

2025
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson County
Michigan
Year Ended 2025

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 - 2025

Start: 01/01/2025 End: 12/31/2025

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$1,163,856.67
2. Investments	32,301.95
3. Accounts Receivable :	
a. Michigan Transportation Fund	966,822.01
b. State Trunkline Maintenance	242,704.08
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	190,578.95

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	459,564.83
5. Road Materials	199,935.27
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	295,444.48
9. Other	

10. TOTAL ASSETS	\$3,551,208.24
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Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$219,803.23
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	43,006.86
14. Advances	299,510.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	295,444.48
18. Other	1,811.96

Fund Balances

19. Primary Road Fund	3,378,112.61
20. Local Road Fund	(1,257,350.88)
21. County Road Commission Fund	570,869.98
22. Total Fund Balances	2,691,631.71

23. TOTAL LIABILITIES AND FUND BALANCES	\$3,551,208.24
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Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$475,200.65	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	2,264,355.94		
27 a.Less: Accumulated Depreciation	(1,365,002.29)	899,353.65	
28. Equipment - Road	8,483,172.77		
28 a.Less: Accumulated Depreciation	(7,111,725.29)	1,371,447.48	
29. Equipment - Shop	422,041.76		
29 a.Less: Accumulated Depreciation	(308,299.44)	113,742.32	
30. Equipment - Engineers	86,795.73		
30 a.Less: Accumulated Depreciation	(78,914.63)	7,881.10	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	51,272.66		
32 a.Less: Accumulated Depreciation	(45,177.37)	6,095.29	
33. Infrastructure	62,546,632.80		
33 a.Less: Accumulated Depreciation	(18,301,002.93)	44,245,629.87	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets	\$47,119,350.36	
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	10,330.92	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,863,389.57	
	37 d.Infrastructure	44,245,629.87	
	38. Total Equities	\$47,119,350.36	
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		1,415,090.00	
41. Vested Vacation and Sick Leave Payable		409,000.48	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities	\$1,824,090.48	
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan		\$0.00	

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	\$121,475.91	\$108,615.13	\$62,199.40	\$292,290.44
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>121,475.91</u>	<u>108,615.13</u>	<u>62,199.40</u>	<u>292,290.44</u>
<u>Licenses and Permits</u>				
49. Specify	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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	120,886.77	0.00	0.00	120,886.77
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	100,000.00	0.00	100,000.00
56. Total Federal Sources	<u>120,886.77</u>	<u>100,000.00</u>	<u>0.00</u>	<u>220,886.77</u>
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,394.45	2,605.55		10,000.00
58. Snow Removal	0.00	28,246.14		28,246.14
59. Urban Road	378,617.85	132,801.97		511,419.82
60. Allocation	3,840,267.68	1,353,175.48		5,193,443.16
61. Total MTF	<u>4,226,279.98</u>	<u>1,516,829.14</u>		<u>5,743,109.12</u>
<u>Other</u>				
62. Local Bridge	15,110.85	0.00		15,110.85
63. Other	121,583.26	0.00	0.00	121,583.26
64. Total Other	<u>136,694.11</u>	<u>0.00</u>	<u>0.00</u>	<u>136,694.11</u>
<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)	5.20	0.00		5.20
68. Forest Road (E)	122,900.40	0.00		122,900.40
69. Urban Area (F)	0.00	0.00		0.00
70. Other	1,000,000.00	0.00		1,000,000.00
71. Total EDF	<u>1,122,905.60</u>	<u>0.00</u>		<u>1,122,905.60</u>
72. Total State Sources	<u>\$5,485,879.69</u>	<u>\$1,516,829.14</u>	<u>\$0.00</u>	<u>\$7,002,708.83</u>

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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.	123,978.53	1,161,929.84	0.00	1,285,908.37
75. Other	240,873.69	0.00	0.00	240,873.69
76. Total Contributions	364,852.22	1,161,929.84	0.00	1,526,782.06
Charges for Service				
77. Trunkline Maintenance	0.00		1,374,857.93	1,374,857.93
78. Trunkline Non-maintenance	0.00		842,695.82	842,695.82
79. Salvage Sales	0.00	0.00	5,702.62	5,702.62
80. Other	0.00	0.00	135,920.00	135,920.00
81. Total Charges	0.00	0.00	2,359,176.37	2,359,176.37
Interest and Rents				
82. Interest Earned	10,151.73	0.00	551.20	10,702.93
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	10,151.73	0.00	551.20	10,702.93
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	10,262.68	10,262.68
88. Gain (Loss) Equip. Disp.	401.04	0.00	82,601.02	83,002.06
89. Contributions from Private Sources	203.07	0.00	83,458.08	83,661.15
90. Other	0.00	10,000.00	284,835.71	294,835.71
91. Total Other	604.11	10,000.00	461,157.49	471,761.60
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	685,403.00	0.00	0.00	685,403.00
96. Total Other Fin. Sources	685,403.00	0.00	0.00	685,403.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,789,253.43	\$2,897,374.11	\$2,883,084.46	\$12,569,712.00

