

2025
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Wexford 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	\$3,239,253.02
2. Investments	5,889,769.78
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,296,817.16
b. State Trunkline Maintenance	374,926.36
c. State Transportation Department - Other	34,462.86
d. Due on County Road Agreement	74,500.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	45,233.18

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,872,237.37
5. Road Materials	628,421.37
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	4,475.00
9. Other	

10. TOTAL ASSETS**\$13,460,096.10**

Year Ended - 2025

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$162,448.01
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	81,388.97
14. Advances	742,736.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	29,362.18
17. Deferred Revenue	0.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	8,646,494.48
20. Local Road Fund	0.00
21. County Road Commission Fund	3,797,666.46
22. Total Fund Balances	12,444,160.94

23. TOTAL LIABILITIES AND FUND BALANCES

\$13,460,096.10

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$1,167,050.60
25. Land Improvements	\$462,078.85	
25 a.Less: Accumulated Depreciation	(152,081.73)	309,997.12
26. Depletable Assets	110,158.56	
26 a.Less: Accumulated Depreciation	(82,321.63)	27,836.93
27. Buildings	5,929,750.36	
27 a.Less: Accumulated Depreciation	(2,676,346.00)	3,253,404.36
28. Equipment - Road	17,354,036.18	
28 a.Less: Accumulated Depreciation	(13,416,600.14)	3,937,436.04
29. Equipment - Shop	1,027,048.72	
29 a.Less: Accumulated Depreciation	(787,743.47)	239,305.25
30. Equipment - Engineers	6,536.38	
30 a.Less: Accumulated Depreciation	(6,536.38)	0.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	51,821.69	
32 a.Less: Accumulated Depreciation	(51,821.69)	0.00
33. Infrastructure	83,176,912.82	
33 a.Less: Accumulated Depreciation	(43,646,568.22)	39,530,344.60
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$48,465,374.90
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,935,030.29
	37 d.Infrastructure	39,530,344.61
	38. Total Equities	\$48,465,374.90
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		290,572.01
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$290,572.01
<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)
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	40,050.00	40,050.00
Federal Sources				
50. Surface Tran. Program (STP)	75.75	0.00	0.00	75.75
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	60,423.15	18,739.14	79,162.29
56. Total Federal Sources	75.75	60,423.15	18,739.14	79,238.04
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,020.88	3,979.12		10,000.00
58. Snow Removal	0.00	337,128.86		337,128.86
59. Urban Road	364,521.06	107,985.25		472,506.31
60. Allocation	4,893,753.69	3,234,223.80		8,127,977.49
61. Total MTF	5,264,295.63	3,683,317.03		8,947,612.66
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	49,329.85	24,433.00	73,762.85
64. Total Other	0.00	49,329.85	24,433.00	73,762.85
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)	90,000.00	0.00		90,000.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	90,000.00	0.00		90,000.00
72. Total State Sources	\$5,354,295.63	\$3,732,646.88	\$24,433.00	\$9,111,375.51

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.	0.00	378,970.00	0.00	378,970.00
75. Other	0.00	0.00	61,881.27	61,881.27
76. Total Contributions	0.00	378,970.00	61,881.27	440,851.27
Charges for Service				
77. Trunkline Maintenance	0.00		1,888,487.71	1,888,487.71
78. Trunkline Non-maintenance	0.00		1,231,357.06	1,231,357.06
79. Salvage Sales	0.00	0.00	6,525.21	6,525.21
80. Other	0.00	0.00	293,627.00	293,627.00
81. Total Charges	0.00	0.00	3,419,996.98	3,419,996.98
Interest and Rents				
82. Interest Earned	304,767.55	0.00	112,722.24	417,489.79
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	304,767.55	0.00	112,722.24	417,489.79
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	1,250.00	1,250.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	150,207.12	150,207.12
91. Total Other	0.00	0.00	151,457.12	151,457.12
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	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,659,138.93	\$4,172,040.03	\$3,829,279.75	\$13,660,458.71

