587.40	14,391.07	1,128.54	763,253.09
185. Applicable Labor Cost	1,008,866.39	1,008,866.39	1,008,866.39	1,008,866.39	1,008,866.39	1,008,866.36	
186. Factor	0.138610	0.016931	0.255956	0.329664	0.014265	0.001119	0.756545

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	17,129.06	1,431.41
189. Primary Maintenance	157,664.06	13,175.35
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	53,965.70	4,509.71
192. Local Maintenance	371,523.41	31,046.73
193. Other	0.00	0.00
194. TOTAL	\$600,282.23	\$50,163.20

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	0.00	(5,564.44)	(12,802.26)	0.00	68,529.90	\$50,163.20
196. Applicable Operation Cost	600,282.23	600,282.23	600,282.23	600,282.23	600,282.23	
197. Factor	0.000000	(0.009270)	(0.021327)	0.000000	0.114163	\$0.083566

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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.	341,510.24	318,861.38	2,035,293.65	1,330,828.78	2,376,803.89	1,649,690.16
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	872,643.74	1,929,337.58	51,768.62	66,961.92	924,412.36	1,996,299.50
202. Total	<u>\$1,214,153.98</u>	<u>\$2,248,198.96</u>	<u>\$2,087,062.27</u>	<u>\$1,397,790.70</u>	<u>\$3,301,216.25</u>	<u>\$3,645,989.66</u>

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$156,476.13	\$1,531.61
204. Fringe Benefits	113,914.37	1,115.01
205. Equipment Rental	234,225.90	4,461.72
206. Materials	165,546.94	118,931.91
207. Handling Charges	0.00	0.00
208. Overhead	66,979.38	10,713.42
209. Other	0.00	0.00
210. Total Charges for Current Year	\$737,142.72	\$136,753.67
211. Beginning Balance	63,053.34	0.00
212. Sub-Total	800,196.06	136,753.67
213. Less Credits	(703,420.92)	(136,753.67)
214. Ending Balance	\$96,775.14	\$0.00

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	10,370.00
217. Equipment Road (976, 981)	876,803.08
218. Equipment Shop (977)	809.88
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>\$887,982.96</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	887,982.96	887,982.96
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	887,982.96	887,982.96
227. Less: Depreciation and Depletion 968	0.00	0.00	(551,713.45)	(551,713.45)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$336,269.51</u>	<u>\$336,269.51</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	2,012,665.00	2,012,665.00
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>2,500.00</u>	<u>2,500.00</u>

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$6,099,022.92</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>386,430.90</u>
234. Total Capital Outlay (from Page 13)			<u>887,982.96</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>140,693.37</u>
236. Interest Expense (from Page 6 Expenditures)			<u>316.96</u>
236 a. Total Deductions			<u>1,415,424.19</u>
236 b. Adjusted MTF Returns			<u>4,683,598.73</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,376,803.89</u>	<u>\$1,649,690.16</u>	<u>4,026,494.05</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>924,412.36</u>	<u>1,996,299.50</u>	<u>2,920,711.86</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,301,216.25</u>	<u>3,645,989.66</u>	<u>6,947,205.91</u>
241. 90% of Adjusted MTF Returns			<u>4,215,238.86</u>

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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

Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>368,839.00</u>	<u>401,719.57</u>	<u>303,063.00</u>	<u>509,516.90</u>
Fiscal Year	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Expenditures (\$)	<u>600,090.00</u>	<u>49,092.00</u>	<u>58,885.20</u>	<u>111,512.16</u>	<u>0.00</u>
242. TOTAL					<u>\$2,402,717.83</u>

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

$$\underline{6,099,022.92} \times .10 = \underline{609,902.29}$$

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$65,859.78
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,049.59
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,019.77
733	Welding Supplies	5,207.08
734	Safety Supplies - Shop	16,858.68
736	Tire Shop Supplies	561.04
737	Shop Supplies	54,784.87
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	11,544.02
807	Data Processing - Shop	0.00
810	Education Expense - Shop	17,900.04
850-859	Communications - Shop	4,255.12
861	Travel and Mileage - Shop Employees	2,321.94
862	Freight Costs	1,546.39
875	Insurance - Shop Buildings	19,187.84
876	Insurance - Boiler and Machine	9,804.75
878	Insurance - Fleet	23,793.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	24,167.58
931	Buildings Repairs and Maintenance	35,786.31
932	Yard and Storage Repairs and Maintenance	6,073.07
933	Shop Equipment Repairs and Maintenance	8,398.57
934	Office Equipment Repairs and Maintenance	1,310.41
941	Equipment Rental - Shop Pickup/Wrecker	21,264.84
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	28,282.13
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	12,396.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	22,945.21
	243. TOTAL	\$399,319.13

