

2024  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Livingston 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

4-10-25

Date

Year Ended - 2024

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

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

1. Cash	\$5,655,448.00
2. Investments	13,573,000.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	5,632,684.34
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assesement	0.00
f. Sundry Accounts Receivable	36,782.04

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	756,808.17
6. Equipment Materials and Parts	627,410.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

**10. TOTAL ASSETS****\$26,282,133.05**

Year Ended - 2024

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

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$488,570.32
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	236,045.09
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	17,788.50

**Fund Balances**

19. Primary Road Fund	18,563,463.93
20. Local Road Fund	0.00
21. County Road Commission Fund	6,976,265.21
<b>22. Total Fund Balances</b>	<b>25,539,729.14</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$26,282,133.05**

## Year Ended - 2024

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

## CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$130,372.50
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	468,199.11	
26 a.Less: Accumulated Depreciation	(118,985.09)	349,214.02
27. Buildings	8,019,069.91	
27 a.Less: Accumulated Depreciation	(5,002,069.99)	3,016,999.92
28. Equipment - Road	16,658,710.41	
28 a.Less: Accumulated Depreciation	(12,045,707.05)	4,613,003.36
29. Equipment - Shop	445,789.87	
29 a.Less: Accumulated Depreciation	(312,781.27)	133,008.60
30. Equipment - Engineers	107,636.83	
30 a.Less: Accumulated Depreciation	(100,814.38)	6,822.45
31. Equipment - Yard and Storage	1,082,920.03	
31 a.Less: Accumulated Depreciation	(410,881.95)	672,038.08
32. Equipment and Furniture - Office	300,065.05	
32 a.Less: Accumulated Depreciation	(273,131.96)	26,933.09
33. Infrastructure	452,873,101.96	
33 a.Less: Accumulated Depreciation	(238,539,872.89)	214,333,229.07
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$223,281,621.09</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,948,392.02
	37 d.Infrastructure	214,333,229.07
	<b>38. Total Equities</b>	<b>\$223,281,621.09</b>
 <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		536,002.12
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$536,002.12</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$5,572,836.68</b>

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)
<b><u>Taxes</u></b>				
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
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	0.00	116,355.00	116,355.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	8,799,148.96	0.00	0.00	8,799,148.96
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	2,585,982.31	0.00	0.00	2,585,982.31
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	11,385,131.27	0.00	0.00	11,385,131.27
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	7,061.38	2,938.62		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	3,103,510.61	1,391,125.55		4,494,636.16
60. Allocation	17,142,286.70	7,133,841.31		24,276,128.01
61. Total MTF	20,252,858.69	8,527,905.48		28,780,764.17
<b><u>Other</u></b>				
62. Local Bridge	359,739.91	0.00		359,739.91
63. Other	1,440,000.00	0.00	0.00	1,440,000.00
64. Total Other	1,799,739.91	0.00	0.00	1,799,739.91
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
<b>72. Total State Sources</b>	<b>\$22,052,598.60</b>	<b>\$8,527,905.48</b>	<b>\$0.00</b>	<b>\$30,580,504.08</b>

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)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	1,072,278.01	4,113,895.99	0.00	5,186,174.00
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	1,072,278.01	4,113,895.99	0.00	5,186,174.00
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		0.00	0.00
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	21,823.50	21,823.50
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	21,823.50	21,823.50
<b>Interest and Rents</b>				
82. Interest Earned	966,269.02	0.00	262,896.35	1,229,165.37
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	966,269.02	0.00	262,896.35	1,229,165.37
<b>Other</b>				
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	245,340.94	245,340.94
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	450,119.78	450,119.78
91. Total Other	0.00	0.00	695,460.72	695,460.72
<b>Other Financing Sources</b>				
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
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$35,476,276.90</b>	<b>\$12,641,801.47</b>	<b>\$1,096,535.57</b>	<b>\$49,214,613.94</b>

