

2025
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Clair 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

04-22-2026

Date

Year Ended - 2025

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

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

1. Cash	\$18,116,771.00
2. Investments	6,147,598.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,512,448.51
b. State Trunkline Maintenance	979,617.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	502,732.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	592,759.00

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	1,419,130.00
5. Road Materials	347,684.49
6. Equipment Materials and Parts	383,320.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	1,787,838.00
9. Other	

10. TOTAL ASSETS**\$33,789,898.00**

Year Ended - 2025

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$331,056.00
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	322,646.00
14. Advances	1,861,272.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,787,838.00
18. Other	0.00

Fund Balances

19. Primary Road Fund	785,062.68
20. Local Road Fund	50,000.00
21. County Road Commission Fund	28,652,023.32
22. Total Fund Balances	29,487,086.00

23. TOTAL LIABILITIES AND FUND BALANCES**\$33,789,898.00**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$65,629.00
25. Land Improvements	\$1,054,911.00	
25 a.Less: Accumulated Depreciation	0.00	1,054,911.00
26. Depletable Assets	163,455.00	
26 a.Less: Accumulated Depreciation	(46,342.00)	117,113.00
27. Buildings	5,462,413.00	
27 a.Less: Accumulated Depreciation	(4,488,901.00)	973,512.00
28. Equipment - Road	25,911,695.00	
28 a.Less: Accumulated Depreciation	(20,167,368.00)	5,744,327.00
29. Equipment - Shop	868,347.00	
29 a.Less: Accumulated Depreciation	(628,941.00)	239,406.00
30. Equipment - Engineers	361,224.00	
30 a.Less: Accumulated Depreciation	(312,336.00)	48,888.00
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	171,733.00	
32 a.Less: Accumulated Depreciation	(167,975.00)	3,758.00
33. Infrastructure	320,131,786.00	
33 a.Less: Accumulated Depreciation	(115,788,439.00)	204,343,347.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	<u>\$212,590,891.00</u>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	8,247,544.00
	37 d.Infrastructure	204,343,347.00
	38. Total Equities	<u>\$212,590,891.00</u>
 <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		503,214.00
42. Installment/Lease Purchase Payable		0.00
43. Other		8,485,247.00
	44. Total Liabilities	<u>\$8,988,461.00</u>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<u>\$0.00</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)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$0.00	\$1,512,536.00	\$1,512,536.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	1,512,536.00	1,512,536.00
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	347,492.00	347,492.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,198,580.00	0.00	0.00	1,198,580.00
51. C Funds - Federal	916,494.00	180.00	0.00	916,674.00
52. D Funds - Federal	268,845.00	0.00	0.00	268,845.00
53. Bridge	1,454,131.00	920,605.00	0.00	2,374,736.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	841,706.00	648,921.00	0.00	1,490,627.00
56. Total Federal Sources	4,679,756.00	1,569,706.00	0.00	6,249,462.00
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	7,053.33	2,946.67		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	1,366,848.00	563,233.00		1,930,081.00
60. Allocation	14,059,556.00	5,873,668.00		19,933,224.00
61. Total MTF	15,433,457.33	6,439,847.67		21,873,305.00
<u>Other</u>				
62. Local Bridge	13,833.00	4,177.00		18,010.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	13,833.00	4,177.00	0.00	18,010.00
<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)	0.00	0.00		0.00
68. Forest Road (E)	0.00	0.00		0.00
69. Urban Area (F)	0.00	325,169.00		325,169.00
70. Other	0.00	0.00		0.00
71. Total EDF	0.00	325,169.00		325,169.00
72. Total State Sources	\$15,447,290.33	\$6,769,193.67	\$0.00	\$22,216,484.00