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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	\$367,597.29
709-714	Administrative Leave	0.00
724	Fringe Benefits	0.00
727	Postage	1,230.50
728	Office Supplies	5,362.28
730	Dues and Subscriptions	13,307.80
801	Contractual Services	0.00
803	Legal Services	3,646.25
804	Auditing and Accounting Services	15,675.00
807	Data Processing	0.00
810	Education	2,137.16
850-853	Communications	2,229.67
861	Travel and Mileage	2,233.13
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	250.00
875	Insurance - Building and Contents	3,668.66
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	14,069.75
882	Insurance - General Liability	0.00
920-923	Utilities	4,841.60
931	Building Repair/Maintenance	1,022.24
934	Office Equipment Repair/Maintenance	8,889.55
942	Building Rental	0.00
955-956	Miscellaneous	9,054.29
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	8,854.52
	244. TOTAL	\$464,069.69
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(77,638.79)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(77,638.79)
	245. Net Administrative Expense	\$386,430.90

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

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>
Layman Rd	Burns Road South	224,250.83	Resurfacing
	246. Total	<u>\$224,250.83</u>	

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	7.51 mi.	x \$461,690.91	0.00 mi.	\$0.00
252. Resurfacing	5.63 mi.	828,626.06	25.48 mi.	1,443,286.40
253. Gravel Surfacing	0.00 mi.	0.00	1.00 mi.	158,359.73
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	1.70 ea.	1,025,754.66	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	0.00 ea.	0.00	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	8,517.90	0.00 ea.	29,361.78
260. Subtotals		2,324,589.53		1,631,007.91
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	10,825.58
262. Recondition or Repair	0.00 ea.	52,214.36	0.00 ea.	7,856.67
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		52,214.36		18,682.25
265. TOTAL PRESERVATION - STRUCT IMP		\$2,376,803.89		\$1,649,690.16

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

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads					
	Miles Local	Miles Outside Municipalities	Funds Received (\$)	Miles Primary	Miles Outside Municipalities	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
AETNA	42.44	0.00	142,386.20	13.48	0.00	0.00	41,033.12	0	0.00
BLOOMFIELD	38.51	0.00	129,201.04	18.14	0.00	0.00	55,218.16	0	0.00
BUTTERFIELD	26.80	0.00	89,914.00	16.79	0.00	0.00	51,108.76	0	0.00
CALDWELL	41.25	0.00	138,393.75	7.16	0.00	0.00	21,795.04	0	0.00
CLAM UNION	49.03	0.00	164,495.65	21.45	0.00	0.00	65,293.80	0	0.00
ENTERPRISE	22.03	0.00	73,910.65	11.40	0.00	0.00	34,701.60	0	0.00
FOREST	35.88	0.00	120,377.40	10.05	0.00	0.00	30,592.20	0	0.00
HOLLAND	41.13	0.00	137,991.15	13.32	0.00	0.00	40,546.08	0	0.00
LAKE	42.60	0.00	142,922.99	18.17	0.00	0.00	55,309.48	0	0.00
NORWICH	81.40	0.00	273,097.01	27.00	0.00	0.00	82,188.00	0	0.00
PIONEER	45.21	0.00	151,679.55	12.33	0.00	0.00	37,532.52	0	0.00
REEDER	41.67	0.00	139,802.84	13.05	0.00	0.00	39,724.20	0	0.00
RICHLAND	51.29	0.00	172,077.95	14.12	0.00	0.00	42,981.28	0	0.00
RIVERSIDE	45.78	0.00	153,591.90	15.14	0.00	0.00	46,086.16	0	0.00
WEST BRANCH	29.10	0.00	97,630.50	10.86	0.00	0.00	33,057.84	0	0.00
266. Totals	634.12	0.00	\$2,127,472.58	222.46	0.00	0.00	\$677,168.24	0	\$0.00

Local Road Rate Per Mile	3355	Primary Road Rate Per Mile	3044
Local Urban Road Rate Per Mile	2895	Primary Urban Road Rate Per Mile	17372
Population Rate Per Capita	22.96		

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
AETNA	0.00	341,455.31	341,455.31	104,491.05
BLOOMFIELD	0.00	67,079.64	67,079.64	34,622.27
BUTTERFIELD	0.00	415,843.80	415,843.80	35,777.65
CALDWELL	0.00	1,858,258.42	1,858,258.42	226,663.75
CLAM UNION	0.00	103,418.19	103,418.19	25,979.52
ENTERPRISE	0.00	425.57	425.57	408.76
FOREST	0.00	63,898.57	63,898.57	35,806.93
HOLLAND	0.00	0.00	0.00	636.89
LAKE	0.00	97,685.98	97,685.98	52,437.78
NORWICH	0.00	10,825.58	10,825.58	2,241.41
PIONEER	0.00	0.00	0.00	1,467.13
REEDER	0.00	242,912.61	242,912.61	52,872.07
RICHLAND	0.00	376,514.39	376,514.39	402,606.13
RIVERSIDE	0.00	153,726.72	153,726.72	37,014.47
WEST BRANCH	0.00	294,449.27	294,449.27	30,536.15
267. Totals	\$0.00	\$4,026,494.05	\$4,026,494.05	\$1,043,561.96