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)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$5,854,732.15	\$0.00		\$5,854,732.15
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.	<u>5,854,732.15</u>	<u>0.00</u>		<u>5,854,732.15</u>
<b>Preservation - Structural Improvements</b>				
104. Roads	12,788,778.94	9,677,341.06		22,466,120.00
105. Structures	6,175,956.53	472,380.90		6,648,337.43
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	615,754.15	0.00		615,754.15
110. Total Preservation - Struct. Imp.	<u>19,580,489.62</u>	<u>10,149,721.96</u>		<u>29,730,211.58</u>
<b>Maintenance</b>				
111. Roads	3,989,726.72	6,607,291.78		10,597,018.50
112. Structures	61,188.83	16,247.83		77,436.66
113. Roadside Parks	5,270.54	0.00		5,270.54
114. Winter Maintenance	1,395,789.31	581,153.13		1,976,942.44
115. Traffic Control	1,099,478.92	476,634.95		1,576,113.87
116. Total Maintenance	<u>6,551,454.32</u>	<u>7,681,327.69</u>		<u>14,232,782.01</u>
117. Total Construction, Preservation And Maintenance	<u>31,986,676.09</u>	<u>17,831,049.65</u>		<u>49,817,725.74</u>
<b>Other</b>				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	744,049.20	414,772.02		1,158,821.22
121. Equipment - Net	550,665.03	1,089,737.01	89,142.05	1,729,544.09
122. Capital Outlay - Net	0.00	0.00	253,788.34	253,788.34
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	52,000.00	52,000.00
127. Total Other	<u>1,294,714.23</u>	<u>1,504,509.03</u>	<u>394,930.39</u>	<u>3,194,153.65</u>
<b>128. Total Expenditures</b>	<b><u>\$33,281,390.32</u></b>	<b><u>\$19,335,558.68</u></b>	<b><u>\$394,930.39</u></b>	<b><u>\$53,011,879.39</u></b>

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	\$35,476,276.90	\$12,641,801.47	\$1,096,535.57	\$49,214,613.94
130. Total Expenditures	33,281,390.32	19,335,558.68	394,930.39	53,011,879.39
131. Excess of Revenues Over (Under) Expenditures	2,194,886.58	(6,693,757.21)	701,605.18	(3,797,265.45)
132. Optional Transfers				
132 a. Primary to Local (50%)	(6,693,757.21)	6,693,757.21		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	(6,693,757.21)	6,693,757.21		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(4,498,870.63)	0.00	701,605.18	(3,797,265.45)
136. Beginning Fund	23,062,334.56	0.00	6,274,660.03	29,336,994.59
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	23,062,334.56	0.00	6,274,660.03	29,336,994.59
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$18,563,463.93	\$0.00	\$6,976,265.21	\$25,539,729.14

Year Ended - 2024

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

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$873,310.37	
142. Depreciation	<u>1,901,772.38</u>	
143. Other	<u>768,221.23</u>	
<b>144. Total Direct</b>		<u>3,543,303.98</u>

145. Indirect Equipment Expense		<u>1,889,728.58</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>578,743.75</u>	
<b>148. Total Operating</b>		<u>\$578,743.75</u>

**149. TOTAL EQUIPMENT EXPENSE** \$6,011,776.31

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	25,503.05	0.00		25,503.05
151. Preservation - Structural Improvement	126,764.30	363,670.89		490,435.19
152. Maintenance	1,211,141.39	2,334,443.00		3,545,584.39
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	220,709.59	220,709.59
157. Total Equipment Rental Credits	<u>1,363,408.74</u>	<u>2,698,113.89</u>	<u>220,709.59</u>	<u>4,282,232.22</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,729,544.09</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,363,408.74</u>	<u>\$2,698,113.89</u>	<u>\$220,709.59</u>	<u>\$4,282,232.22</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	31.84 %	63.01 %	5.15 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,914,073.77</u>	<u>3,787,850.90</u>	<u>309,851.64</u>	<u>6,011,776.31</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>550,665.03</u>	<u>1,089,737.01</u>	<u>89,142.05</u>	<u>1,729,544.09</u>