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)
Contributions From Local Units				
73. City and Village	\$0.00	\$8,476.00	\$357,799.00	\$366,275.00
74. Township Contr.	0.00	4,399,957.00	752,125.00	5,152,082.00
75. Other	0.00	0.00	378,809.00	378,809.00
76. Total Contributions	0.00	4,408,433.00	1,488,733.00	5,897,166.00
Charges for Service				
77. Trunkline Maintenance	0.00		5,924,954.00	5,924,954.00
78. Trunkline Non-maintenance	0.00		485,581.00	485,581.00
79. Salvage Sales	0.00	0.00	8,689.00	8,689.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	6,419,224.00	6,419,224.00
Interest and Rents				
82. Interest Earned	16,261.00	1,306.00	635,496.00	653,063.00
83. Property Rentals	0.00	0.00	120,444.00	120,444.00
84. Total Interest/Rents	16,261.00	1,306.00	755,940.00	773,507.00
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	12,041.00	12,041.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	114,484.00	114,484.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	15,760.00	15,760.00
91. Total Other	0.00	0.00	142,285.00	142,285.00
Other Financing Sources				
92. County Appropriation	0.00	0.00	900,000.00	900,000.00
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	900,000.00	900,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$20,143,307.33	\$12,748,638.67	\$11,566,210.00	\$44,458,156.00

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.	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
Preservation - Structural Improvements				
104. Roads	5,073,219.00	1,274,176.00		6,347,395.00
105. Structures	3,152,617.00	1,925,256.00		5,077,873.00
106. Safety Projects	1,852,815.00	68,621.00		1,921,436.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	2,171,014.00	1,301,297.00		3,472,311.00
110. Total Preservation - Struct. Imp.	<u>12,249,665.00</u>	<u>4,569,350.00</u>		<u>16,819,015.00</u>
Maintenance				
111. Roads	3,479,375.00	7,371,581.00		10,850,956.00
112. Structures	279,790.00	179,907.00		459,697.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,971,478.00	1,006,176.00		2,977,654.00
115. Traffic Control	700,311.00	446,480.00		1,146,791.00
116. Total Maintenance	<u>6,430,954.00</u>	<u>9,004,144.00</u>		<u>15,435,098.00</u>
117. Total Construction, Preservation And Maintenance	<u>18,680,619.00</u>	<u>13,573,494.00</u>		<u>32,254,113.00</u>
Other				
118. Trunkline Maintenance	0.00		5,379,673.00	5,379,673.00
119. Trunkline Non-maintenance	0.00		485,581.00	485,581.00
120. Administrative Expense	152,966.94	111,147.06		264,114.00
121. Equipment - Net	89,922.15	117,611.77	87,935.08	295,469.00
122. Capital Outlay - Net	0.00	0.00	168,055.00	168,055.00
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	993,427.00	993,427.00
127. Total Other	<u>242,889.09</u>	<u>228,758.83</u>	<u>7,114,671.08</u>	<u>7,586,319.00</u>
128. Total Expenditures	<u>\$18,923,508.09</u>	<u>\$13,802,252.83</u>	<u>\$7,114,671.08</u>	<u>\$39,840,432.00</u>

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	\$20,143,307.33	\$12,748,638.67	\$11,566,210.00	\$44,458,156.00
130. Total Expenditures	18,923,508.09	13,802,252.83	7,114,671.08	39,840,432.00
131. Excess of Revenues Over (Under) Expenditures	<u>1,219,799.24</u>	<u>(1,053,614.16)</u>	<u>4,451,538.92</u>	<u>4,617,724.00</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,053,614.16)	1,053,614.16		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	(1,053,614.16)	1,053,614.16		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>166,185.08</u>	<u>0.00</u>	<u>4,451,538.92</u>	<u>4,617,724.00</u>
136. Beginning Fund	618,877.60	50,000.00	24,200,484.40	24,869,362.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	618,877.60	50,000.00	24,200,484.40	24,869,362.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$785,062.68</u>	<u>\$50,000.00</u>	<u>\$28,652,023.32</u>	<u>\$29,487,086.00</u>

