

2025
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kalamazoo 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	\$9,530,720.31
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	4,453,679.84
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	390,226.21
e. Due on Special Assesment	90,439.56
f. Sundry Accounts Receivable	243,488.73

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	20,698.20
5. Road Materials	1,326,452.22
6. Equipment Materials and Parts	239,123.71
7. Prepaid Insurance	223,512.65
8. Deferred Expense - Federal Aid	1,526.47
9. Other	0.00

10. TOTAL ASSETS**\$16,519,867.90**

Year Ended - 2025

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$1,151,953.55
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	109,242.80
14. Advances	425,789.42
15. Deferred Revenue - Special Assessment District	90,439.56
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	100,560.29
18. Other	0.00

Fund Balances

19. Primary Road Fund	13,629,834.79
20. Local Road Fund	0.00
21. County Road Commission Fund	1,012,047.49
22. Total Fund Balances	14,641,882.28

23. TOTAL LIABILITIES AND FUND BALANCES**\$16,519,867.90**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$982,174.21
25. Land Improvements	\$2,035,589.60	
25 a.Less: Accumulated Depreciation	(248,246.62)	1,787,342.98
26. Depletable Assets	43,344.75	
26 a.Less: Accumulated Depreciation	(42,622.21)	722.54
27. Buildings	59,185,441.28	
27 a.Less: Accumulated Depreciation	(3,168,969.92)	56,016,471.36
28. Equipment - Road	14,290,632.70	
28 a.Less: Accumulated Depreciation	(11,879,781.74)	2,410,850.96
29. Equipment - Shop	1,559,602.52	
29 a.Less: Accumulated Depreciation	(273,173.50)	1,286,429.02
30. Equipment - Engineers	67,640.66	
30 a.Less: Accumulated Depreciation	(66,744.82)	895.84
31. Equipment - Yard and Storage	102,314.13	
31 a.Less: Accumulated Depreciation	(102,314.13)	0.00
32. Equipment and Furniture - Office	1,493,639.24	
32 a.Less: Accumulated Depreciation	(547,526.72)	946,112.52
33. Infrastructure	272,920,812.39	
33 a.Less: Accumulated Depreciation	(96,676,962.08)	176,243,850.31
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$239,674,849.74
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	63,430,999.43
	37 d.Infrastructure	176,243,850.31
	38. Total Equities	\$239,674,849.74
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		54,886,445.30
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$54,886,445.30
 <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	10,365.56	22,115.00	230,395.00	262,875.56
Federal Sources				
50. Surface Tran. Program (STP)	1,248,741.94	0.00	0.00	1,248,741.94
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	423,878.39	0.00	0.00	423,878.39
54. High Priority	0.00	0.00	0.00	0.00
55. Other	1,646,743.13	301,713.98	353,735.92	2,302,193.03
56. Total Federal Sources	3,319,363.46	301,713.98	353,735.92	3,974,813.36
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,521.90	2,478.10		10,000.00
58. Snow Removal	4,919.10	1,596.27		6,515.37
59. Urban Road	3,217,409.24	1,008,750.96		4,226,160.20
60. Allocation	17,168,022.74	5,656,037.31		22,824,060.05
61. Total MTF	20,397,872.98	6,668,862.64		27,066,735.62
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	79,476.69	0.00	0.00	79,476.69
64. Total Other	79,476.69	0.00	0.00	79,476.69
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)	469,246.49	0.00		469,246.49
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	469,246.49	0.00		469,246.49
72. Total State Sources	\$20,946,596.16	\$6,668,862.64	\$0.00	\$27,615,458.80

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	\$580,013.05	\$580,013.05
74. Township Contr.	86,664.27	5,237,074.06	0.00	5,323,738.33
75. Other	0.00	0.00	34,521.06	34,521.06
76. Total Contributions	86,664.27	5,237,074.06	614,534.11	5,938,272.44
Charges for Service				
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	0.00	0.00
80. Other	0.00	0.00	95,748.01	95,748.01
81. Total Charges	0.00	0.00	95,748.01	95,748.01
Interest and Rents				
82. Interest Earned	536,701.76	0.00	59,633.53	596,335.29
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	536,701.76	0.00	59,633.53	596,335.29
Other				
85. Special Assessments	0.00	90,439.86	0.00	90,439.86
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	86,305.00	86,305.00
89. Contributions from Private Sources	0.00	0.00	45,199.98	45,199.98
90. Other	0.00	0.00	80,020.16	80,020.16
91. Total Other	0.00	90,439.86	211,525.14	301,965.00
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	\$24,899,691.21	\$12,320,205.54	\$1,565,571.71	\$38,785,468.46