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	1,986,068.44	1,681,626.35		3,667,694.79
105. Structures	230,666.73	0.00		230,666.73
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.	2,216,735.17	1,681,626.35		3,898,361.52
Maintenance				
111. Roads	1,407,504.62	1,400,579.55		2,808,084.17
112. Structures	13,738.58	7,631.09		21,369.67
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	659,812.71	931,737.75		1,591,550.46
115. Traffic Control	39,301.62	48,703.86		88,005.48
116. Total Maintenance	2,120,357.53	2,388,652.25		4,509,009.78
117. Total Construction, Preservation And Maintenance	4,337,092.70	4,070,278.60		8,407,371.30
Other				
118. Trunkline Maintenance	0.00		1,374,857.93	1,374,857.93
119. Trunkline Non-maintenance	0.00		842,695.81	842,695.81
120. Administrative Expense	207,972.93	195,178.61		403,151.54
121. Equipment - Net	91,914.07	105,779.87	65,125.18	262,819.12
122. Capital Outlay - Net	(2,880.64)	0.00	156,294.67	153,414.03
123. Debt Principal Payment	201,860.51	0.00	52,417.14	254,277.65
124. Interest Expense	50,363.50	0.00	4,178.70	54,542.20
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	549,230.37	300,958.48	2,495,569.43	3,345,758.28
128. Total Expenditures	\$4,886,323.07	\$4,371,237.08	\$2,495,569.43	\$11,753,129.58

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	\$6,789,253.43	\$2,897,374.11	\$2,883,084.46	\$12,569,712.00
130. Total Expenditures	4,886,323.07	4,371,237.08	2,495,569.43	11,753,129.58
131. Excess of Revenues Over (Under) Expenditures	1,902,930.36	(1,473,862.97)	387,515.03	816,582.42
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,904,282.53)	1,904,282.53		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	(1,904,282.53)	1,904,282.53		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,352.17)	430,419.56	387,515.03	816,582.42
136. Beginning Fund	3,379,464.78	(1,687,770.44)	183,354.95	1,875,049.29
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	3,379,464.78	(1,687,770.44)	183,354.95	1,875,049.29
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,378,112.61	\$(1,257,350.88)	\$570,869.98	\$2,691,631.71

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$645,366.05	
142. Depreciation	<u>505,758.91</u>	
143. Other	<u>723,814.58</u>	
144. Total Direct		<u>1,874,939.54</u>

145. Indirect Equipment Expense		<u>874,646.85</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>327,930.27</u>	
148. Total Operating		<u>\$327,930.27</u>

149. TOTAL EQUIPMENT EXPENSE	<u>\$3,077,516.66</u>
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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	196,801.08	97,637.67		294,438.75
152. Maintenance	785,654.72	1,034,352.89		1,820,007.61
153. Inventory Operations	0.00	0.00	46,405.02	46,405.02
154. MDOT	0.00		573,974.08	573,974.08
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	1,910.56	873.47	77,088.05	79,872.08
157. Total Equipment Rental Credits	<u>984,366.36</u>	<u>1,132,864.03</u>	<u>697,467.15</u>	<u>2,814,697.54</u>

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment				<u>262,819.12</u>
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$984,366.36</u>	<u>\$1,132,864.03</u>	<u>\$697,467.15</u>	<u>\$2,814,697.54</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	34.97 %	40.25 %	24.78 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,076,280.43</u>	<u>1,238,643.90</u>	<u>762,592.33</u>	<u>3,077,516.66</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>91,914.07</u>	<u>105,779.87</u>	<u>65,125.18</u>	<u>262,819.12</u>