Year Ended - 2024

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

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$95,169.81	\$119,336.38
164. Primary Preservation - Struct. Imp.	214,100.50	268,467.25
165. Primary Maintenance	1,064,782.11	1,335,163.30
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	220,478.38	276,464.68
168. Local Maintenance	1,340,394.73	1,680,762.50
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	387,167.31	458,481.09
171. Equipment Expense - Indirect	341,983.71	428,823.98
172. Equipment Expense - Operating	0.00	0.00
173. Administration	365,228.82	457,971.74
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	50,133.40	62,863.82
177. Other	0.00	0.00
<b>178. Total Payroll</b>	<b>\$4,079,438.77</b>	
179. Less Applicable Payroll	0.00	
<b>180. Total Applicable Labor Cost</b>	<b>\$4,079,438.77</b>	<b>Total Distributive \$5,088,334.74</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$753,812.61	\$145,276.00	\$2,625,927.32	\$1,595,496.64	\$30,526.92	\$2,090.50	\$5,153,129.99
182. Less: Benefits Recovered	0.00	0.00	0.00	(37,794.12)	0.00	0.00	(37,794.12)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	753,812.61	145,276.00	2,625,927.32	1,557,702.52	30,526.92	2,090.50	5,115,335.87
185. Applicable Labor Cost	4,079,438.77	4,079,438.77	4,079,438.77	4,079,438.77	4,079,438.77	4,079,438.77	
186. Factor	0.184783	0.035612	0.643698	0.381842	0.007483	0.000512	1.253930

Year Ended - 2024

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

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$5,748,590.25	\$105,998.26
188. Primary Preservation - Struct Imp.	19,225,517.29	354,499.31
189. Primary Maintenance	6,432,681.36	118,612.21
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	9,965,715.09	183,757.82
192. Local Maintenance	7,542,071.11	139,068.25
193. Other	(4,831.44)	(89.09)
<b>194. TOTAL</b>	<b>\$48,909,743.66</b>	<b>\$901,846.76</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	5,404.73	6,840.84	301,805.00	0.00	587,798.46	\$901,849.03
196. Applicable Operation Cost	48,909,743.66	48,909,743.66	48,909,743.66	48,909,743.66	48,909,743.66	
197. Factor	0.000111	0.000140	0.006171	0.000000	0.012018	\$0.018440



Year Ended - 2024

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$0.00	\$0.00
204. Fringe Benefits	0.00	0.00
205. Equipment Rental	0.00	0.00
206. Materials	0.00	0.00
207. Handling Charges	0.00	0.00
208. Overhead	0.00	0.00
209. Other	0.00	0.00
<b>210. Total Charges for Current Year</b>	<b>\$0.00</b>	<b>\$0.00</b>
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
<b>214. Ending Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>

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)	783,380.00
217. Equipment Road (976, 981)	1,876,255.56
218. Equipment Shop (977)	0.00
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>\$2,659,635.56</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	2,659,635.56	2,659,635.56
225. Less: Equipment Retirements 689	0.00	0.00	(9,462.51)	(9,462.51)
226. Sub-total	0.00	0.00	2,650,173.05	2,650,173.05
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,396,384.71)	(2,396,384.71)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$253,788.34</u>	<u>\$253,788.34</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	8,714,947.94	8,714,947.94
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>245,340.94</u>	<u>245,340.94</u>

Year Ended - 2024

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

**PRESERVATION EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			<u>\$28,780,764.17</u>
<b><u>DEDUCTIONS</u></b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,158,821.22</u>
234. Total Capital Outlay (from Page 13)			<u>2,659,635.56</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>3,818,456.78</u>
236 b. Adjusted MTF Returns			<u>24,962,307.39</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$19,580,489.62</u>	<u>\$10,149,721.96</u>	<u>29,730,211.58</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>6,551,454.32</u>	<u>7,681,327.69</u>	<u>14,232,782.01</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(8,484,279.27)</u>	<u>0.00</u>	<u>(8,484,279.27)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>17,647,664.67</u>	<u>17,831,049.65</u>	<u>35,478,714.32</u>
241. 90% of Adjusted MTF Returns			<u>22,466,076.65</u>

Year Ended - 2024

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

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

<b>Fiscal Year</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>768,980.00</u>	<u>1,287,320.10</u>	<u>178,907.14</u>	<u>725,288.00</u>	<u>1,383,618.00</u>
<b>Fiscal Year</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>Expenditures (\$)</b>	<u>5,274,233.00</u>	<u>71,827.00</u>	<u>2,309,225.00</u>	<u>52,715.00</u>	<u>966,340.00</u>
<b>242. TOTAL</b>					<u>\$13,018,453.24</u>