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	7,024,832.59	4,995,434.89		12,020,267.48
105. Structures	940,038.76	0.00		940,038.76
106. Safety Projects	1,449,063.29	0.00		1,449,063.29
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.	9,413,934.64	4,995,434.89		14,409,369.53
Maintenance				
111. Roads	3,499,281.76	8,326,190.80		11,825,472.56
112. Structures	20,195.12	6,462.88		26,658.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,789,272.62	2,311,310.05		4,100,582.67
115. Traffic Control	848,089.47	472,387.78		1,320,477.25
116. Total Maintenance	6,156,838.97	11,116,351.51		17,273,190.48
117. Total Construction, Preservation And Maintenance	15,570,773.61	16,111,786.40		31,682,560.01
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	1,048,166.96	1,084,585.95		2,132,752.91
121. Equipment - Net	314,289.74	627,910.24		1,055,881.35
122. Capital Outlay - Net	0.00	0.00	(2,374,871.87)	(2,374,871.87)
123. Debt Principal Payment	0.00	0.00	990,000.00	990,000.00
124. Interest Expense	0.00	0.00	2,330,818.76	2,330,818.76
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	7,786.01	0.00	683,053.26	690,839.27
127. Total Other	1,370,242.71	1,712,496.19	1,742,681.52	4,825,420.42
128. Total Expenditures	\$16,941,016.32	\$17,824,282.59	\$1,742,681.52	\$36,507,980.43

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	\$24,899,691.21	\$12,320,205.54	\$1,565,571.71	\$38,785,468.46
130. Total Expenditures	16,941,016.32	17,824,282.59	1,742,681.52	36,507,980.43
131. Excess of Revenues Over (Under) Expenditures	7,958,674.89	(5,504,077.05)	(177,109.81)	2,277,488.03
132. Optional Transfers				
132 a. Primary to Local (50%)	(5,504,077.05)	5,504,077.05		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	(5,504,077.05)	5,504,077.05		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,454,597.84	0.00	(177,109.81)	2,277,488.03
136. Beginning Fund	11,175,236.95	0.00	1,189,157.30	12,364,394.25
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	11,175,236.95	0.00	1,189,157.30	12,364,394.25
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$13,629,834.79	\$0.00	\$1,012,047.49	\$14,641,882.28

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$345,531.83	
142. Depreciation	<u>1,081,633.52</u>	
143. Other	<u>1,134,504.02</u>	
144. Total Direct		<u>2,561,669.37</u>

145. Indirect Equipment Expense		<u>2,201,348.88</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	1,316.01	
147. Operating Expenses	<u>614,380.22</u>	
148. Total Operating		<u>\$615,696.23</u>

149. TOTAL EQUIPMENT EXPENSE \$5,378,714.48

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	8,557.46	221,215.71		229,773.17
152. Maintenance	<u>1,278,161.07</u>	<u>2,349,481.43</u>		<u>3,627,642.50</u>
153. Inventory Operations	0.00	0.00	66,125.15	66,125.15
154. MDOT	0.00		<u>0.00</u>	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	399,292.31	399,292.31
157. Total Equipment Rental Credits	<u>1,286,718.53</u>	<u>2,570,697.14</u>	<u>465,417.46</u>	<u>4,322,833.13</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>1,055,881.35</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,286,718.53</u>	<u>\$2,570,697.14</u>	<u>\$465,417.46</u>	<u>\$4,322,833.13</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.77 %	59.47 %	10.77 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,601,008.27</u>	<u>3,198,607.38</u>	<u>579,098.83</u>	<u>5,378,714.48</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>314,289.74</u>	<u>627,910.24</u>	<u>113,681.37</u>	<u>1,055,881.35</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.	3,497.18	1,625.39
165. Primary Maintenance	580,160.83	269,643.09
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	100,558.81	46,737.02
168. Local Maintenance	1,081,398.49	502,604.83
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	235,725.63	109,558.91
171. Equipment Expense - Indirect	376,661.87	175,062.27
172. Equipment Expense - Operating	897.80	417.27
173. Administration	871,584.92	405,089.14
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	10,211.59	4,746.07
177. Other	1,271,468.10	590,944.07
178. Total Payroll	\$4,532,165.22	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$4,532,165.22	Total Distributive \$2,106,428.06

	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	\$725,726.52	\$87,189.82	\$391,390.49	\$861,899.13	\$30,445.08	\$9,777.02	\$2,106,428.06
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	725,726.52	87,189.82	391,390.49	861,899.13	30,445.08	9,777.02	2,106,428.06
185. Applicable Labor Cost	4,532,165.22	4,532,165.22	4,532,165.22	4,532,165.22	4,532,165.22	4,532,165.22	
186. Factor	0.160128	0.019238	0.086358	0.190174	0.006718	0.002157	0.464773