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	987,109.96	682,055.39		1,669,165.35
105. Structures	0.00	0.00		0.00
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.	987,109.96	682,055.39		1,669,165.35
Maintenance				
111. Roads	2,621,114.79	2,897,820.12		5,518,934.91
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,123,660.04	909,097.53		2,032,757.57
115. Traffic Control	37,050.80	27,323.85		64,374.65
116. Total Maintenance	3,781,825.63	3,834,241.50		7,616,067.13
117. Total Construction, Preservation And Maintenance	4,768,935.59	4,516,296.89		9,285,232.48
Other				
118. Trunkline Maintenance	0.00		1,888,487.71	1,888,487.71
119. Trunkline Non-maintenance	0.00		1,231,357.08	1,231,357.08
120. Administrative Expense	234,520.55	222,096.61		456,617.16
121. Equipment - Net	(83,472.21)	(168,063.64)	(116,609.88)	(368,145.73)
122. Capital Outlay - Net	1,076,907.71	0.00	398,308.33	1,475,216.04
123. Debt Principal Payment	0.00	0.00	0.00	0.00
124. Interest Expense	0.00	0.00	0.00	0.00
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	73,338.62	73,338.62
127. Total Other	1,227,956.05	54,032.97	3,474,881.86	4,756,870.88
128. Total Expenditures	\$5,996,891.64	\$4,570,329.86	\$3,474,881.86	\$14,042,103.36

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	\$5,659,138.93	\$4,172,040.03	\$3,829,279.75	\$13,660,458.71
130. Total Expenditures	5,996,891.64	4,570,329.86	3,474,881.86	14,042,103.36
131. Excess of Revenues Over (Under) Expenditures	(337,752.71)	(398,289.83)	354,397.89	(381,644.65)
132. Optional Transfers				
132 a. Primary to Local (50%)	(398,289.83)	398,289.83		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	(398,289.83)	398,289.83		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(736,042.54)	0.00	354,397.89	(381,644.65)
136. Beginning Fund	9,382,537.02	0.00	3,443,268.57	12,825,805.59
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	9,382,537.02	0.00	3,443,268.57	12,825,805.59
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$8,646,494.48	\$0.00	\$3,797,666.46	\$12,444,160.94

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$308,732.40	
142. Depreciation	<u>1,104,073.27</u>	
143. Other	<u>585,982.14</u>	
144. Total Direct		<u>1,998,787.81</u>

145. Indirect Equipment Expense		<u>866,342.56</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>399,871.54</u>	
148. Total Operating		<u>\$399,871.54</u>

149. TOTAL EQUIPMENT EXPENSE \$3,265,001.91

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	0.00	122,436.54		122,436.54
152. Maintenance	<u>823,768.53</u>	<u>1,536,145.84</u>		<u>2,359,914.37</u>
153. Inventory Operations	0.00	0.00	89,269.09	89,269.09
154. MDOT	0.00		<u>948,919.53</u>	<u>948,919.53</u>
155. Other Reimbursable Charges	0.00	0.00	7,323.35	7,323.35
156. All Other Charges	0.00	0.00	<u>105,284.76</u>	<u>105,284.76</u>
157. Total Equipment Rental Credits	<u>823,768.53</u>	<u>1,658,582.38</u>	<u>1,150,796.73</u>	<u>3,633,147.64</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(368,145.73)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$823,768.53</u>	<u>\$1,658,582.38</u>	<u>\$1,150,796.73</u>	<u>\$3,633,147.64</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	22.67 %	45.65 %	31.67 %	100.00 %
161. Prorated Total Equipment Expense	<u>740,296.32</u>	<u>1,490,518.74</u>	<u>1,034,186.85</u>	<u>3,265,001.91</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(83,472.21)</u>	<u>(168,063.64)</u>	<u>(116,609.88)</u>	<u>(368,145.73)</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.	0.00	0.00
165. Primary Maintenance	270,122.31	235,211.49
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	36,237.29	31,553.95
168. Local Maintenance	446,731.14	388,995.26
169. Inventory	24,166.00	0.00
170. Equipment Expense - Direct	165,030.54	143,701.86
171. Equipment Expense - Indirect	127,515.10	111,034.95
172. Equipment Expense - Operating	0.00	0.00
173. Administration	340,211.58	270,688.10
174. State Trunkline Maintenance	409,600.96	
175. Sundry Account Rec.	1,914.25	
176. Capital Outlay	6,392.37	5,566.22
177. Other	77,897.41	67,829.89
178. Total Payroll	\$1,905,818.95	
179. Less Applicable Payroll	(411,515.21)	
180. Total Applicable Labor Cost	\$1,494,303.74	Total Distributive \$1,254,581.72

