

2024
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson 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	\$494,972.08
2. Investments	130,932.64
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,119,715.37
b. State Trunkline Maintenance	189,055.20
c. State Transportation Department - Other	1,648.11
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	15,958.88

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	461,637.28
5. Road Materials	147,424.46
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	287,966.91
9. Other	

10. TOTAL ASSETS	<u>\$2,849,310.93</u>
------------------	-----------------------

Year Ended - 2024

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$177,086.88
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	18,636.94
14. Advances	315,344.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	287,966.89
18. Other	175,226.93

Fund Balances

19. Primary Road Fund	3,379,464.78
20. Local Road Fund	(1,687,770.44)
21. County Road Commission Fund	183,354.95
22. Total Fund Balances	1,875,049.29

23. TOTAL LIABILITIES AND FUND BALANCES	\$2,849,310.93
---	----------------

Year Ended - 2024

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$466,147.15	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	17,264.00		
26 a.Less: Accumulated Depreciation	(17,264.00)	0.00	
27. Buildings	2,264,355.94		
27 a.Less: Accumulated Depreciation	(1,318,244.77)	946,111.17	
28. Equipment - Road	8,991,788.90		
28 a.Less: Accumulated Depreciation	(7,787,925.08)	1,203,863.82	
29. Equipment - Shop	414,782.33		
29 a.Less: Accumulated Depreciation	(316,085.85)	98,696.48	
30. Equipment - Engineers	106,035.17		
30 a.Less: Accumulated Depreciation	(95,923.85)	10,111.32	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	69,161.50		
32 a.Less: Accumulated Depreciation	(59,761.54)	9,399.96	
33. Infrastructure	82,217,166.50		
33 a.Less: Accumulated Depreciation	(40,006,304.08)	42,210,862.42	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets	\$44,945,192.32	
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	13,211.56	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,721,118.34	
	37 d.Infrastructure	42,210,862.42	
	38. Total Equities	\$44,945,192.32	
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		983,967.77	
41. Vested Vacation and Sick Leave Payable		406,889.85	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities	\$1,390,857.62	
<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)
<u>Taxes</u>				
46. County Wide Millage	\$159,653.39	\$68,662.80	\$46,995.74	\$275,311.93
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	159,653.39	68,662.80	46,995.74	275,311.93
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	0.00	0.00
<u>Federal Sources</u>				
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	1,749,840.02	0.00	0.00	1,749,840.02
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	1,749,840.02	0.00	0.00	1,749,840.02
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,399.05	2,600.95		10,000.00
58. Snow Removal	0.00	27,652.76		27,652.76
59. Urban Road	351,833.30	126,760.91		478,594.21
60. Allocation	3,873,493.01	1,361,631.72		5,235,124.73
61. Total MTF	4,232,725.36	1,518,646.34		5,751,371.70
<u>Other</u>				
62. Local Bridge	220,149.01	0.00		220,149.01
63. Other	515,582.24	20,000.00	0.00	535,582.24
64. Total Other	735,731.25	20,000.00	0.00	755,731.25
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	67,463.00	0.00		67,463.00
68. Forest Road (E)	122,900.40	0.00		122,900.40
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	190,363.40	0.00		190,363.40
72. Total State Sources	\$5,158,820.01	\$1,538,646.34	\$0.00	\$6,697,466.35

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	376,868.78	0.00	376,868.78
75. Other	446,883.30	0.00	0.00	446,883.30
76. Total Contributions	446,883.30	376,868.78	0.00	823,752.08
Charges for Service				
77. Trunkline Maintenance	0.00		1,363,639.81	1,363,639.81
78. Trunkline Non-maintenance	0.00		617,860.27	617,860.27
79. Salvage Sales	0.00	0.00	13,233.49	13,233.49
80. Other	0.00	0.00	4,038.44	4,038.44
81. Total Charges	0.00	0.00	1,998,772.01	1,998,772.01
Interest and Rents				
82. Interest Earned	9,681.55	0.00	617.97	10,299.52
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	9,681.55	0.00	617.97	10,299.52
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	656.65	656.65
88. Gain (Loss) Equip. Disp.	451.00	0.00	75,206.81	75,657.81
89. Contributions from Private Sources	99,796.93	0.00	78,526.00	178,322.93
90. Other	0.00	0.00	3,890.00	3,890.00
91. Total Other	100,247.93	0.00	158,279.46	258,527.39
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	242,486.46	0.00	0.00	242,486.46
96. Total Other Fin. Sources	242,486.46	0.00	0.00	242,486.46
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,867,612.66	\$1,984,177.92	\$2,204,665.18	\$12,056,455.76