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

$$\underline{8,780,764.17} \times .10 = \underline{2,878,076.42}$$

Year Ended - 2024

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$280,016.68
712-724	Fringe Benefits - Shop Employees	351,081.67
721	Drug Testing	4,438.93
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,011.66
733	Welding Supplies	9,099.42
734	Safety Supplies - Shop	8,842.15
736	Tire Shop Supplies	0.00
737	Shop Supplies	58,826.51
791	Equipment Material/Parts Inventory Adjustment	552.66
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	27,325.55
810	Education Expense - Shop	3,085.30
850-859	Communications - Shop	0.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	38,647.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	35,266.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	101,855.64
931	Buildings Repairs and Maintenance	107,860.93
932	Yard and Storage Repairs and Maintenance	229,912.70
933	Shop Equipment Repairs and Maintenance	26,984.54
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	57,142.17
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	406,303.35
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	27,067.62
968	Depreciation - Stockroom Expense	0.00
707	Other:	111,408.10
	<b>243. TOTAL</b>	<b>\$1,889,728.58</b>

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	\$365,228.82
709-714	Administrative Leave	0.00
724	Fringe Benefits	474,799.22
727	Postage	3,266.75
728	Office Supplies	7,478.81
730	Dues and Subscriptions	28,072.38
801	Contractual Services	0.00
803	Legal Services	50,331.28
804	Auditing and Accounting Services	33,885.00
807	Data Processing	91,420.39
810	Education	1,391.00
850-853	Communications	11,331.40
861	Travel and Mileage	0.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	210.78
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	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	12,447.62
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	11,348.21
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	8,993.66
	Other:	58,615.90
	<b>244. TOTAL</b>	<b>\$1,158,821.22</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$0.00</b>
	<b>245. Net Administrative Expense</b>	<b>\$1,158,821.22</b>

**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**

**246. Total**

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
<b>ROADS</b>				
247. New Construction, New Location	1.00 mi.	x \$5,854,732.15	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<u>\$5,854,732.15</u>		<u>\$0.00</u>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	3.25 mi.	x \$238,303.01	0.25 mi.	\$117,323.47
252. Resurfacing	24.87 mi.	11,332,696.55	19.60 mi.	7,027,374.43
253. Gravel Surfacing	4.66 mi.	606,300.35	23.64 mi.	2,532,643.16
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
255. Intersection Improvements	1.80 ea.	856,198.44	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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	25.50 ea.	371,034.74	0.00 ea.	0.00
260. Subtotals		<u>13,404,533.09</u>		<u>9,677,341.06</u>
<b>BRIDGES</b>				
261. Replacement	1.00 ea.	3,872,897.19	0.00 ea.	463,113.90
262. Recondition or Repair	1.00 ea.	1,581,487.22	0.00 ea.	0.00
263. Replace with Culvert	1.00 ea.	721,572.12	0.00 ea.	9,267.00
<b>264. Bridge Subtotals</b>		<u>6,175,956.53</u>		<u>472,380.90</u>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<u>\$19,580,489.62</u>		<u>\$10,149,721.96</u>

\*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				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
BRIGHTON	96.00	96.00	600,000.00	30.74	30.74	627,587.84	19,144	439,546.24
COHOCTAH	54.49	0.00	182,813.96	25.60	0.00	77,926.40	3,246	74,528.16
CONWAY	45.62	0.00	153,055.10	22.25	0.00	67,729.00	3,608	82,839.68
DEERFIELD	50.76	2.87	178,608.44	19.13	3.12	112,432.36	4,166	95,651.36
GENOA	81.73	72.85	485,104.91	34.23	29.70	620,144.53	20,692	475,088.32
GREEN OAK	82.59	82.59	516,187.48	36.26	36.29	740,805.33	19,539	448,615.44
HAMBURG	69.71	66.72	427,031.45	27.53	26.94	551,803.01	21,259	488,106.64
HANDY	46.02	0.00	154,397.10	20.69	0.00	62,980.36	5,651	129,746.96
HARTLAND	69.61	49.78	377,654.65	24.30	11.13	267,319.56	15,256	350,277.76
HOWELL	49.53	23.30	233,626.64	29.65	11.80	295,244.20	7,893	181,223.28
IOSCO	42.40	0.00	142,252.01	17.15	0.00	52,204.60	3,870	88,855.20
MARION	57.53	12.84	230,184.95	19.12	3.89	125,778.36	11,245	258,185.20
OCEOLA	56.41	21.73	252,163.90	15.54	4.82	131,036.80	14,623	335,744.08
PUTNAM	46.09	18.59	208,450.00	17.97	9.79	224,772.56	5,475	125,706.00
TYRONE	64.63	33.33	313,324.00	26.15	15.34	346,087.08	11,986	275,198.56
UNADILLA	40.87	0.00	137,118.85	13.80	0.00	42,007.20	3,333	76,525.68
<b>266. Totals</b>	<b>953.99</b>	<b>480.60</b>	<b>\$4,591,973.44</b>	<b>380.11</b>	<b>183.56</b>	<b>\$4,345,859.19</b>	<b>170,986</b>	<b>\$3,925,838.56</b>