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$118,067.00
142. Depreciation	2,123,518.00
143. Other	1,771,521.00

144. Total Direct 4,013,106.00

145. Indirect Equipment Expense 889,439.00

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	708,055.00

148. Total Operating \$708,055.00

149. TOTAL EQUIPMENT EXPENSE \$5,610,600.00

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	202,181.00	3,699.00		205,880.00
151. Preservation - Structural Improvement	29,570.00	294,849.00		324,419.00
152. Maintenance	1,385,840.00	1,817,146.00		3,202,986.00
153. Inventory Operations	0.00	0.00	15,426.00	15,426.00
154. MDOT	0.00		1,489,934.00	1,489,934.00
155. Other Reimbursable Charges	0.00	0.00	51,256.00	51,256.00
156. All Other Charges	0.00	0.00	25,230.00	25,230.00
157. Total Equipment Rental Credits	1,617,591.00	2,115,694.00	1,581,846.00	5,315,131.00

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment 295,469.00

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,617,591.00	\$2,115,694.00	\$1,581,846.00	\$5,315,131.00
	(A)	(B)	(C)	(D)
160. Percent of Total	30.43 %	39.81 %	29.76 %	100.00 %
161. Prorated Total Equipment Expense	1,707,513.15	2,233,305.77	1,669,781.08	5,610,600.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	89,922.15	117,611.77	87,935.08	295,469.00

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.	\$318,344.00	\$384,399.00
164. Primary Preservation - Struct. Imp.	209,957.00	253,521.00
165. Primary Maintenance	953,580.00	1,151,437.00
166. Local Construction/Cap. Imp.	54,834.00	66,212.00
167. Local Preservation - Struct. Imp.	326,157.00	393,831.00
168. Local Maintenance	992,361.00	1,196,834.00
169. Inventory	16,705.00	18,375.00
170. Equipment Expense - Direct	53,485.00	64,582.00
171. Equipment Expense - Indirect	127,070.00	153,436.00
172. Equipment Expense - Operating	0.00	0.00
173. Administration	441,318.00	532,887.00
174. State Trunkline Maintenance	1,054,496.00	
175. Sundry Account Rec.	246,647.00	
176. Capital Outlay	0.00	0.00
177. Other	1,201,855.00	1,350,685.00
178. Total Payroll	<u>\$5,996,809.00</u>	
179. Less Applicable Payroll	(2,519,703.00)	
180. Total Applicable Labor Cost	<u>\$3,477,106.00</u>	Total Distributive <u>\$5,566,199.00</u>

	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	\$845,284.00	\$101,847.00	\$3,170,678.00	\$1,512,912.00	\$12,077.00	\$1,873.00	\$5,644,671.00
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	(66,598.00)	0.00	(11,874.00)	0.00	0.00	(78,472.00)
184. Benefits to be Distributed	845,284.00	35,249.00	3,170,678.00	1,501,038.00	12,077.00	1,873.00	5,566,199.00
185. Applicable Labor Cost	3,477,106.00	3,477,106.00	3,477,106.00	3,477,106.00	3,477,106.00	3,477,106.00	
186. Factor	0.243100	0.010137	0.911873	0.431692	0.003473	0.000539	1.600814

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.	\$3,653,478.00	\$83,262.00
188. Primary Preservation - Struct Imp.	7,812,258.00	127,504.00
189. Primary Maintenance	6,616,969.00	203,456.00
190. Local Construction/Cap. Imp.	1,192,002.00	6,839.00
191. Local Preservation - Struct. Imp.	3,381,590.00	104,963.00
192. Local Maintenance	8,943,644.00	228,331.00
193. Other	0.00	0.00
194. TOTAL	<u>\$31,599,941.00</u>	<u>\$754,355.00</u>

