

2024
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Grand Traverse County
Michigan

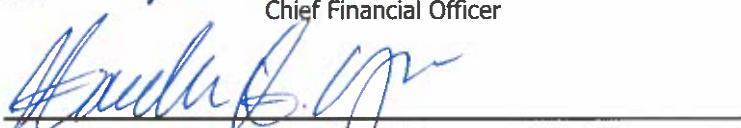
Year Ended 2024

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



6-27-2025

Date

Year Ended - 2024

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

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

1. Cash	\$1,873,873.63
2. Investments	5,797,994.87
3. Accounts Receivable :	
a. Michigan Transportation Fund	2,976,173.48
b. State Trunkline Maintenance	285,997.88
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	734,849.92
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	94,328.49

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,071,798.61
6. Equipment Materials and Parts	384,280.48
7. Prepaid Insurance	84,929.64
8. Deferred Expense - Federal Aid	0.00
9. Other	2,950.43

10. TOTAL ASSETS **\$13,307,177.43**

Year Ended - 2024

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$1,841,542.14
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	148,321.48
14. Advances	12,000.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	734,849.92
18. Other	0.00

Fund Balances

19. Primary Road Fund	7,309,497.73
20. Local Road Fund	0.00
21. County Road Commission Fund	3,260,966.16
22. Total Fund Balances	10,570,463.89
23. TOTAL LIABILITIES AND FUND BALANCES	\$13,307,177.43

Grand Traverse**Year Ended - 2024****Start: 01/01/2024 End: 12/31/2024****CAPITAL ASSETS ACCOUNT GROUP****Assets**

	(A)	(B)
24. Land		<u>\$1,070,251.06</u>
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	5,580,324.31	
27 a.Less: Accumulated Depreciation	(2,105,046.87)	3,475,277.44
28. Equipment - Road	18,660,606.81	
28 a.Less: Accumulated Depreciation	(13,997,481.59)	4,663,125.22
29. Equipment - Shop	553,016.24	
29 a.Less: Accumulated Depreciation	(317,866.93)	235,149.31
30. Equipment - Engineers	687,229.56	
30 a.Less: Accumulated Depreciation	(520,168.79)	167,060.77
31. Equipment - Yard and Storage	1,864,183.81	
31 a.Less: Accumulated Depreciation	(1,537,392.05)	326,791.76
32. Equipment and Furniture - Office	686,576.03	
32 a.Less: Accumulated Depreciation	(573,450.34)	113,125.69
33. Infrastructure	178,809,020.39	
33 a.Less: Accumulated Depreciation	(66,075,199.72)	112,733,820.67
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		<u>12,855,086.72</u>
	36. Total Assets	<u>\$135,639,688.64</u>

Equities

37. Plant and Equipment Equity		
37 a.Primary	0.00	
37 b.Local	0.00	
37 c.Co. Road Comm.	22,905,867.97	
37 d.Infrastructure	112,733,820.67	
	38. Total Equities	<u>\$135,639,688.64</u>

Long Term Debt

39. Bonds Payable (Act 51)	11,899,850.38	
40. Notes Payable (Act 143)	0.00	
41. Vested Vacation and Sick Leave Payable	112,324.63	
42. Installment/Lease Purchase Payable	0.00	
43. Other	611,475.43	
	44. Total Liabilities	<u>\$12,623,650.44</u>

Fiduciary Fund

45. Deferred Compensation (Pension) Plan	<u>\$0.00</u>
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Year Ended - 2024

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$5,079,809.82	\$223,965.02	\$0.00	\$5,303,774.84
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>5,079,809.82</u>	<u>223,965.02</u>	<u>0.00</u>	<u>5,303,774.84</u>
Licenses and Permits				
49. Specify	0.00	0.00	163,993.50	163,993.50
Federal Sources				
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	656,034.38	0.00	0.00	656,034.38
54. High Priority	0.00	0.00	0.00	0.00
55. Other	616,672.48	0.00	0.00	616,672.48
56. Total Federal Sources	<u>1,272,706.86</u>	<u>0.00</u>	<u>0.00</u>	<u>1,272,706.86</u>
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,812.63	3,187.37		10,000.00
58. Snow Removal	196,837.22	154,483.69		351,320.91
59. Urban Road	1,178,867.69	512,640.72		1,691,508.41
60. Allocation	9,300,057.30	4,351,134.86		13,651,192.16
61. Total MTF	<u>10,682,574.84</u>	<u>5,021,446.64</u>		<u>15,704,021.48</u>
Other				
62. Local Bridge	123,006.46	0.00		123,006.46
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>123,006.46</u>	<u>0.00</u>	<u>0.00</u>	<u>123,006.46</u>
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	0.00	49,669.25		49,669.25
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>0.00</u>	<u>49,669.25</u>		<u>49,669.25</u>
72. Total State Sources	\$10,805,581.30	\$5,071,115.89	\$0.00	\$15,876,697.19