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	127,045.23	157,316.06
165. Primary Maintenance	408,335.98	505,632.32
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	72,542.20	89,827.18
168. Local Maintenance	441,428.24	546,609.52
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	288,331.88	357,034.17
171. Equipment Expense - Indirect	203,711.22	252,250.49
172. Equipment Expense - Operating	0.00	0.00
173. Administration	213,124.10	263,906.25
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	7,874.52	9,750.86
178. Total Payroll	\$1,762,393.37	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,762,393.37	Total Distributive \$2,182,326.85

	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	\$316,139.51	\$39,130.59	\$967,694.11	\$833,565.03	\$2,933.84	\$22,863.77	\$2,182,326.85
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	316,139.51	39,130.59	967,694.11	833,565.03	2,933.84	22,863.77	2,182,326.85
185. Applicable Labor Cost	1,762,393.37	1,762,393.37	1,762,393.37	1,762,393.37	1,762,393.37	1,762,393.37	
186. Factor	0.179381	0.022203	0.549080	0.472973	0.001665	0.012973	1.238275

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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.	1,922,132.55	63,935.89
189. Primary Maintenance	2,038,802.27	67,816.68
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,627,491.12	54,135.23
192. Local Maintenance	2,304,366.88	76,654.28
193. Other	243,922.75	8,113.65
194. TOTAL	\$8,136,715.57	\$270,655.73

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,012.11	0.00	14,884.36	0.00	249,759.26	\$270,655.73
196. Applicable Operation Cost	8,136,715.57	8,136,715.57	8,136,715.57	8,136,715.57	8,136,715.57	
197. Factor	0.000739	0.000000	0.001829	0.000000	0.030695	\$0.033263

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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.	808,306.85	329,841.63	1,408,428.32	1,351,784.72	2,216,735.17	1,681,626.35
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,021,994.07	2,333,242.52	98,363.46	55,409.73	2,120,357.53	2,388,652.25
202. Total	\$2,830,300.92	\$2,663,084.15	\$1,506,791.78	\$1,407,194.45	\$4,337,092.70	\$4,070,278.60

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$291,828.95	\$19,700.73
204. Fringe Benefits	308,362.35	20,410.74
205. Equipment Rental	537,442.59	36,531.49
206. Materials	22,250.61	0.00
207. Handling Charges	0.00	0.00
208. Overhead	118,055.32	66,017.85
209. Other	96,918.11	700,035.00
210. Total Charges for Current Year	\$1,374,857.93	\$842,695.81
211. Beginning Balance	189,055.20	1,648.11
212. Sub-Total	1,563,913.13	844,343.92
213. Less Credits	(1,321,209.05)	(844,343.92)
214. Ending Balance	\$242,704.08	\$0.00

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$9,053.50
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	706,566.06
218. Equipment Shop (977)	36,293.67
219. Equipment Engineers (978)	1,633.21
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$753,546.44

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	753,546.44	753,546.44
225. Less: Equipment Retirements 689	(159.70)	0.00	(33,111.73)	(33,271.43)
226. Sub-total	(159.70)	0.00	720,434.71	720,275.01
227. Less: Depreciation and Depletion 968	(2,720.94)	0.00	(564,140.04)	(566,860.98)
228. Net Capital Outlay Expenditure	\$(2,880.64)	\$0.00	\$156,294.67	\$153,414.03

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	13,211.56	0.00	2,721,118.34	2,734,329.90
230. Percentage of Total	0.48 %	0.00 %	99.52 %	100.00 %
231. Gain or (loss) on disposal of assets 693	401.04	0.00	82,601.02	83,002.06

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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			\$5,743,109.12
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			403,151.54
234. Total Capital Outlay (from Page 13)			753,546.44
235. Debt Principal Payment (from Page 6 Expenditures)			254,277.65
236. Interest Expense (from Page 6 Expenditures)			54,542.20
236 a. Total Deductions			1,465,517.83
236 b. Adjusted MTF Returns			4,277,591.29
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,216,735.17	\$1,681,626.35	3,898,361.52
238. Routine Maintenance (from Page 6 Expenditures)	2,120,357.53	2,388,652.25	4,509,009.78
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,337,092.70	4,070,278.60	8,407,371.30
241. 90% of Adjusted MTF Returns			3,849,832.16

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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

Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenditures (\$)	<u>0.00</u>	<u>69,076.90</u>	<u>214,438.68</u>	<u>185,437.96</u>	<u>0.00</u>
242. TOTAL					<u>\$468,953.54</u>