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	8,928.00	50,498.00	185,613.00	0.00	509,316.00	\$754,355.00
196. Applicable Operation Cost	31,599,941.00	31,599,941.00	31,599,941.00	31,599,941.00	31,599,941.00	
197. Factor	0.000283	0.001598	0.005874	0.000000	0.016118	\$0.023873

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.	1,843,751.00	1,284,162.00	10,405,914.00	3,285,188.00	12,249,665.00	4,569,350.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,792,909.00	5,130,945.00	1,638,045.00	3,873,199.00	6,430,954.00	9,004,144.00
202. Total	<u>\$6,636,660.00</u>	<u>\$6,415,107.00</u>	<u>\$12,043,959.00</u>	<u>\$7,158,387.00</u>	<u>\$18,680,619.00</u>	<u>\$13,573,494.00</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	\$1,052,128.00	\$2,367.00
204. Fringe Benefits	1,094,703.00	2,529.00
205. Equipment Rental	1,489,852.00	82.00
206. Materials	1,321,527.00	442,562.00
207. Handling Charges	0.00	0.00
208. Overhead	421,463.00	38,041.00
209. Other	0.00	0.00
210. Total Charges for Current Year	<u>\$5,379,673.00</u>	<u>\$485,581.00</u>
211. Beginning Balance	717,558.00	0.00
212. Sub-Total	6,097,231.00	485,581.00
213. Less Credits	(5,117,614.00)	(485,581.00)
214. Ending Balance	<u>\$979,617.00</u>	<u>\$0.00</u>

Year Ended - 2025

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$18,836.00
216. Buildings (975)	25,309.00
217. Equipment Road (976, 981)	2,362,243.00
218. Equipment Shop (977)	72,297.00
219. Equipment Engineers (978)	21,586.00
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>\$2,500,271.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	2,500,271.00	2,500,271.00
225. Less: Equipment Retirements 689	0.00	0.00	(7,635.00)	(7,635.00)
226. Sub-total	0.00	0.00	2,492,636.00	2,492,636.00
227. Less: Depreciation and Depletion 968	0.00	0.00	(2,324,581.00)	(2,324,581.00)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$168,055.00</u>	<u>\$168,055.00</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	8,079,489.00	8,079,489.00
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	114,484.00	114,484.00

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			\$21,873,305.00
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			264,114.00
234. Total Capital Outlay (from Page 13)			2,500,271.00
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			2,764,385.00
236 b. Adjusted MTF Returns			19,108,920.00
237. Preser - Struct Imp (from Page 6 Expenditures)	\$12,249,665.00	\$4,569,350.00	16,819,015.00
238. Routine Maintenance (from Page 6 Expenditures)	6,430,954.00	9,004,144.00	15,435,098.00
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	18,680,619.00	13,573,494.00	32,254,113.00
241. 90% of Adjusted MTF Returns			17,198,028.00

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 (\$)	132,080.00	395,373.55	298,714.00	670,286.00	317,696.00
Fiscal Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenditures (\$)	366,263.00	365,911.00	546,406.00	743,910.00	1,001,902.00
				242. TOTAL	<u>\$4,838,541.55</u>

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

$$1,873,305.00 \times .10 = 2,187,330.50$$

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	\$202,443.00
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	4,282.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	7,985.00
733	Welding Supplies	1,141.00
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	22,802.00
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	73,599.00
805	Health Services	0.00
806	Laundry Services	23,857.00
807	Data Processing - Shop	34,077.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	12,471.00
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	665.00
875	Insurance - Shop Buildings	20,729.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	124,296.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	140,771.00
931	Buildings Repairs and Maintenance	40,864.00
932	Yard and Storage Repairs and Maintenance	1,811.00
933	Shop Equipment Repairs and Maintenance	8,603.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	9,030.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	138,962.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	21,051.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$889,439.00