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	1,120,624.77	578,312.68		1,698,937.45
105. Structures	2,403,970.11	0.00		2,403,970.11
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.	3,524,594.88	578,312.68		4,102,907.56
Maintenance				
111. Roads	2,238,597.01	1,481,462.14		3,720,059.15
112. Structures	11,548.94	13,423.94		24,972.88
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	396,365.97	640,457.10		1,036,823.07
115. Traffic Control	51,956.21	62,062.74		114,018.95
116. Total Maintenance	2,698,468.13	2,197,405.92		4,895,874.05
117. Total Construction, Preservation And Maintenance	6,223,063.01	2,775,718.60		8,998,781.61
Other				
118. Trunkline Maintenance	0.00		1,311,274.81	1,311,274.81
119. Trunkline Non-maintenance	0.00		617,860.26	617,860.26
120. Administrative Expense	339,347.90	151,361.84		490,709.74
121. Equipment - Net	52,884.95	48,372.37	32,138.34	133,395.66
122. Capital Outlay - Net	(3,107.67)	0.00	(10,326.88)	(13,434.55)
123. Debt Principal Payment	257,393.39	0.00	67,357.37	324,750.76
124. Interest Expense	49,222.61	0.00	10,107.48	59,330.09
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	185,437.96	185,437.96
127. Total Other	695,741.18	199,734.21	2,213,849.34	3,109,324.73
128. Total Expenditures	\$6,918,804.19	\$2,975,452.81	\$2,213,849.34	\$12,108,106.34

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	\$7,867,612.66	\$1,984,177.92	\$2,204,665.18	\$12,056,455.76
130. Total Expenditures	6,918,804.19	2,975,452.81	2,213,849.34	12,108,106.34
131. Excess of Revenues Over (Under) Expenditures	948,808.47	(991,274.89)	(9,184.16)	(51,650.58)
132. Optional Transfers				
132 a. Primary to Local (50%)	(474,000.00)	474,000.00		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	(474,000.00)	474,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	474,808.47	(517,274.89)	(9,184.16)	(51,650.58)
136. Beginning Fund	2,904,656.31	(1,170,495.55)	192,539.11	1,926,699.87
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	2,904,656.31	(1,170,495.55)	192,539.11	1,926,699.87
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,379,464.78	\$(1,687,770.44)	\$183,354.95	\$1,875,049.29

Year Ended - 2024

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$590,920.75	
142. Depreciation	459,737.58	
143. Other	575,563.81	
144. Total Direct		1,626,222.14

145. Indirect Equipment Expense		788,732.65
---------------------------------	--	------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	364,554.35	
148. Total Operating		\$364,554.35

149. TOTAL EQUIPMENT EXPENSE \$2,779,509.14

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	42,820.60	24,983.30		67,803.90
152. Maintenance	1,005,798.17	934,308.14		1,940,106.31
153. Inventory Operations	0.00	0.00	36,905.14	36,905.14
154. MDOT	0.00		493,119.13	493,119.13
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	437.67	250.80	107,490.53	108,179.00
157. Total Equipment Rental Credits	1,049,056.44	959,542.24	637,514.80	2,646,113.48
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				133,395.66

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,049,056.44	\$959,542.24	\$637,514.80	\$2,646,113.48
	(A)	(B)	(C)	(D)
160. Percent of Total	39.65 %	36.26 %	24.09 %	100.00 %
161. Prorated Total Equipment Expense	1,101,941.39	1,007,914.61	669,653.14	2,779,509.14
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	52,884.95	48,372.37	32,138.34	133,395.66

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.	49,237.31	64,098.51
165. Primary Maintenance	530,542.18	690,674.68
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	28,677.75	37,333.49
168. Local Maintenance	371,702.85	483,893.24
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	256,718.01	334,202.74
171. Equipment Expense - Indirect	187,227.25	243,737.68
172. Equipment Expense - Operating	0.00	0.00
173. Administration	225,410.59	293,444.92
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	21,790.66	28,367.69
178. Total Payroll	\$1,671,306.60	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,671,306.60	Total Distributive \$2,175,752.95