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

5,743,109.12 x .10 = 574,310.91

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$155,770.28
712-724	Fringe Benefits - Shop Employees	192,886.44
721	Drug Testing	5,713.99
728	Office Supplies - Shop	10,053.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	10,095.51
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	80,796.89
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	10,276.39
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,696.04
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	14,908.74
875	Insurance - Shop Buildings	75,713.28
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	66,154.52
931	Buildings Repairs and Maintenance	129,563.12
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	36,960.69
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	0.00
968	Depreciation - Shop Building	32,538.60
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,247.83
968	Depreciation - Stockroom Expense	0.00
707	Other:	27,271.53
243. TOTAL		\$874,646.85

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	\$213,124.10
709-714	Administrative Leave	0.00
724	Fringe Benefits	263,906.25
727	Postage	3,999.37
728	Office Supplies	9,953.48
730	Dues and Subscriptions	12,436.76
801	Contractual Services	0.00
803	Legal Services	8,351.02
804	Auditing and Accounting Services	11,700.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	7,343.24
861	Travel and Mileage	13,451.59
862	Freight	0.00
873	Public Relations	4,412.92
874	Advertising	4,256.32
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	17,322.36
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	30,993.11
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	3,304.67
	Other:	18,904.87
244. TOTAL		\$623,460.06
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(220,308.52)
691	Purchase Discounts	0.00
	Other:	0.00
Total Credits to Administrative Expense		\$(220,308.52)
245. Net Administrative Expense		\$403,151.54

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name	Location	Amount Spent (\$)	Project Type
Cheese Factory	Breen Township	122,900.40	Reconstruction
246. Total		\$122,900.40	

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	0.30	mi. x	\$768,875.84	0.00	mi.	\$0.00
252. Resurfacing	4.13	mi.	1,164,579.17	2.96	mi.	1,639,153.27
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.	52,613.43	0.00	ea.	42,473.08
260. Subtotals			1,986,068.44			1,681,626.35
BRIDGES						
261. Replacement	0.00	ea.	230,666.73	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			230,666.73			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$2,216,735.17			\$1,681,626.35

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

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	143,071.51	15.91	0.00	48,080.02	471	10,738.80
Breitung	75.29	36.32	351,081.11	37.73	20.35	450,120.66	5,831	132,946.80
Felch	51.32	0.00	171,152.20	36.13	0.00	109,184.86	687	15,663.60
Norway	45.24	11.82	183,415.86	18.07	3.79	117,203.18	1,535	34,998.00
Sagola	54.64	0.00	182,224.40	25.65	0.00	77,514.30	1,066	24,304.80
Waucedah	40.36	2.35	141,070.15	24.26	1.25	93,958.72	809	18,445.20
West Branch	24.19	0.00	80,673.65	26.07	0.00	78,783.54	51	1,162.80
266. Totals	333.94	50.49	\$1,252,688.88	183.82	25.39	\$974,845.28	10,450	\$238,260.00
Local Road Rate Per Mile			3335	Primary Road Rate Per Mile			3022	
Local Urban Road Rate Per Mile			2753	Primary Urban Road Rate Per Mile			16516	
Population Rate Per Capita			22.8					

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Breen	0.00	344,626.27	344,626.27	181,627.07
Breitung	0.00	815,172.88	815,172.88	638,935.64
Felch				
Norway	0.00	245,938.42	245,938.42	186,004.55
Sagola	0.00	161,817.32	161,817.32	123,978.53
Waucedah	0.00	233,415.70	233,415.70	155,362.58
West Branch				
267. Totals	\$0.00	\$1,800,970.59	\$1,800,970.59	\$1,285,908.37

*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 - 2025

Start: 01/01/2025 End: 12/31/2025

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: 1.5 inch overlay

Project ID/Name	Date Open to Traffic	Pavement Type
CR573	06/11/2025	Asphalt

Work Type: Pulv. Pave 2"

Project ID/Name	Date Open to Traffic	Pavement Type
2025 Breen Ave	09/29/2025	Asphalt
2025 E Bar D	09/15/2025	Asphalt
2025 Lake Louise	10/30/2025	Asphalt
2025 Oak Crest	11/04/2025	Asphalt
2025 old 69-Herzog	07/23/2025	Asphalt
2025 Swan Peterson	10/16/2025	Asphalt

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

Project ID/Name	Date Open to Traffic	Pavement Type
2025 Cheese factory	11/12/2025	Asphalt

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Prop Taxes	295,444.48
078 04	TL Non Maint.	0.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due To State	1,811.96