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	\$1,005,260.00
709-714	Administrative Leave	0.00
724	Fringe Benefits	0.00
727	Postage	4,141.00
728	Office Supplies	6,012.00
730	Dues and Subscriptions	0.00
801	Contractual Services	5,027.00
803	Legal Services	5,113.00
804	Auditing and Accounting Services	25,965.00
807	Data Processing	0.00
810	Education	68.00
850-853	Communications	18,631.00
861	Travel and Mileage	3,632.00
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	16,516.00
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	9,205.00
931	Building Repair/Maintenance	1,891.00
934	Office Equipment Repair/Maintenance	1,891.00
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	0.00
	Other:	0.00
	244. TOTAL	\$1,103,352.00
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(459,504.00)
691	Purchase Discounts	(7,000.00)
	Other:	(372,734.00)
	Total Credits to Administrative Expense	\$(839,238.00)
	245. Net Administrative Expense	\$264,114.00

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>
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246. Total

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		<u>\$0.00</u>		<u>\$0.00</u>

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	1.00 mi.	x \$1,021,206.00	0.25 mi.	\$314,104.00
252. Resurfacing	36.26 mi.	4,052,013.00	4.57 mi.	960,072.00
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	4.00 ea.	1,852,815.00	1.00 ea.	68,621.00
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	18.00 ea.	2,171,014.00	46.00 ea.	1,301,297.00
260. Subtotals		9,097,048.00		2,644,094.00
BRIDGES				
261. Replacement	6.00 ea.	3,152,617.00	4.00 ea.	1,925,256.00
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		3,152,617.00		1,925,256.00
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$12,249,665.00</u>		<u>\$4,569,350.00</u>

*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 (\$)
Berlin	54.13	0.00	180,523.55	21.98	0.00	66,423.56	3,115	71,022.00
Brockway	46.32	0.00	154,477.20	17.31	0.00	52,310.82	1,897	43,251.60
Burtchville	30.37	11.16	132,007.43	10.15	1.51	55,612.46	4,077	92,955.60
Casco	47.18	0.40	158,446.50	30.09	3.74	152,701.82	3,990	90,972.00
China	53.62	0.00	178,822.70	22.19	1.98	99,759.86	3,509	80,005.20
Clay	41.52	25.11	207,597.03	21.85	4.79	145,142.34	8,446	192,568.80
Clyde	42.73	9.55	168,795.70	27.97	4.58	160,168.62	5,523	125,924.40
Columbus	51.65	0.00	172,252.76	29.48	0.50	97,346.56	4,112	93,753.60
Cottrellville	34.03	2.03	119,078.64	17.68	2.59	96,205.40	3,406	77,656.80
East China	17.03	15.66	99,907.03	4.06	2.53	54,054.80	3,704	84,451.20
Emmett	44.47	0.00	148,307.45	25.45	0.00	76,909.90	2,257	51,459.60
Fort Gratiot	40.08	33.42	225,672.06	10.65	10.65	208,079.69	11,242	256,317.60
Grant	43.62	0.00	145,472.70	19.14	0.00	57,841.08	1,829	41,701.20
Greenwood	47.32	0.00	157,812.20	25.19	0.00	76,124.18	1,490	33,972.00
Ira	27.74	12.84	127,861.42	6.64	1.95	52,272.28	4,967	113,247.60
Kenockee	49.76	0.00	165,949.59	20.44	0.00	61,769.68	2,405	54,834.00
Kimball	65.53	27.19	293,396.62	31.12	13.43	315,854.53	9,609	219,085.20
Lynn	47.07	0.00	156,978.45	26.14	0.00	78,995.08	1,117	25,467.60
Mussey	48.41	0.00	161,447.35	24.30	0.00	73,434.60	2,251	51,322.80
Port Huron	49.00	49.00	298,312.00	18.29	18.29	357,350.04	10,792	246,057.60
Riley	57.63	0.00	192,196.05	21.02	0.00	63,522.44	3,199	72,937.20
St. Clair	59.17	11.85	229,954.99	34.47	11.26	290,138.51	7,085	161,538.00
Wales	57.46	0.00	191,629.10	29.93	0.00	90,448.46	3,180	72,504.00
266. Totals	1,055.84	198.21	\$4,066,898.52	495.54	77.80	\$2,782,466.71	103,202	\$2,353,005.60