	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	\$253,013.72	\$33,076.82	\$923,653.55	\$943,561.01	\$4,385.50	\$18,062.35	\$2,175,752.95
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	253,013.72	33,076.82	923,653.55	943,561.01	4,385.50	18,062.35	2,175,752.95
185. Applicable Labor Cost	1,671,306.60	1,671,306.60	1,671,306.60	1,671,306.60	1,671,306.60	1,671,306.60	
186. Factor	0.151387	0.019791	0.552654	0.564565	0.002624	0.010807	1.301828

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.	1,081,055.97	39,568.80
189. Primary Maintenance	2,592,037.03	94,882.16
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	557,892.70	20,419.98
192. Local Maintenance	2,106,866.45	77,115.53
193. Other	2,522,068.20	92,312.75
194. TOTAL	\$8,859,920.35	\$324,299.22

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,327.80	0.00	13,858.06	0.00	305,113.36	\$324,299.22
196. Applicable Operation Cost	8,859,920.35	8,859,920.35	8,859,920.35	8,859,920.35	8,859,920.35	
197. Factor	0.000601	0.000000	0.001564	0.000000	0.034437	\$0.036602

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	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	390,454.36	129,101.73	3,134,140.52	449,210.95	3,524,594.88	578,312.68
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,614,818.32	2,128,396.34	83,649.81	69,009.58	2,698,468.13	2,197,405.92
202. Total	\$3,005,272.68	\$2,257,498.07	\$3,217,790.33	\$518,220.53	\$6,223,063.01	\$2,775,718.60

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	\$282,716.14	\$19,426.34
204. Fringe Benefits	264,311.81	60,020.80
205. Equipment Rental	437,458.28	55,660.85
206. Materials	7,996.54	0.00
207. Handling Charges	0.00	0.00
208. Overhead	142,257.29	10,328.47
209. Other	176,534.75	472,423.80
210. Total Charges for Current Year	\$1,311,274.81	\$617,860.26
211. Beginning Balance	69,380.64	41,352.76
212. Sub-Total	1,380,655.45	659,213.02
213. Less Credits	(1,191,600.25)	(657,564.91)
214. Ending Balance	\$189,055.20	\$1,648.11

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)	126,038.18
217. Equipment Road (976, 981)	383,764.94
218. Equipment Shop (977)	11,917.77
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	5,644.45
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$527,365.34

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	527,365.34	527,365.34
225. Less: Equipment Retirements 689	0.00	0.00	(22,854.19)	(22,854.19)
226. Sub-total	0.00	0.00	504,511.15	504,511.15
227. Less: Depreciation and Depletion 968	(3,107.67)	0.00	(514,838.03)	(517,945.70)
228. Net Capital Outlay Expenditure	\$(3,107.67)	\$0.00	\$(10,326.88)	\$(13,434.55)

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	16,456.35	0.00	2,744,162.92	2,760,619.27
230. Percentage of Total	0.60 %	0.00 %	99.40 %	100.00 %
231. Gain or (loss) on disposal of assets 693	451.00	0.00	75,206.81	75,657.81

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>\$5,751,371.70</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>490,709.74</u>
234. Total Capital Outlay (from Page 13)			<u>527,365.34</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>324,750.76</u>
236. Interest Expense (from Page 6 Expenditures)			<u>59,330.09</u>
236 a. Total Deductions			<u>1,402,155.93</u>
236 b. Adjusted MTF Returns			<u>4,349,215.77</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,524,594.88</u>	<u>\$578,312.68</u>	<u>4,102,907.56</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,698,468.13</u>	<u>2,197,405.92</u>	<u>4,895,874.05</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>6,223,063.01</u>	<u>2,775,718.60</u>	<u>8,998,781.61</u>
241. 90% of Adjusted MTF Returns			<u>3,914,294.19</u>

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

$$5,751,371.70 \times .10 = 575,137.17$$

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	\$132,614.43
712-724	Fringe Benefits - Shop Employees	172,641.18
721	Drug Testing	4,738.40
728	Office Supplies - Shop	6,007.69
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	7,312.65
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	58,308.19
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	9,137.05
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	13,793.88
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	17,302.73
875	Insurance - Shop Buildings	58,072.06
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	45,045.24
931	Buildings Repairs and Maintenance	145,342.95
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	50,843.88
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	243.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	30,863.30
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	20,678.05
968	Depreciation - Stockroom Expense	0.00
707	Other:	15,787.97
243. TOTAL		\$788,732.65