	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	\$215,387.31	\$33,242.01	\$1,075,335.06	\$358,976.78	\$9,938.61	\$16,621.21	\$1,709,500.98
182. Less: Benefits Recovered	(57,317.22)	(8,846.11)	(286,159.91)	(95,528.14)	(2,644.79)	(4,423.11)	(454,919.28)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	158,070.09	24,395.90	789,175.15	263,448.64	7,293.82	12,198.10	1,254,581.70
185. Applicable Labor Cost	1,154,092.16	1,494,303.74	1,494,303.74	1,494,303.74	1,494,303.74	1,494,303.74	
186. Factor	0.136965	0.016326	0.528122	0.176302	0.004881	0.008163	0.870759

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.	972,100.73	15,008.88
189. Primary Maintenance	3,724,322.11	57,502.15
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	671,684.59	10,370.56
192. Local Maintenance	3,775,940.88	58,299.13
193. Other	0.00	0.00
194. TOTAL	\$9,144,048.31	\$141,180.72

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	4,464.09	(7,406.20)	8,906.00	0.00	135,216.83	\$141,180.72
196. Applicable Operation Cost	9,144,048.31	9,144,048.31	9,144,048.31	9,144,048.31	9,144,048.31	
197. Factor	0.000488	(0.000810)	0.000974	0.000000	0.014787	\$0.015439

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	
	<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.	0.00	294,009.83	987,109.96	388,045.56	987,109.96	682,055.39
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,891,695.97	2,812,615.02	1,890,129.66	1,021,626.48	3,781,825.63	3,834,241.50
202. Total	<u>\$1,891,695.97</u>	<u>\$3,106,624.85</u>	<u>\$2,877,239.62</u>	<u>\$1,409,672.04</u>	<u>\$4,768,935.59</u>	<u>\$4,516,296.89</u>

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	\$63,892.07	\$0.00
204. Fringe Benefits	67,495.59	0.00
205. Equipment Rental	172,585.57	0.00
206. Materials	20,586.44	31,763.00
207. Handling Charges	0.00	0.00
208. Overhead	27,587.57	2,699.86
209. Other	22,779.12	0.00
210. Total Charges for Current Year	\$374,926.36	\$34,462.86
211. Beginning Balance	0.00	0.00
212. Sub-Total	374,926.36	34,462.86
213. Less Credits	0.00	0.00
214. Ending Balance	\$374,926.36	\$34,462.86

Year Ended - 2025

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	239,908.09
217. Equipment Road (976, 981)	2,466,106.57
218. Equipment Shop (977)	38,166.58
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>\$2,744,181.24</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	2,003,252.31	0.00	740,928.93	2,744,181.24
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	2,003,252.31	0.00	740,928.93	2,744,181.24
227. Less: Depreciation and Depletion 968	(926,344.60)	0.00	(342,620.60)	(1,268,965.20)
228. Net Capital Outlay Expenditure	<u>\$1,076,907.71</u>	<u>\$0.00</u>	<u>\$398,308.33</u>	<u>\$1,475,216.04</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	7,461,383.85	7,461,383.85
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	1,250.00	1,250.00

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			<u>\$8,947,612.66</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>456,617.16</u>
234. Total Capital Outlay (from Page 13)			<u>2,744,181.24</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>3,200,798.40</u>
236 b. Adjusted MTF Returns			<u>5,746,814.26</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$987,109.96</u>	<u>\$682,055.39</u>	<u>1,669,165.35</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,781,825.63</u>	<u>3,834,241.50</u>	<u>7,616,067.13</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(75.75)</u>	<u>0.00</u>	<u>(75.75)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>4,768,859.84</u>	<u>4,516,296.89</u>	<u>9,285,156.73</u>
241. 90% of Adjusted MTF Returns			<u>5,172,132.83</u>

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>37,500.00</u>
Fiscal Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenditures (\$)	<u>0.00</u>	<u>276,368.29</u>	<u>213,684.74</u>	<u>348,168.83</u>	<u>369,315.13</u>
242. TOTAL					<u>\$1,245,036.99</u>

