2024

FISCAL YEAR

ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS

Lenawee 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

____
Date

Lenawee

Year Ended - 2024

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$5,240,763.04	
2. Investments	3,925,016.06	
3. AccountsReceivable :		
a. Michigan Transportation Fund	2,838,238.91	
b. State Trunkline Maintenance	0.00	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	270,095.53	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	35,962.57	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	1,993,279.59	
6. Equipment Materials and Parts	645,174.73	
7. Prepaid Insurance	335,047.26	
8. Deferred Expense - Federal Aid	0.00	
9. Other	0.00	
10. TOTAL ASSETS		**$15,283,577.69**

Year Ended - 2024

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$241,297.13	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	120,746.36	
14. Advances	753,457.57	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	421,930.00	

Fund Balances

19. Primary Road Fund	10,586,254.60	
20. Local Road Fund	771,096.95	
21. County Road Commission Fund	2,388,795.08	
22. Total Fund Balances	13,746,146.63	
23. TOTAL LIABILITIES AND FUND BALANCES		**$15,283,577.69**

Year Ended - 2024

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	(A)	(B)	
24. Land		$1,792,440.00	
25. Land Improvements	$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	445,224.00		
26 a.Less: Accumulated Depreciation	(445,224.00)	0.00	
27. Buildings	9,709,144.00		
27 a.Less: Accumulated Depreciation	(5,879,200.00)	3,829,944.00	
28. Equipment - Road	24,476,348.00		
28 a.Less: Accumulated Depreciation	(20,380,042.00)	4,096,306.00	
29. Equipment - Shop	485,249.00		
29 a.Less: Accumulated Depreciation	(389,962.00)	95,287.00	
30. Equipment - Engineers	117,704.00		
30 a.Less: Accumulated Depreciation	(117,704.00)	0.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	966,029.00		
32 a.Less: Accumulated Depreciation	(966,029.00)	0.00	
33. Infrastructure	278,369,255.00		
33 a.Less: Accumulated Depreciation	(157,569,273.76)	120,799,981.24	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		307,520.00	
	36. Total Assets		**$130,921,478.24**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	4,554,673.65	
	37 b.Local	4,453,458.68	
	37 c.Co. Road Comm.	1,113,364.67	
	37 d.Infrastructure	120,799,981.24	
	38. Total Equities		**$130,921,478.24**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
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		**$0.00**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$282,990.00**

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	$0.00	$0.00	$0.00	$0.00
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	0.00	0.00
Licenses and Permits				
49. Specify	0.00	0.00	188,756.89	188,756.89
Federal Sources				
50. Surface Tran. Program (STP)	1,227,547.86	0.00	0.00	1,227,547.86
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	10,598.69	0.00	0.00	10,598.69
54. High Priority	0.00	0.00	0.00	0.00
55. Other	7,500.00	0.00	0.00	7,500.00
56. Total Federal Sources	1,245,646.55	0.00	0.00	1,245,646.55
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,470.05	3,529.95		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	730,463.03	225,449.41		955,912.44
60. Allocation	8,763,914.40	4,781,434.15		13,545,348.55
61. Total MTF	9,500,847.48	5,010,413.51		14,511,260.99
Other				
62. Local Bridge	1,987.25	0.00		1,987.25
63. Other	0.00	0.00	0.00	0.00
64. Total Other	1,987.25	0.00	0.00	1,987.25
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)	3.95	0.00		3.95
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	3.95	0.00		3.95
72. Total State Sources	$9,502,838.68	$5,010,413.51	$0.00	$14,513,252.19

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	$103,188.90	$0.00	$103,188.90
74. Township Contr.	0.00	6,187,987.54	0.00	6,187,987.54
75. Other	0.00	68,129.06	20,868.65	88,997.71
76. Total Contributions	0.00	6,359,305.50	20,868.65	6,380,174.15
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	14,599.02	14,599.02
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	14,599.02	14,599.02
Interest and Rents				
82. Interest Earned	295,383.35	10,398.11	79,333.73	385,115.19
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	295,383.35	10,398.11	79,333.73	385,115.19
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	84,094.00	84,094.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	11,161.06	10,913.03	2,728.26	24,802.35
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	163,509.63	328,989.26	250,358.78	742,857.67
91. Total Other	174,670.69	339,902.29	337,181.04	851,754.02
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	**$11,218,539.27**	**$11,720,019.41**	**$640,739.33**	**$23,579,298.01**