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.	8,433,804.35	980,132.93
189. Primary Maintenance	5,515,819.04	641,019.84
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	4,475,333.86	520,100.05
192. Local Maintenance	9,958,970.26	1,157,379.79
193. Other	618,912.38	71,926.78
194. TOTAL	\$29,002,839.89	\$3,370,559.39

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	233,678.57	14,950.79	129,831.84	573,082.35	2,419,015.84	\$3,370,559.39
196. Applicable Operation Cost	29,002,839.89	29,002,839.89	29,002,839.89	29,002,839.89	29,002,839.89	
197. Factor	0.008057	0.000515	0.004477	0.019760	0.083406	\$0.116215

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	\$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
210. Total Charges for Current Year	\$0.00	\$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	0.00	0.00
213. Less Credits	0.00	0.00
214. Ending Balance	\$0.00	\$0.00

Year Ended - 2025

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$121,391.74
216. Buildings (975)	139,699.05
217. Equipment Road (976, 981)	471,851.98
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	58,622.72
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$791,565.49</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	791,565.49	791,565.49
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	791,565.49	791,565.49
227. Less: Depreciation and Depletion 968	0.00	0.00	(3,166,437.36)	(3,166,437.36)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(2,374,871.87)</u>	<u>\$(2,374,871.87)</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	65,831,337.39	65,831,337.39
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>86,305.00</u>	<u>86,305.00</u>

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>\$27,066,735.62</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>2,132,752.91</u>
234. Total Capital Outlay (from Page 13)			<u>791,565.49</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>990,000.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>2,330,818.76</u>
236 a. Total Deductions			<u>6,245,137.16</u>
236 b. Adjusted MTF Returns			<u>20,821,598.46</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$9,413,934.64</u>	<u>\$4,995,434.89</u>	<u>14,409,369.53</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>6,156,838.97</u>	<u>11,116,351.51</u>	<u>17,273,190.48</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(3,259,116.88)</u>	<u>(301,713.98)</u>	<u>(3,560,830.86)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>12,311,656.73</u>	<u>15,810,072.42</u>	<u>28,121,729.15</u>
241. 90% of Adjusted MTF Returns			<u>18,739,438.61</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>1,037,463.56</u>	<u>693,852.88</u>	<u>864,497.40</u>	<u>1,358,054.59</u>	<u>2,740,824.56</u>
Fiscal Year	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expenditures (\$)	<u>539,380.26</u>	<u>279,981.79</u>	<u>820,056.82</u>	<u>320,234.10</u>	<u>283,920.24</u>
242. TOTAL					<u>\$8,938,266.20</u>

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

$$\underline{7,066,735.62} \times .10 = \underline{2,706,673.56}$$

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	\$552,119.60
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	341.45
728	Office Supplies - Shop	773.21
731	Janitor Supplies - Shop	23.88
733	Welding Supplies	0.00
734	Safety Supplies - Shop	4,380.71
736	Tire Shop Supplies	0.00
737	Shop Supplies	97,592.13
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,468.80
807	Data Processing - Shop	15,132.58
810	Education Expense - Shop	1,359.00
850-859	Communications - Shop	3,686.48
861	Travel and Mileage - Shop Employees	440.19
862	Freight Costs	0.00
875	Insurance - Shop Buildings	56,707.87
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	155,817.44
931	Buildings Repairs and Maintenance	84,847.96
932	Yard and Storage Repairs and Maintenance	41,247.16
933	Shop Equipment Repairs and Maintenance	8,628.36
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	128,433.86
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	94,790.82
968	Depreciation - Storage Building	955,842.03
968	Depreciation - Shop Equipment	0.00
968	Depreciation - Stockroom Expense	0.00
707	Other:	(2,284.65)
	243. TOTAL	\$2,201,348.88

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	\$1,220,917.81
709-714	Administrative Leave	56,908.61
724	Fringe Benefits	1,178.89
727	Postage	570.60
728	Office Supplies	22,303.66
730	Dues and Subscriptions	27,708.44
801	Contractual Services	3,976.85
803	Legal Services	15,135.75
804	Auditing and Accounting Services	76,400.00
807	Data Processing	136,131.69
810	Education	3,290.99
850-853	Communications	11,224.65
861	Travel and Mileage	28,170.96
862	Freight	0.00
873	Public Relations	4,826.14
874	Advertising	5,446.38
875	Insurance - Building and Contents	13,501.87
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	46,674.97
882	Insurance - General Liability	5,566.95
920-923	Utilities	25,349.80
931	Building Repair/Maintenance	13,195.79
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	23,362.49
966-967	Overhead	0.00
968	Depreciation - Buildings	311,338.43
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	89,790.13
	Other:	0.00
	244. TOTAL	\$2,142,971.85
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(2,996.41)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(7,222.53)
	Other:	0.00
	Total Credits to Administrative Expense	\$(10,218.94)
	245. Net Administrative Expense	\$2,132,752.91