Year Ended - 2024

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	1,636,895.38	0.00	1,636,895.38
75. Other	0.00	117,719.30	0.00	117,719.30
76. Total Contributions	0.00	1,754,614.68	0.00	1,754,614.68
Charges for Service				
77. Trunkline Maintenance	0.00		1,384,125.61	1,384,125.61
78. Trunkline Non-maintenance	0.00		746,872.54	746,872.54
79. Salvage Sales	0.00	0.00	38,619.42	38,619.42
80. Other	0.00	0.00	(2,858.00)	(2,858.00)
81. Total Charges	0.00	0.00	2,166,759.57	2,166,759.57
Interest and Rents				
82. Interest Earned	132,041.41	9,298.05	649,677.08	791,016.54
83. Property Rentals	0.00	0.00	2,000.00	2,000.00
84. Total Interest/Rents	132,041.41	9,298.05	651,677.08	793,016.54
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	63,348.29	63,348.29
88. Gain (Loss) Equip. Disp.	0.00	0.00	194,109.81	194,109.81
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	30,332.20	117,219.81	147,552.01
91. Total Other	0.00	30,332.20	374,677.91	405,010.11
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	\$17,290,139.39	\$7,089,325.84	\$3,357,108.06	\$27,736,573.29

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	\$46,482.32	\$0.00		\$46,482.32
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.	46,482.32	0.00		46,482.32
Preservation - Structural Improvements				
104. Roads	2,152,556.33	1,824,227.14		3,976,783.47
105. Structures	1,010,426.18	31,832.36		1,042,258.54
106. Safety Projects	3,233,785.08	92,373.74		3,326,158.82
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.	6,396,767.59	1,948,433.24		8,345,200.83
Maintenance				
111. Roads	6,352,958.69	4,260,790.71		10,613,749.40
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,672,645.96	1,312,742.18		2,985,388.14
115. Traffic Control	756,626.56	126,361.86		882,988.42
116. Total Maintenance	8,782,231.21	5,699,894.75		14,482,125.96
117. Total Construction, Preservation And Maintenance	15,225,481.12	7,648,327.99		22,873,809.11
Other				
118. Trunkline Maintenance	0.00		1,384,125.61	1,384,125.61
119. Trunkline Non-maintenance	0.00		746,872.54	746,872.54
120. Administrative Expense	693,197.73	348,219.12		1,041,416.85
121. Equipment - Net	(242,632.66)	(440,489.95)	(176,359.06)	(859,481.67)
122. Capital Outlay - Net	0.00	0.00	11,177,732.28	11,177,732.28
123. Debt Principal Payment	0.00	94,987.54	340,000.00	434,987.54
124. Interest Expense	0.00	22,731.76	585,337.49	608,069.25
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	22,805.69	22,805.69
127. Total Other	450,565.07	25,448.47	14,080,514.55	14,556,528.09
128. Total Expenditures	\$15,676,046.19	\$7,673,776.46	\$14,080,514.55	\$37,430,337.20

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	\$17,290,139.39	\$7,089,325.84	\$3,357,108.06	\$27,736,573.29
130. Total Expenditures	15,676,046.19	7,673,776.46	14,080,514.55	37,430,337.20
131. Excess of Revenues Over (Under) Expenditures	1,614,093.20	(584,450.62)	(10,723,406.49)	(9,693,763.91)
132. Optional Transfers				
132 a. Primary to Local (50%)	(171,329.06)	171,329.06		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	(171,329.06)	171,329.06		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,442,764.14	(413,121.56)	(10,723,406.49)	(9,693,763.91)
136. Beginning Fund	5,866,733.20	413,129.12	13,984,352.61	20,264,214.93
137. Adjustment	0.39	(7.56)	20.04	12.87
138. Beginning Fund Balance Restated	5,866,733.59	413,121.56	13,984,372.65	20,264,227.80
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$7,309,497.73	\$0.00	\$3,260,966.16	\$10,570,463.89