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* (\$)
Berlin	0.00	134,181.00	134,181.00	213,128.00
Brockway	0.00	0.00	0.00	184,842.00
Burtchville	0.00	738,864.00	738,864.00	681,813.00
Casco	0.00	201,876.00	201,876.00	247,651.00
China	0.00	134,555.00	134,555.00	149,967.00
Clay	0.00	41,411.00	41,411.00	41,460.00
Clyde	0.00	170,996.00	170,996.00	161,719.00
Columbus	0.00	154,994.00	154,994.00	202,944.00
Cottrellville	0.00	228,192.00	228,192.00	191,499.00
East China	0.00	0.00	0.00	23,889.00
Emmett	0.00	219,969.00	219,969.00	184,835.00
Fort Gratiot	0.00	284,803.00	284,803.00	305,005.00
Grant	0.00	70,965.00	70,965.00	168,309.00
Greenwood	0.00	25,106.00	25,106.00	197,168.00
Ira	0.00	1,103,764.00	1,103,764.00	138,417.00
Kenockee	0.00	0.00	0.00	156,146.00
Kimball	0.00	178,920.00	178,920.00	360,725.00
Lynn	0.00	75,719.00	75,719.00	62,513.00
Mussey	0.00	63,001.00	63,001.00	205,800.00
Port Huron	0.00	544,964.00	544,964.00	419,609.00
Riley	0.00	6,089.00	6,089.00	197,986.00
St. Clair	0.00	165,446.00	165,446.00	445,101.00
Wales	0.00	25,535.00	25,535.00	211,556.00
267. Totals	\$0.00	\$4,569,350.00	\$4,569,350.00	\$5,152,082.00

*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: Cape Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610812	0.00	11/03/2025	Asphalt
610842	0.00	11/03/2025	Asphalt

Work Type: HMA Overlay (1.5")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610817	0.00	11/03/2025	Asphalt
610822	0.00	11/03/2025	Asphalt
610828	0.00	11/03/2025	Asphalt
610854	0.00	11/03/2025	Asphalt

Work Type: HMA Overlay (5")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610843	0.00	11/03/2025	Asphalt

Work Type: Mill & Overlay (1.5")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610785	0.00	11/03/2025	Asphalt
610788	0.00	11/03/2025	Asphalt
610789	0.00	11/03/2025	Asphalt
610845	0.00	11/03/2025	Asphalt

Work Type: Mill & Overlay (2.0")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610787	0.00	11/03/2025	Asphalt

Year Ended - 2025

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

Work Type: PermaZyme Soil Stabilization

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610850	0.00	11/03/2025	Gravel

Work Type: Reconstruction (with ditching)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610830	0.00	11/03/2025	Asphalt

Work Type: Seal Coat - Single Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610741	0.00	11/03/2025	Asphalt
610742	0.00	11/03/2025	Asphalt
610743	0.00	11/03/2025	Asphalt
610744	0.00	11/03/2025	Asphalt
610745	0.00	11/03/2025	Composite
610746	0.00	11/03/2025	Asphalt
610786	0.00	11/03/2025	Asphalt
610846	0.00	11/03/2025	Asphalt
610847	0.00	11/03/2025	Asphalt
610848	0.00	11/03/2025	Asphalt
610849	0.00	11/03/2025	Asphalt

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610740	0.00	11/03/2025	Seal Coat

Work Type: Ultra-thin Overlay (0.75")

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
610840	0.00	11/03/2025	Asphalt
610841	0.00	11/03/2025	Asphalt

Year Ended - 2025

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

Work Type: Widen, Mill & Overlay (2.0")

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
610790	0.00	11/03/2025	Asphalt