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	\$225,410.59
709-714	Administrative Leave	0.00
724	Fringe Benefits	293,444.92
727	Postage	4,034.24
728	Office Supplies	5,779.97
730	Dues and Subscriptions	12,355.35
801	Contractual Services	0.00
803	Legal Services	13,297.23
804	Auditing and Accounting Services	11,700.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	7,239.30
861	Travel and Mileage	11,580.91
862	Freight	0.00
873	Public Relations	2,412.01
874	Advertising	2,842.50
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	13,699.88
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	31,468.52
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,927.86
	Other:	31,997.85
	244. TOTAL	\$670,191.13
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(179,481.39)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(179,481.39)
	245. Net Administrative Expense	\$490,709.74

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.

Road Name	Location	Amount Spent (\$)	Project Type
County Road 581	West Branch Township	122,900.40	Resurfacing
246. Total		\$122,900.40	

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	1.42 mi.	x	\$680,967.31	0.00 mi.		\$0.00
252. Resurfacing	0.00 mi.		0.00	2.52 mi.		500,777.08
253. Gravel Surfacing	0.00 mi.		0.00	0.00 mi.		0.00
254. Paving Gravel Roads	0.00 mi.		0.00	0.00 mi.		0.00
SAFETY PROJECTS						
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
MISCELLANEOUS						
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.		0.00
259. Other	0.00 ea.		439,657.46	0.00 ea.		77,535.60
260. Subtotals			1,120,624.77			578,312.68
BRIDGES						
261. Replacement	0.00 ea.		2,403,970.11	0.00 ea.		0.00
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
264. Bridge Subtotals			2,403,970.11			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$3,524,594.88			\$578,312.68

*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 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)			
Breen	42.90	0.00	143,929.51	15.91	0.00	48,430.04	471	10,814.16
Breiting	75.74	36.84	360,759.49	37.21	19.83	457,754.00	5,831	133,879.76
Felch	51.32	0.00	172,178.60	36.13	0.00	109,979.72	687	15,773.52
Norway	45.24	11.82	185,999.10	18.07	3.79	120,844.96	1,535	35,243.60
Sagola	54.64	0.00	183,317.20	25.65	0.00	78,078.60	1,066	24,475.36
Waucedah	40.36	2.35	142,211.05	24.26	1.25	95,562.44	809	18,574.64
West Branch	24.19	0.00	81,157.45	26.07	0.00	79,357.08	51	1,170.96
266. Totals	334.39	51.01	\$1,269,552.40	183.30	24.87	\$990,006.84	10,450	\$239,932.00
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* (\$)
Breen	0.00	0.00	0.00	0.00
Breitung	0.00	380,238.40	380,238.40	288,770.26
Felch	0.00	0.00	0.00	0.00
Norway	0.00	0.00	0.00	0.00
Sagola	0.00	0.00	0.00	0.00
Waucedah	0.00	142,596.02	142,596.02	88,098.52
West Branch	0.00	0.00	0.00	0.00
267. Totals	\$0.00	\$522,834.42	\$522,834.42	\$376,868.78

*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: 1.5 inch overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
462.03	185,437.96	06/19/2024	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
July & August 2024 Local Crack Seal	88,860.45	08/21/2024	Asphalt
July & August 2024 Prmary Crack Seal	52,463.90	08/21/2024	Asphalt

Work Type: Pulv. Pave 2"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.0244	244,201.68	10/18/2024	Asphalt
489.0245	136,036.72	10/15/2024	Asphalt
489.0620	120,538.68	10/14/2024	Asphalt

Work Type: Reconstruction - 9" base, 3.5" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0703	680,967.31	06/19/2024	Asphalt

Year Ended - 2024

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

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Prop Taxes	287,966.89
078 04	TL Non Maint.	0.02

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	175,226.93

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
553	ARPA funds Local	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501.75	581 Sign Force HSIP	0.00
553	ARPA Funds	0.00

Line: 63 OTH-Other - County

Account	Description	Amount (\$)
569	MERS Grant	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	Soybean Grant	20,000.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
440.01	Comm Stabilization	115,582.24
556	EGLE Grant 577	400,000.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
583	Federal Aid Sale	446,883.30