Year Ended - 2025

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

Forest Road Report

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

Road Name

Location

Amount Spent (\$)

Project Type

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		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	10.29 mi.	6,991,873.31	18.68 mi.	4,069,821.53
253. Gravel Surfacing	0.00 mi.	0.00	4.78 mi.	925,613.36
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	3.00 ea.	1,482,022.57	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		8,473,895.88		4,995,434.89
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	3.00 ea.	940,038.76	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		940,038.76		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$9,413,934.64		\$4,995,434.89

*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 (\$)
Alamo Township	37.88	0.33	127,238.29	31.20	1.00	110,802.40	3,805	86,754.00
Brady Township	46.51	9.50	181,264.34	29.45	8.60	231,035.51	3,786	86,320.80
Charleston Township	23.95	2.44	86,590.57	20.85	1.20	82,827.90	1,867	42,567.60
Climax Township	47.40	0.00	158,079.01	25.35	0.00	76,607.70	1,652	37,665.60
Comstock Township	74.63	67.32	434,223.00	43.31	34.81	705,804.81	15,231	347,266.80
Cooper Township	62.81	32.49	298,916.33	30.86	9.21	245,371.28	10,418	237,530.40
Kalamazoo Township	74.89	74.89	455,930.32	26.36	26.36	515,021.69	22,777	519,315.60
Oshtemo Township	77.67	49.21	394,504.57	41.20	28.24	590,918.24	23,747	541,431.60
Pavilion Township	48.32	19.94	216,042.02	26.95	11.47	270,881.43	6,387	145,623.60
Portage City	0.00	0.00	0.00	10.63	10.63	207,688.94	0	0.00
Prairie Ronde Townsh	52.11	0.00	173,786.85	21.52	0.00	65,033.44	2,369	54,013.20
Richland Township	49.21	22.19	225,204.42	26.54	9.16	231,490.44	7,747	176,631.60
Ross Township	53.40	2.11	183,897.83	26.18	0.12	81,097.88	4,024	91,747.20
Schoolcraft Township	34.23	20.39	170,290.72	27.96	18.71	393,509.46	4,670	106,476.00
Texas Township	94.29	70.92	509,699.91	32.34	23.08	478,920.76	17,691	403,354.80
Wakeshma Township	47.52	0.00	158,479.20	25.25	0.00	76,305.50	1,341	30,574.80
266. Totals	824.82	371.73	\$3,774,147.38	445.95	182.59	\$4,363,317.38	127,512	\$2,907,273.60

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* (\$)
Alamo Township	0.00	903,013.69	903,013.69	810,855.80
Brady Township	0.00	993,696.31	993,696.31	85,246.00
Charleston Township	0.00	455,207.67	455,207.67	100,112.71
Climax Township	0.00	318,295.75	318,295.75	296,265.73
Comstock Township	0.00	2,052,261.44	2,052,261.44	934,286.44
Cooper Township	0.00	251,034.26	251,034.26	267,935.10
Kalamazoo Township	0.00	1,138,779.59	1,138,779.59	252,690.46
Oshtemo Township	0.00	306,370.91	306,370.91	467,483.97
Pavilion Township	0.00	3,026,136.73	3,026,136.73	152,533.80
Portage, City of				
Prairie Ronde Townsh	0.00	348,357.34	348,357.34	140,094.90
Richland Township	0.00	1,080,359.97	1,080,359.97	177,171.20
Ross Township	0.00	352,143.38	352,143.38	97,505.39
Schoolcraft Township	0.00	1,605,676.36	1,605,676.36	269,020.89
Texas Township	0.00	1,207,572.11	1,207,572.11	1,110,718.96
Wakeshma Township	0.00	370,464.02	370,464.02	161,816.98
267. Totals	\$0.00	\$14,409,369.53	\$14,409,369.53	\$5,323,738.33

*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
474-210-380993	0.00	11/15/2025	Asphalt
474-210-380994	0.00	11/15/2025	Asphalt
474-315-380989	0.00	11/15/2025	Asphalt
474-316-380951	0.00	11/15/2025	Asphalt
474-413-380996	0.00	11/15/2025	Asphalt
504 317 681361	0.00	11/15/2025	Asphalt