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
553	ARPA funds Local	100,000.00

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	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
440.01	Comm Stabilization	121,583.26
556	EGLE Grant 577	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
459.0400	STATE GRANT CR573	1,000,000.00

Line: 75 CFL-Other - County

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

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
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Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

583	Federal Aid Sale	240,000.00
583	EQUIP RENTAL FLORENCE CO	873.69

Line: 80 SC-Other - County

Account	Description	Amount (\$)
627.03	COMMISSION AUDIT	135,920.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00
671	Permitting Fees	4,230.00
675.11	Abandonment Fee	755.20
690	Loretto Sand Depletion	0.00
696	Insurance Recoveries	279,850.51

Line: 90 Other2 Other - Local

Account	Description	Amount (\$)
676.01	REIMBURSEMENTS CHEESBRIDGE	10,000.00

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	0.00

Line: 126 Other - Primary

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

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	18,157.50
510	Vouchers	637,899.67
510	Materials	69,234.76
510	Receipts	(1,477.35)
510	A/P Correction Unit 151	0.00

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
462	Non-Motorized	0.00
510	Direct	18,157.50
511	Indirect	41,454.33
513	Dist. Exp.	168.22
514	Dist. Exp. Other	12,616.05
515	Admin	4,691.95
900	Capital Outlay	0.00

Line: 156 All Other Charges - Local

Account	Description	Amount (\$)
498	Local Bridge Maint	873.47

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	44.73
468	Primary Bridge Maint.	1,865.83

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
4580A	Primary Bridge HM	338.02
466A	Primary Bridge Maint	6,066.95
496A	Local Bridge Maint	3,345.89

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
458A	Bridge Heavy Maint	272.98
460 060	569 Bridge	0.00
462 02	CR573 Non Motorized	0.00
466A	Local Bridge Maint	4,899.50
496A	Local Bridge Maint	2,702.04

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	14,122.31
513 720	Unemployment	1,213.00
513 723	Misc.	3,028.69

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

716.021	OPEB Actuarial	4,499.77
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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	10,859.00
460 060	CR 569 Bridge	166,120.91
460.014	569 Bridge - 2027	30,558.06
460.030	Groveland Mine	15,703.10
466A	Primary Rd Struct - Maint	13,296.28
496A	Local Rd Struct - Maint.	7,385.40

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
460 014	CR 569 Bridge 2027	1,016.45
460 030	Groveland Mine Culvert	522.33
460 060	CR 569 Bridge	5,525.68
460 38	Ct Rd 577 Sturgeon Bridge	361.20
462	Non Motorized Sidewalk	0.00
466A	Prim. Struct. - Maint.	442.30
496A	Local Struct. - Maint	245.69

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	131.28
712.02	Training, Mtg.	86,276.21
730	Fuel Surcharge	387.01
734	Safety Expenditures	28,413.20
740.01	Township Estimates	2,454.45
745	GPS Internet	8,742.81
750	Safety Exp.	0.00
750-756	Engineering	84,697.80
754	Eng. Depreciation	3,815.49
792	Sign Exp.	6,176.88
793-794	Inv. Inspec. & Permit Work	9,886.50
795	Uncapitlzied Small Road Equip	1,021.90
921-931	Utilities & Maint.	17,755.73

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
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Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

518	Vouchers	700,035.00
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Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	A/P	96,918.11

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Breitung Ave 8ft shoulder	0.00
459.040	Lake Antoine Rd Soft Match	0.00
462	Non Motorized Sidewalks	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	25,621.53
863	Leases	1,650.00
876	Boiler Inspection	0.00

Line: 244 244 Other

Account	Description	Amount (\$)
000	Y TV's 26 & 30 Dep & Utility to admin from indirect	11,239.71
703.02	Adm. Equip. Usage	4,691.95
731	Misc.	(35.00)
808	Professional Services	1,677.15
809	Bank Service Charges	30.00
810	Janitorial	379.86
812	Bottle Water Rental	921.20

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	997.41
489	Prior Year	0.00
489 0621	Lake Louise Guardrail	0.00
489 13	Pre Engineering	41,475.67

Year Ended - 2025

Start: 01/01/2025 End: 12/31/2025

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	28,532.02
459	CR573 Motorized	0.00
459 001	Prior Year	3,423.36
459 0400	CR573 State Grant 2025	0.00
459 0401	CR 577 Hanbury	0.00
459 0704	CR 581 - 2025	20,658.05