Line: 80 SC-Other - County

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2024

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

539	Headphone Safety Grant	4,038.44
671	Permitting Fees	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	3,890.00
675.11	Abandonment Fee	0.00
690	Loretto Sand Depletion	0.00

Line: 90 Other2 Other - Primary

Account	Description	Amount (\$)
583.09	County Board	0.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
462	Non-Road Project	185,437.96

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	11,750.22
510	Vouchers	516,143.55
510	Materials	59,459.70
510	Receipts	(12,091.16)
510	A/P Correction Unit 151	301.50

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
462	Non-Motorized	45,646.10

Year Ended - 2024

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

510	Direct	11,750.22
511	Indirect	29,547.92
513	Dist. Exp.	63.24
514	Dist. Exp. Other	14,506.57
515	Admin	5,974.05
900	Capital Outlay	2.43

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
490	Local Rd Struct - HM	250.80

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	437.67

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
460 060	569 Bridge	3,414.36
462	CR 573 Non Motorized	23,988.83
496A	Local Bridge Maint	964.50

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
460 060	569 Bridge	2,622.74
462 02	CR573 Non Motorized	18,427.04
466A	Local Bridge Maint	740.88

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	13,111.81
513 720	Unemployment	0.00
513 723	Misc.	3,560.72
716.021	OPEB Actuarial	1,389.82

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	0.00
716	On Job Injury	0.00
716.021	OPEB	0.00
722	Physical Examinations	0.00
722.01	Renewal Fees for CDL	0.00
723	Miscellaneous	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
460 038	577 Over Sturgeon	0.00

Year Ended - 2024

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

460 060	CR 569 Bridge	2,319,086.89
460.039	Cty Rd 573 Bridge	0.00
462	Non Motorized Sidwalks	178,890.23
466A	Primary Rd Struct - Maint	11,141.15
488A	Cheese Factory Bridge	0.00
496A	Local Rd Struct - Maint.	12,949.93

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
460 039	Cty. Rd 573 Bridge	0.00
460 060	CR 569 Bridge	84,883.22
460 38	Ct Rd 577 Sturgeon Bridge	0.00
462	Non Motorized Sidewalk	6,547.73
466A	Prim. Struct. - Maint.	407.79
488A	Cheese Factory Bridge	0.00
496A	Local Struct. - Maint	474.01

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	14,164.00
712.02	Training,Mtg.	100,729.83
730	Fuel Surcharge	643.76
740.01	Township Estimates	5,781.73
745	GPS Internet	6,922.69
750	Safety Exp.	37,995.69
750-756	Engineering	91,389.53
754	Eng. Depreciation	3,543.43
790	Small Road Tools	0.00
792	Sign Exp.	6,346.91
793-794	Inv. Inspec. & Permit Work	0.00
795	Uncapitlzied Small Road Equip	3,239.93
921-931	Utilities & Maint.	34,355.86
999	On Call Public Safety COVID	0.00

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
510 075	CR 581 Force MDOT	0.00
518	A/P	472,423.80
560 02	MDOT RR S Spruce St	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	0.00
517	GWOA	0.00
517	A/P	176,534.75

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Breitung Ave 8ft shoulder	0.00

Year Ended - 2024

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

459.040	Lake Antoine Rd Soft Match	0.00
462	Non Motorized Sidewalks	185,437.96

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	14,137.97
863	Leases	1,650.00
876	Boiler Inspection	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
000	Y TV's 25 & 28 Dep & Utility to admin from indirect	15,126.05
703.02	Adm. Equip. Usage	5,974.05
731	Misc.	1,361.96
808	Professional Services	7,355.77
809	Bank Service Charges	1,220.02
810	Janitorial	0.00
812	Bottle Water Rental	960.00

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459	SHOULDERING	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	683.38
489	Prior Year	8,748.92
489 0621	Lake Louise Guardrail	22,057.34
489 13	Pre Engineering	46,045.96

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459`	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Pre Engineering	47,103.94

Year Ended - 2024

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

459	CR573 Motorized	50,891.39
459 001	Prior Year	11,449.27
459 0400	CR573 State Grant 2025	114,839.88
459 0401	CR 577 Hanbury	205,431.18
459 0704	CR 581 - 2025	9,941.80