Work Type: Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504-112-681284	0.00	11/15/2025	Asphalt
504-112-681285	0.00	11/15/2025	Asphalt
504-207-681255	0.00	11/15/2025	Asphalt
504-207-681259	0.00	11/15/2025	Seal Coat
504-207-681260	0.00	11/15/2025	Seal Coat
504-208-681342	0.00	11/15/2025	Asphalt
504-208-681343	0.00	11/15/2025	Asphalt
504-208-681344	0.00	11/15/2025	Asphalt
504-208-681345	0.00	11/15/2025	Asphalt
504-316-681318	0.00	11/15/2025	Asphalt
504-317-681362	0.00	11/15/2025	Seal Coat

Work Type: Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504-208-681346	0.00	11/15/2025	Asphalt
504-208-681347	0.00	11/15/2025	Asphalt
504-208-681348	0.00	11/15/2025	Asphalt
504-315-681322	0.00	11/15/2025	Asphalt
504-315-681326	0.00	11/15/2025	Asphalt
504-315-681327	0.00	11/15/2025	Asphalt
504-315-681328	0.00	11/15/2025	Asphalt
504-315-681329	0.00	11/15/2025	Asphalt
504-315-681330	0.00	11/15/2025	Asphalt
504-315-681331	0.00	11/16/2025	Asphalt
504-315-681332	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

504-315-681333	0.00	11/15/2025	Asphalt
504-315-681334	0.00	11/15/2025	Asphalt
504-315-681335	0.00	11/15/2025	Asphalt

Work Type: Crack Fill, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474-112-380997	0.00	11/15/2025	Asphalt
474-207-389028	0.00	11/15/2025	Asphalt
504-316-681312	0.00	11/15/2025	Asphalt
504-316-681313	0.00	11/15/2025	Asphalt
504-316-681314	0.00	11/15/2025	Asphalt
504-316-681316	0.00	11/15/2025	Asphalt
504-316-681317	0.00	11/15/2025	Asphalt
504-317-681360	0.00	11/15/2025	Asphalt
504-420-681338	0.00	11/15/2025	Asphalt
504-420-681339	0.00	11/15/2025	Asphalt
504-420-681340	0.00	11/15/2025	Asphalt
504-420-681341	0.00	11/15/2025	Asphalt

Work Type: Crack Fill, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 111 681319	0.00	11/15/2025	Asphalt
504 413 681352	0.00	11/15/2025	Asphalt
504 413 681353	0.00	11/15/2025	Asphalt
504 413 681359	0.00	11/15/2025	Asphalt
504-105-681307	0.00	11/15/2025	Asphalt
504-105-681308	0.00	11/15/2025	Asphalt
504-106-681277	0.00	11/15/2025	Asphalt
504-111-681281	0.00	11/15/2025	Asphalt
504-111-681320	0.00	11/15/2025	Asphalt
504-111-681321	0.00	11/15/2025	Asphalt
504-112-681280	0.00	11/15/2025	Asphalt
504-112-681282	0.00	11/15/2025	Asphalt
504-112-681283	0.00	11/15/2025	Asphalt
504-112-681286	0.00	11/15/2025	Asphalt
504-112-681288	0.00	11/15/2025	Asphalt
504-112-681289	0.00	11/15/2025	Asphalt
504-112-681290	0.00	11/15/2025	Asphalt
504-112-681291	0.00	11/15/2025	Asphalt
504-112-681293	0.00	11/15/2025	Asphalt
504-112-681294	0.00	11/15/2025	Asphalt
504-207-681257	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

504-207-681258	0.00	11/15/2025	Asphalt
504-207-681261	0.00	11/15/2025	Asphalt
504-207-681262	0.00	11/15/2025	Asphalt
504-207-681278	0.00	11/15/2025	Asphalt
504-210-681296	0.00	11/15/2025	Asphalt
504-210-681297	0.00	11/15/2025	Asphalt
504-210-681298	0.00	11/15/2025	Asphalt
504-210-681301	0.00	11/15/2025	Asphalt
504-210-681302	0.00	11/15/2025	Asphalt
504-210-681303	0.00	11/15/2025	Asphalt
504-210-681305	0.00	11/15/2025	Asphalt
504-315-681325	0.00	11/15/2025	Asphalt
504-413-681350	0.00	11/15/2025	Asphalt
504-413-681356	0.00	11/15/2025	Asphalt
504-413-681357	0.00	11/15/2025	Asphalt
504-413-681358	0.00	11/15/2025	Asphalt
504-419-681265	0.00	11/15/2025	Asphalt
504-106-681271	0.00	11/15/2025	Asphalt
504-413-681354	0.00	11/15/2025	Asphalt