Year Ended - 2024

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$348,255.06
142. Depreciation	1,366,697.01
143. Other	516,947.06
144. Total Direct	2,231,899.13
145. Indirect Equipment Expense	887,421.33

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	449,179.31
148. Total Operating	\$449,179.31

149. TOTAL EQUIPMENT EXPENSE**\$3,568,499.77****Equipment Rental Credits:**

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	17,321.59	39,791.00		57,112.59
152. Maintenance	1,232,702.65	2,229,578.29		3,462,280.94
153. Inventory Operations	0.00	0.00	19,309.15	19,309.15
154. MDOT	0.00		643,803.64	643,803.64
155. Other Reimbursable Charges	0.00	0.00	1,739.86	1,739.86
156. All Other Charges	0.00	0.00	243,735.26	243,735.26
157. Total Equipment Rental Credits	1,250,024.24	2,269,369.29	908,587.91	4,427,981.44

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

(859,481.67)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,250,024.24	\$2,269,369.29	\$908,587.91	\$4,427,981.44
	(A)	(B)	(C)	(D)
160. Percent of Total	28.23 %	51.25 %	20.52 %	100.00 %
161. Prorated Total Equipment Expense	1,007,391.58	1,828,879.34	732,228.85	3,568,499.77
162. Prorated Gain/Loss On Usage	(242,632.66)	(440,489.95)	(176,359.06)	(859,481.67)

(Net Equipment Expense)

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.	50,524.14	35,414.37
165. Primary Maintenance	519,048.59	363,824.61
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	34,909.76	24,469.82
168. Local Maintenance	966,098.54	677,181.81
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	204,742.24	143,512.82
171. Equipment Expense - Indirect	188,226.94	131,936.77
172. Equipment Expense - Operating	0.00	0.00
173. Administration	544,050.89	0.00
174. State Trunkline Maintenance	282,185.06	0.00
175. Sundry Account Rec.	2,757.97	
176. Capital Outlay	0.00	0.00
177. Other	1,115,464.37	504,385.96
178. Total Payroll	\$3,908,008.50	
179. Less Applicable Payroll	(1,224,878.32)	
180. Total Applicable Labor Cost	\$2,683,130.18	Total Distributive \$1,880,726.16

	709-714	719			717			
	Vacation	719	715 - 718	716	717	720 - 725	Distributive	
	Holiday	Workers	Comp.	Soc. Sec.	Health	Life and Disability	Other	Total Calc.
	Sick Leave	Comp.	Insurance	Retirement	Health Insurance	Life and Disability Insurance	Other	
	Longevity	Insurance						
181. Total Fringe Benefits	\$358,169.98	\$105,655.98	\$737,414.74	\$818,706.01	\$37,517.85	\$16,170.94	\$2,073,635.50	
182. Less: Benefits Recovered	(33,320.37)	(9,829.13)	(68,601.34)	(76,163.84)	(3,490.27)	(1,504.37)	(192,909.32)	
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	324,849.61	95,826.85	668,813.40	742,542.17	34,027.58	14,666.57	1,880,726.18	
185. Applicable Labor Cost	2,683,130.18	2,683,130.18	2,683,130.18	2,683,130.18	2,683,130.18	2,683,130.18	2,683,130.18	
186. Factor	0.121071	0.035715	0.249266	0.276745	0.012682	0.005466	0.700945	

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.	\$44,294.41	\$2,187.91
188. Primary Preservation - Struct Imp.	6,095,346.66	301,420.93
189. Primary Maintenance	8,142,032.26	640,198.95
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,856,621.48	91,811.76
192. Local Maintenance	5,078,746.01	641,148.74
193. Other	0.00	0.00
194. TOTAL	\$21,217,040.82	\$1,676,768.29