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

$$\underline{8,947,612.66} \times .10 = \underline{894,761.27}$$

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	\$214,682.43
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	1,360.72
728	Office Supplies - Shop	726.71
731	Janitor Supplies - Shop	2,304.67
733	Welding Supplies	4,106.65
734	Safety Supplies - Shop	5,664.31
736	Tire Shop Supplies	0.00
737	Shop Supplies	42,949.29
791	Equipment Material/Parts Inventory Adjustment	30,494.27
801	Contractual Services - Shop	20,745.78
805	Health Services	0.00
806	Laundry Services	19,693.38
807	Data Processing - Shop	1,940.00
810	Education Expense - Shop	5,674.09
850-859	Communications - Shop	13,344.69
861	Travel and Mileage - Shop Employees	1,197.89
862	Freight Costs	17,408.56
875	Insurance - Shop Buildings	29,689.70
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	88,048.00
883	Insurance - Underground Tank	6,191.58
921-923	Utilities - Shop and Storage Buildings	40,298.88
931	Buildings Repairs and Maintenance	50,052.22
932	Yard and Storage Repairs and Maintenance	79,384.52
933	Shop Equipment Repairs and Maintenance	20,260.72
934	Office Equipment Repairs and Maintenance	42,070.11
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	51,187.80
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	42,949.47
968	Depreciation - Stockroom Expense	0.00
707	Other:	33,916.12
	243. TOTAL	\$866,342.56

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	\$304,749.64
709-714	Administrative Leave	33,079.28
724	Fringe Benefits	270,688.32
727	Postage	224.49
728	Office Supplies	2,571.06
730	Dues and Subscriptions	16,743.51
801	Contractual Services	0.00
803	Legal Services	7,713.75
804	Auditing and Accounting Services	19,420.78
807	Data Processing	0.00
810	Education	2,978.00
850-853	Communications	5,398.88
861	Travel and Mileage	8,448.06
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	5,626.43
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	19,822.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,537.48
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	13,346.36
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	26,380.32
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	0.00
	Other:	1,764.30
	244. TOTAL	\$740,492.66
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(527.27)
629	Overhead - State Trunkline Maintenance	(279,658.06)
691	Purchase Discounts	(1,752.78)
	Other:	(1,937.39)
	Total Credits to Administrative Expense	\$(283,875.50)
	245. Net Administrative Expense	\$456,617.16

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
37, 28, 31 Roads	Selma	90,000.00	Resurfacing
		246. Total	
		<u>\$90,000.00</u>	

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.	\$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	0.00 mi.	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	23.06 mi.	987,109.96	1.58 mi.	385,630.20
253. Gravel Surfacing	0.00 mi.	0.00	7.00 mi.	296,425.19
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.	0.00	0.00 ea.	0.00
260. Subtotals		987,109.96		682,055.39
BRIDGES				
261. Replacement	0.00 ea.	0.00	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		0.00		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$987,109.96		\$682,055.39

*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Antioch	52.24	0.00	174,220.41	9.67	0.00	29,222.74	900	20,520.00
Boon	49.56	0.00	165,282.60	14.17	0.00	42,821.74	525	11,970.00
Cedar Creek	60.67	0.00	202,334.44	9.53	0.00	28,799.66	1,855	42,294.00
Cherry Grove	56.01	5.41	201,687.07	9.22	5.60	120,352.44	2,421	55,198.80
Clam Lake	55.75	19.88	240,655.89	14.66	4.53	119,120.00	2,325	53,010.00
Colfax	50.28	0.00	167,683.80	14.53	0.00	43,909.66	897	20,451.60
Greenwood	44.80	0.00	149,408.00	13.60	0.00	41,099.20	633	14,432.40
Hanover	54.70	0.00	182,424.50	4.95	0.00	14,958.90	923	21,044.40
Haring	63.17	14.15	249,626.89	14.87	7.67	171,614.86	3,556	81,076.80
Henderson	36.89	0.00	123,028.15	9.51	0.00	28,739.22	183	4,172.40
Liberty	69.48	0.00	231,715.81	6.50	0.00	19,643.00	936	21,340.80
Selma	46.46	1.81	159,927.03	22.72	4.49	142,816.67	2,233	50,912.40
Slagle	48.07	0.00	160,313.45	8.85	0.00	26,744.70	483	11,012.40
South Branch	37.10	0.00	123,728.49	16.40	0.00	49,560.80	348	7,934.40
Springville	53.29	0.00	177,722.15	7.64	0.00	23,088.08	1,342	30,597.60
Wexford	50.14	0.00	167,216.90	13.44	0.00	40,615.68	1,161	26,470.80
266. Totals	828.61	41.25	\$2,876,975.58	190.26	22.29	\$943,107.35	20,721	\$472,438.80