Work Type: Crack Fill, HMA Wedging, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 681256	0.00	11/15/2025	Asphalt
504-112-681287	0.00	11/15/2025	Asphalt
504-318-681253	0.00	11/15/2025	Asphalt

Work Type: Crack Fill, HMA Wedging, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 210 681300	0.00	11/15/2025	Asphalt
504 413 681349	0.00	11/15/2025	Asphalt
504-112-681292	0.00	11/15/2025	Asphalt
504-210-681295	0.00	11/15/2025	Asphalt
504-210-681299	0.00	11/15/2025	Asphalt
504-210-681304	0.00	11/15/2025	Asphalt
504-315-681336	0.00	11/15/2025	Asphalt
504-315-681323	0.00	11/15/2025	Asphalt
504-315-681324	0.00	11/15/2025	Asphalt
504-318-681251	0.00	11/15/2025	Seal Coat
504-413-681351	0.00	11/15/2025	Asphalt
504-413-681355	0.00	11/15/2025	Asphalt
504-419-681263	0.00	11/15/2025	Asphalt
504-419-681267	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

504-106-681270	0.00	11/15/2025	Asphalt
504-106-681272	0.00	11/15/2025	Asphalt
504-106-681274	0.00	11/15/2025	Asphalt

Work Type: Gravel Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-316-510870	0.00	11/15/2025	Gravel
489-316-510871	0.00	11/15/2025	Gravel
489-317-510899	0.00	11/15/2025	Gravel
489-420-510885	0.00	11/15/2025	Gravel

Work Type: Gravel, Pulv, HMA Base, Leveling & Surface Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 315 210196	0.00	11/15/2025	Asphalt
459 419 210195	0.00	11/15/2025	Asphalt

Work Type: Gravel, Pulverize, Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-105-681306	0.00	11/15/2025	Seal Coat
504-317-681363	0.00	11/15/2025	Seal Coat

Work Type: Gravel, Pulverize, HMA Base and Surface Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-105-510861	0.00	11/15/2025	Asphalt
489-209-510863	0.00	11/15/2025	Asphalt

Work Type: HMA Base and Leveling Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 210 510866	0.00	11/15/2025	Asphalt
489-210-510867	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

Work Type: HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 111 210248	0.00	11/15/2025	Asphalt
459 210 210201	0.00	11/15/2025	Asphalt
459 419 210258	0.00	11/15/2025	Asphalt
489-105-510869	0.00	11/15/2025	Asphalt
489-106-510903	0.00	11/15/2025	Asphalt
489-111-510872	0.00	11/15/2025	Asphalt
489-111-510873	0.00	11/15/2025	Asphalt
489-111-510874	0.00	11/15/2025	Asphalt
489-111-510875	0.00	11/15/2025	Asphalt
489-111-510876	0.00	11/15/2025	Asphalt
489-111-510877	0.00	11/15/2025	Asphalt
489-111-510878	0.00	11/15/2025	Asphalt
489-111-510879	0.00	11/15/2025	Asphalt
489-112-510902	0.00	11/15/2025	Asphalt
489-413-510891	0.00	11/15/2025	Asphalt
489-413-510893	0.00	11/15/2025	Asphalt
489-413-510895	0.00	11/15/2025	Asphalt
489-413-510898	0.00	11/15/2025	Asphalt
489-419-510864	0.00	11/15/2025	Asphalt
459 207 219008	0.00	11/15/2025	Asphalt

Work Type: HMA Ultra-Thin Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-112-510865	0.00	11/15/2025	Asphalt

Work Type: HMA Wedging

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-106-681275	0.00	11/15/2025	Asphalt
489-210-510868	0.00	11/15/2025	Seal Coat
489-210-510901	0.00	11/15/2025	Asphalt
489-315-510884	0.00	11/15/2025	Asphalt
504-106-681268	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

Work Type: Underseal, HMA Overlay

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459 315 210264	0.00	11/15/2025	Asphalt

Year Ended - 2025

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

Sub Ledger Report

Line: 3 Due on County Road Agreement

Account	Description	Amount (\$)
080	Township Road Agreements	390,226.21

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040 000	Misc. Receivables	7,008.60
071 000	Due From City	41,602.70
071 001	Due From Gov't Units - Road Materials	6,956.56
071 002	Due From Gov't Units - Signal Services	4,459.78
072 000	Due from Counties	27,459.18
076 112	Oshtemo Twp Receivable Non-Motorized	1,653.00
079 000	Due From Federal Government	136,622.48
083 000	Due From Employees / Retirees	15.84
088 000	Service Fees Receivable	17,710.59