*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 - 2024

Start: 01/01/2024 End: 12/31/2024

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Aggregate surface applied to a prepared subsurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2023/24 Seeley (1-23A/5-24A))	314,988.33	07/20/2024	Asphalt
2024 Walker (25-24A)	102,963.35	10/10/2024	Asphalt

Work Type: Bituminous < 1.5 inch

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 Seeley (8-24A)	123,004.50	07/20/2024	Asphalt
2024 Kelly (7C-24)	135,000.39	05/24/2024	Asphalt
2024 Brown (20-24A)	248,178.60	06/29/2024	Asphalt
2024 Beeler (13-23A)	69,791.62	05/08/2024	Asphalt
2024 LaChance (8C-24)	378,621.43	10/09/2024	Asphalt
2024 Star City (9C-24)	231,483.14	06/29/2024	Asphalt

Work Type: Cold Milling & Bituminous Overlay (< 40mm)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 Layman Rd-Safety (1C-24)	1,025,754.66	10/02/2024	Asphalt

Work Type: Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 13 Mile Rd (5C-24)	348,000.83	10/11/2024	Asphalt

Work Type: Grade, ditch, gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 Kelly (2-24A)	158,183.46	08/31/2024	Gravel

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2024 Davis/Long (1-24A)	67,666.70	08/21/2024	Asphalt
2024 7 Mile (3-24A)	55,983.69	08/21/2024	Asphalt
2024 Falmouth (6-24A)	24,053.87	08/21/2024	Asphalt
2024 LaChance (7-24A)	52,945.68	08/21/2024	Asphalt
2024 Falmouth (9-24A)	33,297.16	08/22/2024	Asphalt
2024 8 Mile (10-24A)	55,109.46	08/22/2024	Asphalt
2024 Brown/Simpson (11-24A)	67,079.64	08/22/2024	Asphalt
2024 McGee (12-24A)	34,050.24	08/22/2024	Asphalt
2024 7 Mile (13-24A)	51,629.40	08/23/2024	Asphalt
2024 Southview Farms (14-24A)	21,456.32	08/23/2024	Asphalt
2024 Riverview (15-24A)	18,717.23	08/23/2024	Asphalt
2024 Redman Dr (16-24A)	30,195.04	08/23/2024	Asphalt
2024 Riverwoods Estates (17-24A)	27,317.39	08/23/2024	Asphalt
2024 Blodgett (18-24A)	51,824.14	08/24/2024	Asphalt
2024 Cutcheon (19-24A)	50,916.24	08/24/2024	Asphalt
2024 Sanborn (21-24A)	32,568.50	08/24/2024	Asphalt
2024 Turnerville (22-24A)	31,330.07	08/24/2024	Asphalt
2024 Finkle (23-24A)	32,732.08	08/24/2024	Asphalt
2024 Meyering (24-24A)	33,403.18	08/24/2024	Asphalt
2024 Morey (10C-24)	83,521.10	08/21/2024	Asphalt

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Sub Ledger Report

Line: 43 Other - B

Account	Description	Amount (\$)
696	SBITA PAYABLE	0.00

Line: 49 Specify - County

Account	Description	Amount (\$)
671-635	Permits	88,900.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
671-725	MISCELLANEOUS	52,925.74
693.003	GAIN/LOSS INVENTORY	220.28
696	INSURANCE PROCEEDS	11,596.00

Line: 109 Other - Local

Account	Description	Amount (\$)
498	Misc	29,361.78

Line: 109 Other - Primary

Account	Description	Amount (\$)
468	Misc	8,517.90

Line: 126 Other - Local

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
MISC	MISCELLANEOUS	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	EQUIPMENT	5,872.92
510	MATERIALS	98,044.88
510	VOUCHERS	171,472.80
512	FUEL	274,279.02

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	DIRECT EQ	5,872.92
511	INDIRECT EQ	21,264.84
514	ROADS	29,372.08

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

900	CAPITAL OUTLAY	503.04
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Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	1,254.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	UNEMPLOYMENT	(125.46)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
750+0	ROADS	39,157.82
941	EQUIPMENT	29,372.08

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
078.002	MAINT ADVANCE	0.00
801	SUB-CONTRACTED SVCS	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
01C-23	8 MILE RD	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
735	MISCELLANEOUS	1,581.11
791	INV ADJ	(578.74)
872	SOFTWARE SUBSCR	8,231.81
874	DUES & PUBS	123.33
936	TOOLS	8,888.75
937	FIRST AID SUPPLIES	3,111.50
939	EMP PHYSICALS	1,587.45

Line: 244 244 Other

Account	Description	Amount (\$)
808+0	BANK CHARGES	1,196.32
872	SOFTWARE SUBSC	6,192.95
875	INSURANCE-CYBER	1,465.25

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
498	Misc	29,361.78

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
468	Misc	8,517.90