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,041.00	(7,395.39)	86,609.37	0.00	1,595,513.31	\$1,676,768.29
196. Applicable Operation Cost	21,217,040.82	21,217,040.82	21,217,040.82	21,217,040.82	21,217,040.82	
197. Factor	0.000096	(0.000349)	0.004082	0.000000	0.075200	\$0.079029

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	\$46,482.32	\$0.00	\$46,482.32	\$0.00
199. Preser - Struct. Imp.	987,509.29	127,386.59	5,409,258.30	1,821,046.65	6,396,767.59	1,948,433.24
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,175,648.04	5,578,005.30	5,606,583.17	121,889.45	8,782,231.21	5,699,894.75
202. Total	\$4,163,157.33	\$5,705,391.89	\$11,062,323.79	\$1,942,936.10	\$15,225,481.12	\$7,648,327.99

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	\$281,135.74	\$1,049.32
204. Fringe Benefits	190,103.70	709.54
205. Equipment Rental	642,924.85	878.79
206. Materials	136,548.62	680,061.23
207. Handling Charges	0.00	0.00
208. Overhead	133,412.70	64,173.66
209. Other	0.00	0.00
210. Total Charges for Current Year	\$1,384,125.61	\$746,872.54
211. Beginning Balance	111,144.81	0.00
212. Sub-Total	1,495,270.42	746,872.54
213. Less Credits	(1,209,272.54)	(746,872.54)
214. Ending Balance	\$285,997.88	\$0.00

Year Ended - 2024

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	10,606,247.53
217. Equipment Road (976, 981)	2,302,147.50
218. Equipment Shop (977)	5,999.99
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	22,869.06
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$12,937,264.08</u>

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	12,937,264.08	12,937,264.08
225. Less: Equipment Retirements 689	0.00	0.00	(7,046.19)	(7,046.19)
226. Sub-total	0.00	0.00	12,930,217.89	12,930,217.89
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,752,485.61)	(1,752,485.61)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$11,177,732.28	\$11,177,732.28

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	11,728,135.69	11,728,135.69
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	194,109.81	194,109.81

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			\$15,704,021.48
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			1,041,416.85
234. Total Capital Outlay (from Page 13)			12,937,264.08
235. Debt Principal Payment (from Page 6 Expenditures)			434,987.54
236. Interest Expense (from Page 6 Expenditures)			608,069.25
236 a. Total Deductions			15,021,737.72
236 b. Adjusted MTF Returns			682,283.76
237. Preser - Struct Imp (from Page 6 Expenditures)	\$6,396,767.59	\$1,948,433.24	8,345,200.83
238. Routine Maintenance (from Page 6 Expenditures)	8,782,231.21	5,699,894.75	14,482,125.96
239. Less Federal Aid for Preser - Struct Imp	(1,272,706.86)	0.00	(1,272,706.86)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	13,906,291.94	7,648,327.99	21,554,619.93
241. 90% of Adjusted MTF Returns			614,055.38

Year Ended - 2024

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

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

Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	245,310.00	501,198.00	476,538.22	860,542.19	1,460,252.21
Fiscal Year	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Expenditures (\$)	316,439.63	793,861.01	1,053,057.82	1,975,056.37	0.00
			242. TOTAL		<u>\$7,682,255.45</u>

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

$$\underline{5,704,021.48} \quad \times \quad .10 \quad = \quad \underline{1,570,402.15}$$

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	\$188,226.94
712-724	Fringe Benefits - Shop Employees	131,936.77
721	Drug Testing	499.00
728	Office Supplies - Shop	100.10
731	Janitor Supplies - Shop	1,796.28
733	Welding Supplies	4,894.21
734	Safety Supplies - Shop	491.72
736	Tire Shop Supplies	0.00
737	Shop Supplies	69,375.46
791	Equipment Material/Parts Inventory Adjustment	56,893.10
801	Contractual Services - Shop	18,733.24
805	Health Services	0.00
806	Laundry Services	7,787.32
807	Data Processing - Shop	5,626.49
810	Education Expense - Shop	49.99
850-859	Communications - Shop	705.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	26,228.92
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	87,399.25
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	61,110.89
931	Buildings Repairs and Maintenance	50,728.71
932	Yard and Storage Repairs and Maintenance	3,080.61
933	Shop Equipment Repairs and Maintenance	18,724.67
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	19,309.15
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	92,126.09
968	Depreciation - Storage Building	12,233.86
968	Depreciation - Shop Equipment	26,988.20
968	Depreciation - Stockroom Expense	470.60
707	Other:	1,904.76
243. TOTAL		\$887,421.33