Line: 7 Prepaid Insurance

Account	Description	Amount (\$)
123 001	Prepaid Insurance - Liability	106,389.75
123 002	Prepaid Insurance - Health	77,192.90
123 003	Prepaid Expense - Other	39,930.00

Line: 13 Accrued Liability

Account	Description	Amount (\$)
257 000	Wages - Payable	101,502.40
258 000	Taxes - Payable	7,740.40
276 000	Receipts - Refundable	0.00

Line: 14 Advances

Account	Description	Amount (\$)
246 000	Advance - Townships & Other	203,571.02
249 100	Advances - State	222,218.40

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
290 000	Unearned Revenue	73,101.11
339 003	Unearned Revenue - ARPA	27,459.18

Line: 18 Other (Identify)

Account	Description	Amount (\$)
211 000	Contracts Payable Retained %	0.00

Year Ended - 2025

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

Line: 49 Specify - County

Account	Description	Amount (\$)
451 004	Permits - Other Inspection	0.00
476 005	Permits - ROW Utilities	166,775.00
476 006	Permits - ROW Other	13,135.00
476 007	Permits - Transportation	50,485.00
608 000	Permits - Subdivision Fees	0.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
476 003	Permits - Local ROW Drive Commercial	3,665.00
476 004	Permits - Local ROW Drive Residential	18,450.00

Line: 49 Specify - Primary

Account	Description	Amount (\$)
476 001	Permits - Primary ROW Drive Commercial	4,500.56
476 002	Permits - Primary Drive Residential	5,865.00

Line: 55 FS-Other - County

Account	Description	Amount (\$)
528 000	ARPA - American Rescue Plan	41,793.72
530 000	FEMA & Emergency Relief	81,000.00
583 070	Sale of Federal Aid	230,942.20

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
523 001	NFWF - National Fish & Wildlife Foundation - Recreation Grant	301,713.98

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510 000	TAP - Transportation Alternative Program	30.76
510 170	Federal High Risk Rural Roads	43.68
511 000	Federal - Highway Grants	136,622.48
536 010	HSIP - Highway Safety	1,510,046.21

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
569 000	State Grant - Scrap Tire Market Development	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
569 000	Bridge - Other MDOT Work	79,476.69

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
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Year Ended - 2025

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

642 100	Sales - Road Materials	24,805.46
642 200	Sales - Signal Services	9,715.60

Line: 80 SC-Other - County

Account	Description	Amount (\$)
607 000	Charges for Services - Fees	88,552.76
626 000	Charges For Services	210.98
645 000	Plans & Specifications	6,984.27

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
667 100	Lease Revenue	151.75
673 020	Gain / Loss - Other	357.00
673 030	Gain / Loss - Inventory	0.00
677 020	Scrap & Salvage - Other	(27,530.42)
689 020	Capital Asset Retirement - Other	24,201.70
698 000	Insurance Recoveries	82,840.13

Line: 126 Other - County

Account	Description	Amount (\$)
519	Work For Others	38,948.99
521	Non-Motorized	644,104.27

Line: 126 Other - Primary

Account	Description	Amount (\$)
521	Work For Others	7,786.01

Line: 143 Other - Primary

Account	Description	Amount (\$)
Other	Equipment Parts / Materials	127,388.33
Other	Payables / Other	1,007,115.69

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equipment Direct	26,425.64
511	Equipment Indirect	126,525.51
512	Equipment Operating	12.37
514	Distributive	160,717.45
515	Admin	14,266.39
521	Work for Others	51,507.20
901	Capital	19,837.75

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
514	Distributive	575,498.25
521	Work for Others	15,445.82

Year Ended - 2025

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

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
514	Distributive / OH	1,238,235.10
521	Work for Others	33,233.00

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount (\$)
716 000	Health & Dental	670,188.50
716 001	HRA	132,001.54
716 021	Retiree Health	59,709.09

Line: 181 Total Fringe Benefits - Life and Disability Insurance

Account	Description	Amount (\$)
717 000	Life Insurance	12,011.88
717 002	S&A Disability	18,433.20

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
712 000	Misc Wage	271.20
712 010	Funeral Leave	6,880.82
714 100	Employee Incentives	1,500.00
722 002	Tools Benefit	1,125.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
519, 521	Work for Others	618,912.38

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
519, 521	Work For Others	71,926.78

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704 000	Wages - Operations	676,854.45
704 010	Wages - Operations Inspection	243.36
705 000	Wages - Engineering	302,686.41
705 010	Engineer - Project Management	159,572.68
708 000	Training, Conf & Meetings	90,204.98
712 000	Misc. Wages	500.90
717 002	S&A Disability	0.00
721 100	Drug Testing	4,312.94
722 100	Medical Exams	1,892.00
722 200	Tuition Reimbursement	5,070.84
801 000	Contractual Services	91,938.41
802 000	Engineering Services	901.52
803 000	Legal Services	0.00