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* (\$)
Antioch	0.00	6,150.59	6,150.59	0.00
Boon				
Cedar Creek	0.00	351,414.05	351,414.05	197,670.00
Cherry Grove				
Clam Lake	0.00	232,879.58	232,879.58	105,000.00
Colfax				
Greenwood				
Hanover	0.00	68,900.85	68,900.85	52,600.00
Haring				
Henderson	0.00	0.00	0.00	3,000.00
Liberty	0.00	11,167.28	11,167.28	8,700.00
Selma				
Slagle				
South Branch				
Springville				
Wexford	0.00	11,543.04	11,543.04	12,000.00
267. Totals	\$0.00	\$682,055.39	\$682,055.39	\$378,970.00

*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: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A496-A497-2109-104-ARBDR	0.00	09/15/2025	Asphalt

Work Type: Chip w/fog over new 2" HMA surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A466-A467-2210-104-37R	0.00	06/01/2025	Asphalt
2025 - A466-A467-2211-104-23R	0.00	08/15/2025	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A466-A467-2309-104-47R	0.00	06/01/2025	Asphalt
2025 - A466-A467-2409-104-14R	0.00	06/01/2025	Asphalt
2025 - A466-A467-2309-104-16R	0.00	05/15/2025	Asphalt

Work Type: Crack seal with chipseal & fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A466-A467-2112-104-48.5R	0.00	09/12/2025	Asphalt

Work Type: HMA Wedge only

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A496-A497-2209-104-41R	0.00	06/20/2025	Asphalt
2025 - A496-A497-2209-104-BELAVE	0.00	06/15/2025	Asphalt
2025 - A496-A497-2209-104-BRIAV	0.00	06/16/2025	Asphalt
2025 - A496-A497-2209-104-TIMSUB	0.00	06/30/2025	Asphalt

Year Ended - 2025

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

2025 - A496-A497-2209-104-WORAVE	0.00	06/15/2025	Asphalt
2025 - A496-A497-2210-104-35R	0.00	06/19/2025	Asphalt
2025 - A496-A497-2309-104-41R	0.00	06/15/2025	Asphalt

Work Type: Overlay- 1 1/2" Thick

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2025 - A488-A489-2109-109-FSR	0.00	07/02/2025	Asphalt

Work Type: Overlay- 2" with chipseal underlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2025 - A458-A459-2212-109-30R	0.00	09/14/2025	Asphalt
2025 - A458-A459-2411-109-16R	0.00	06/01/2025	Asphalt
2025 - A458-A459-2311-109-16R	0.00	06/03/2025	Asphalt

Work Type: Overlay- 2" with wedge and chipseal underlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2025 - A458-A459-2311-109-19R	0.00	07/01/2025	Asphalt
2025 - A488-A489-2309-109-47R	0.00	08/15/2025	Asphalt

Work Type: Sealcoat + Fog

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2025 - A466-A467-2109-104-MACTRL	0.00	09/15/2025	Asphalt
2025 - A466-A467-2112-104-7.5R	0.00	09/10/2025	Asphalt
2025 - A466-A467-2212-104-30R	0.00	08/31/2025	Asphalt
2025 - A466-A467-2310-104-29R	0.00	09/12/2025	Asphalt
2025 - A466-A467-2311-104-16R	0.00	08/01/2025	Asphalt
2025 - A496-A497-2109-104-45R	0.00	09/15/2025	Asphalt

Year Ended - 2025

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

Work Type: Wedge/Patch + Seal Coat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025 - A466-A467-2112-104-11.5R	0.00	09/12/2025	Asphalt
2025 - A466-A467-2112-104-48R	0.00	09/10/2025	Asphalt
2025 - A496-A497-2109-104-43R	0.00	09/15/2025	Asphalt
2025 - A496-A497-2109-104-50R	0.00	09/15/2025	Asphalt
2025 - A496-A497-2110-104-46R	0.00	09/15/2025	Asphalt
2025 - A466-A467-2112-104-5.5R	0.00	09/12/2025	Asphalt