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	\$475,451.85
709-714	Administrative Leave	45,329.27
724	Fringe Benefits	197,936.87
727	Postage	1,944.98
728	Office Supplies	8,044.22
730	Dues and Subscriptions	27,163.09
801	Contractual Services	23,965.00
803	Legal Services	6,399.00
804	Auditing and Accounting Services	14,500.00
807	Data Processing	183,044.04
810	Education	3,719.96
850-853	Communications	22,029.01
861	Travel and Mileage	6,063.50
862	Freight	0.00
873	Public Relations	44,049.98
874	Advertising	591.15
875	Insurance - Building and Contents	3,819.48
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	34,131.78
882	Insurance - General Liability	500.04
920-923	Utilities	19,538.56
931	Building Repair/Maintenance	12,115.87
934	Office Equipment Repair/Maintenance	2,061.19
942	Building Rental	0.00
955-956	Miscellaneous	8,739.30
966-967	Overhead	0.00
968	Depreciation - Buildings	31,347.07
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	78,176.45
	Other:	0.00
	244. TOTAL	\$1,250,661.66

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(204,598.42)
691	Purchase Discounts	(4,646.39)
	Other:	0.00
	Total Credits to Administrative Expense	\$(209,244.81)
	245. Net Administrative Expense	\$1,041,416.85

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
Davis, Jewel, Pouzer, Steed, Schell	Grant Township	212,910.08	Gravel Surfacing
	246. Total	\$212,910.08	

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 \$46,482.32	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		\$46,482.32				\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System			Local System		
	*Unit	Expenditures	*Unit	Expenditures		
ROADS						
251. Reconstruction	1.98 mi.	x \$2,087,088.45	0.00 mi.	\$0.00		
252. Resurfacing	0.03 mi.	65,467.88	2.93 mi.	1,741,928.57		
253. Gravel Surfacing	0.00 mi.	0.00	0.25 mi.	81,743.19		
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00		
SAFETY PROJECTS						
255. Intersection Improvements	5.00 ea.	3,233,785.08	1.00 ea.	92,373.74		
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00		
257. Other	0.00 ea.	0.00	0.00 ea.	555.38		
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	5,386,341.41				1,916,600.88
BRIDGES						
261. Replacement	0.00 ea.	15,594.31	0.00 ea.	31,832.36		
262. Recondition or Repair	1.00 ea.	994,831.87	0.00 ea.	0.00		
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00		
	264. Bridge Subtotals	1,010,426.18				31,832.36
	265. TOTAL PRESERVATION - STRUCT IMP	\$6,396,767.59				\$1,948,433.24

*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	Local Urban (mi)	Funds Received (\$)	Miles Outside Municipalities	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Total Local (mi)	Local Urban (mi)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)		
Acme	39.64	27.43	212,402.05	10.20	1.74	61,276.08	4,456	102,309.76
Blair	68.95	35.35	333,665.49	15.52	6.53	160,682.05	8,994	206,502.24
East Bay	92.44	33.88	408,218.81	34.77	15.01	366,593.61	11,589	266,083.44
Fife Lake	56.91	0.00	190,933.05	7.69	0.00	23,408.36	1,070	24,567.20
Garfield	69.91	60.65	410,129.82	37.24	34.73	716,688.12	19,499	447,697.04
Grant	36.66	0.00	122,994.30	21.93	0.00	66,754.92	1,212	27,827.52
Green Lake	47.54	3.19	168,731.75	20.88	2.25	102,645.72	6,703	153,900.88
Long Lake	64.75	8.09	240,656.80	25.64	1.25	99,763.16	9,956	228,589.76
Mayfield	41.11	0.00	137,924.05	13.08	0.00	39,815.52	1,786	41,006.56
Paradise	56.29	0.00	188,852.95	25.53	0.00	77,713.32	3,521	80,842.16
Peninsula	62.67	8.18	233,938.94	15.73	6.24	156,283.39	6,068	139,321.28
Union	57.50	0.00	192,912.50	13.63	0.00	41,489.72	468	10,745.28
Whitewater	68.71	0.00	230,522.05	16.25	0.00	49,465.00	2,688	61,716.48
266. Totals	763.08	176.77	\$3,071,882.56	258.09	67.75	\$1,962,578.97	78,010	\$1,791,109.60
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* (\$)
Acme	0.00	2,857.40	2,857.40	6,158.00
Blair	0.00	889,237.35	889,237.35	18,065.86
East Bay	0.00	522,078.88	522,078.88	336,373.06
Fife Lake	0.00	15,916.18	15,916.18	38,699.97
Garfield	46,482.32	2,598,120.14	2,644,602.46	385,622.80
Grant	0.00	490,484.03	490,484.03	267,640.66
Green Lake	0.00	1,715,156.57	1,715,156.57	18,544.71
Long Lake	0.00	2,002,147.48	2,002,147.48	374,511.52
Mayfield	0.00	97,454.35	97,454.35	89,883.94
Paradise	0.00	845.75	845.75	43,358.41
Peninsula	0.00	555.38	555.38	12,530.15
Union	0.00	347.32	347.32	9,760.52
Whitewater	0.00	0.00	0.00	35,745.78
267. Totals	\$46,482.32	\$8,335,200.83	\$8,381,683.15	\$1,636,895.38