Year Ended - 2025

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

806 000	Laundry Services	40,846.23
807 000	Data Processing	280,905.88
810 100	Education	22,408.90
851 000	Telephone	38,709.39
861 000	Travel & Mileage	12,647.54
870 000	Temporary Labor	0.00
940 000	Rentals	3,782.53
941 000	Equipment Rental	139,734.75
955 000	Misc. Services	10.17
968 001	Depreciation - Land Improvements	47,300.80
968 002	Depreciation - Buildings	447,309.04
968 004	Depreciation - Shop Equipment	24,115.39
968 005	Depreciation - Engineering Equipment	3,578.52
968 007	Depreciation - Office Equipment	23,488.21

Line: 231 Gain or (Loss) on Disposal 693 - Total

Account	Description	Amount (\$)
673 010	Gain (Loss) Equipment	86,305.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
521	Trailway Projects	37,347.73
917 000	Non-Motorized Related	246,572.51

Line: 243 707 Other

Account	Description	Amount (\$)
722 100	Medical Exams	560.00
760 000	Road Material	443.66
791 000	Inventory Adjustments	(3,288.31)

Line: 243 707 Wages - Shop and Garage

Account	Description	Amount (\$)
704 000	Wages - Operations	302,694.39
707 000	Wages - Shop & Garage	230,061.92
708 000	RMO Training / Conference / Meetings	19,363.29

Line: 243 728 Office Supplies - Shop

Account	Description	Amount (\$)
728 000	Office Supplies	773.21

Line: 243 737 Shop Supplies

Account	Description	Amount (\$)
737 000	Shop Supplies	76,988.78
737 100	Vehicle Wash Supplies	20,603.35

Line: 243 921-923 Utilities - Shop and Storage Buildings

Account	Description	Amount (\$)
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Year Ended - 2025

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

920 000	Public Utilities	155,817.44
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Line: 243 941 Equipment Rental - Shop Pickup / Wrecker

Account	Description	Amount (\$)
940 000	Rentals	1,908.35
941 000	Equipment Rental - Road	126,525.51

Line: 243 968 Depreciation - Storage Building

Account	Description	Amount (\$)
968 001	Depreciation - Land Improvements	47,537.05
968 002	Depreciation - Buildings	890,672.68
968 007	Depreciation - Office Equipment & Furniture	17,632.30

Line: 244 703-708 Salaries and Wages

Account	Description	Amount (\$)
703 010	Administrative - Commissioners	83,112.20
703 020	Administrative - Clerical	512,242.61
703 030	Administrative - Managers	624,777.35
704 000	Salaries & Wages - Operations	785.65
707 000	Salaries & Wages - Shop	0.00

Line: 244 709-714 Administrative Leave

Account	Description	Amount (\$)
714 009	ARPA Support & Retain Wages	56,908.61

Line: 244 724 Fringe Benefits

Account	Description	Amount (\$)
717 000	Life Insurance	1,178.89

Line: 244 728 Office Supplies

Account	Description	Amount (\$)
722 100	Medical Examination	535.00
728 000	Office Supplies	10,119.15
731 000	Janitor Supplies	851.82
734 000	Safety Supplies	1,511.20
734 010	Safety Supplies - Safety Day	3,257.31
739 000	Maps	4,413.96
806 000	Laundry Supplies	1,615.22

Line: 244 801 Contractual Services

Account	Description	Amount (\$)
721 100	Drug Testing	1,209.65
801 000	Contractual Services	2,767.20

Line: 244 861 Travel and Mileage

Account	Description	Amount (\$)
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Year Ended - 2025

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

861 000	Travel & Mileage	4,555.54
861 010	Travel & Mileage - Commissioners	9,349.03
941 000	Admin - Equipment Rental (Sch C)	14,266.39

Line: 244 931 Building Repair / Maintenance

Account	Description	Amount (\$)
931 000	Buildings - Repair & Maintenance	13,195.79

Line: 244 955-956 Miscellaneous

Account	Description	Amount (\$)
940 000	Rentals	3,195.20
955 000	Misc. Services & Charges	20,167.29

Line: 244 968 Depreciation - Buildings

Account	Description	Amount (\$)
968 001	Depreciation - Land Improvements	44,539.33
968 002	Depreciation - Buildings	266,799.10

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
489	Drainage Improvements	0.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489	Drainage Improvements	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459	Culvert Replacements	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
459	Culvert Replacements	0.00