Local Road Rate Per Mile	<u>3355</u>	Primary Road Rate Per Mile	<u>3044</u>
Local Urban Road Rate Per Mile	<u>2895</u>	Primary Urban Road Rate Per Mile	<u>17372</u>
Population Rate Per Capita	<u>22.96</u>		

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* (\$)
BRIGHTON	0.00	0.00	0.00	323,997.81
COHOCTAH	0.00	0.00	0.00	260,121.98
CONWAY	0.00	0.00	0.00	125,000.00
DEERFIELD	0.00	0.00	0.00	98,137.64
GENOA	0.00	0.00	0.00	2,094,020.08
GREEN OAK				
HAMBURG				
HANDY	0.00	0.00	0.00	150,000.00
HARTLAND	0.00	0.00	0.00	823,506.18
HOWELL	0.00	0.00	0.00	300,197.51
IOSCO	0.00	0.00	0.00	234,487.46
MARION	0.00	0.00	0.00	176,785.78
OCEOLA	0.00	0.00	0.00	159,000.00
PUTNAM	0.00	0.00	0.00	200,000.00
TYRONE	0.00	0.00	0.00	218,723.52
UNADILLA	0.00	0.00	0.00	22,196.04
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,186,174.00</b>

\*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:** Additional lane(s) over 0.5 mile long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.0019AW	7,964,370.48	11/08/2024	Asphalt

**Work Type:** Crush & Shape & Resurf

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.09.5173BW	57,328.00	10/04/2024	Asphalt
489.09.5166BW	741,100.90	10/03/2024	Asphalt
459.0090AW	678,741.58	10/30/2024	Asphalt
459.0086AW	528,202.09	11/08/2024	Asphalt

**Work Type:** Culvert extension and headwall repair/rebuild

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
460.0084AO	305,456.80	11/15/2024	Asphalt
460.0051AO	701,353.49	10/14/2024	Asphalt

**Work Type:** Milling and Two Course Asphalt Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.10.5141BW	236,176.26	07/23/2024	Asphalt
489.05.5171BW	660,260.84	09/27/2024	Asphalt
489.05.5169BW	768,914.02	10/02/2024	Asphalt
489.05.5167BW	281,898.08	07/12/2024	Asphalt
489.05.5123BW	297,363.09	09/19/2024	Asphalt
489.01.5168BW	207,672.55	07/09/2024	Asphalt
489.01.5165BW	243,083.50	06/21/2024	Asphalt
489.01.5155BW	426,657.80	09/27/2024	Asphalt
459.0095AW	142,704.84	10/24/2024	Asphalt
459.0093AW	97,154.54	06/10/2024	Asphalt
459.0085AW	1,566,236.01	06/07/2024	Asphalt
459.0083AW	630,999.66	05/31/2024	Asphalt

Year Ended - 2024

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

Work Type: Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.0070AT	6,068,058.94	08/23/2024	Asphalt

Work Type: Signal Modernization

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.0043AS	357,319.23	07/19/2024	Asphalt
459.0042AS	348,298.43	09/20/2024	Asphalt

Work Type: Surface mill and overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.15,5164BW	274,797.02	07/26/2024	Asphalt