*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: Chip seal w/ Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E211 - Bates Rd	58,743.00	07/02/2024	Asphalt
21E218 - Elk Lake Rd	96,584.00	06/24/2024	Asphalt
21E219 - Fenton St	15,889.00	05/15/2024	Asphalt
21E224 - Hobbs Hwy	317,083.00	09/22/2024	Asphalt
23E211 - Cedar Run Rd	81,760.00	06/03/2024	Asphalt
23E213 - Fall Rd	48,214.00	06/10/2024	Asphalt
23E214 - Hammond Rd E	10,165.00	06/03/2024	Asphalt
23E215 - North Long Lake Rd	24,799.00	06/03/2024	Asphalt
23E218 - Garfield Rd	710,926.00	05/30/2024	Asphalt
23E219 - S South Long Lake Rd	141,303.00	06/10/2024	Asphalt
23E220 - Secor Rd	33,864.00	06/03/2024	Asphalt
23E221 - Supply Rd	852,286.00	06/03/2024	Asphalt
24E201 - Youker Rd	151,574.00	06/04/2024	Asphalt
24E202 - J Maddy Parkway	305,994.00	06/11/2024	Asphalt
24E203 - Schell Rd	47,435.00	06/12/2024	Asphalt
24E204 - County Road 633	422,828.00	05/30/2024	Asphalt
24E205 - Karlin Rd	230,636.00	06/26/2024	Asphalt
24E206 - Nesson Rd	153,226.00	06/26/2024	Asphalt
24E207 - River Rd	373,397.00	06/06/2024	Asphalt
24E208 - Voice Rd	177,859.00	05/30/2024	Asphalt
24E210 - Chip Seal	276,793.00	05/30/2024	Asphalt
24E211 - East Duck Lake Rd	246,321.00	06/26/2024	Asphalt
24E212 - N Keystone Rd	78,380.00	06/03/2024	Asphalt
21E226 - Peninsula Dr	94,613.00	10/31/2024	Asphalt

Work Type: Crush & Shape w/ 3.5" Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E016 - Blue Star SAD	447,853.00	06/14/2024	Asphalt
23E008 - Forest Lodge Rd SAD	421,174.00	07/02/2024	Asphalt
24E310 - W & S South Lake Rd	2,086,206.00	10/01/2024	Asphalt

Work Type: HMA 1.5" Overlay with Chip Under-Layer

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
22E003 - Holiday Woods SAD	406,290.00	07/08/2024	Asphalt

Year Ended - 2024**Start:** 01/01/2024 **End:** 12/31/2024**Work Type:** Post Recon Chip Seal with Fog Seal (R\$Model)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21E223 - High Lake Rd	30,303.00	06/03/2024	Asphalt
23E210 - Arbutus Hill Rd	50,250.00	05/30/2024	Asphalt
23E212 - E River Rd	8,151.00	05/30/2024	Asphalt
24E209 - Hilltop Rd	117,633.00	06/12/2024	Asphalt
24E213 - Harrand Rd	55,830.00	05/30/2024	Asphalt