Lenawee

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	$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	5,225,652.31	3,479,662.78		8,705,315.09
105. Structures	47,738.92	413,114.41		460,853.33
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	5,273,391.23	3,892,777.19		9,166,168.42
Maintenence				
111. Roads	2,040,817.98	5,301,720.86		7,342,538.84
112. Structures	101,377.84	61,696.34		163,074.18
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	451,413.29	451,356.51		902,769.80
115. Traffic Control	263,673.90	184,602.42		448,276.32
116. Total Maintenance	2,857,283.01	5,999,376.13		8,856,659.14
117. Total Construction, Preservation And Maintenance	8,130,674.24	9,892,153.32		18,022,827.56
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	437,337.96	532,085.54		969,423.50
121. Equipment - Net	448,777.90	459,503.92	507,531.31	1,415,813.13
122. Capital Outlay - Net	104,253.37	101,936.62	25,484.15	231,674.14
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	138,305.66	273,431.73	32,117.99	443,855.38
127. Total Other	1,128,674.89	1,366,957.81	565,133.45	3,060,766.15
128. Total Expenditures	**$9,259,349.13**	**$11,259,111.13**	**$565,133.45**	**$21,083,593.71**

Lenawee

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	$11,218,539.27	$11,720,019.41	$640,739.33	$23,579,298.01
130. Total Expenditures	9,259,349.13	11,259,111.13	565,133.45	21,083,593.71
131. Excess of Revenues Over (Under) Expenditures	1,959,190.14	460,908.28	75,605.88	2,495,704.30
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,959,190.14	460,908.28	75,605.88	2,495,704.30
136. Beginning Fund	8,627,064.46	310,188.67	2,313,189.20	11,250,442.33
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	8,627,064.46	310,188.67	2,313,189.20	11,250,442.33
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$10,586,254.60	$771,096.95	$2,388,795.08	$13,746,146.63

Year Ended - 2024

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$707,466.40	
142. Depreciation	1,960,096.22	
143. Other	694,431.38	
144. Total Direct		3,361,994.00
145. Indirect Equipment Expense		1,440,778.98
Operating Equipment Expense		
146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	723,512.27	
148. Total Operating		$723,512.27

149. TOTAL EQUIPMENT EXPENSE $5,526,285.25

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	721,564.47	518,472.11		1,240,036.58
152. Maintenance	581,353.99	815,586.74		1,396,940.73
153. Inventory Operations	0.00	0.00	0.00	0.00
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	795,212.98	795,212.98
156. All Other Charges	0.00	0.00	678,281.83	678,281.83
157. Total Equipment Rental Credits	1,302,918.46	1,334,058.85	1,473,494.81	4,110,472.12
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				1,415,813.13

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$1,302,918.46	$1,334,058.85	$1,473,494.81	$4,110,472.12
	(A)	(B)	(C)	(D)
160. Percent of Total	31.70 %	32.46 %	35.85 %	100.00 %
161. Prorated Total Equipment Expense	1,751,696.36	1,793,562.77	1,981,026.12	5,526,285.25
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	448,777.90	459,503.92	507,531.31	1,415,813.13

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.	453,227.10		0.00
165. Primary Maintenance	486,388.43		0.00
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	284,581.40		0.00
168. Local Maintenance	861,368.67		0.00
169. Inventory	0.00		0.00
170. Equipment Expense - Direct	394,079.36		0.00
171. Equipment Expense - Indirect	353,348.16		0.00
172. Equipment Expense - Operating	0.00		0.00
173. Administration	425,714.39		0.00
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	581,329.35		
176. Capital Outlay	0.00		0.00
177. Other	298,562.23		0.00
178. Total Payroll	$4,138,599.09		
179. Less Applicable Payroll	0.00		
180. Total Applicable Labor Cost	$4,138,599.09	Total Distributive	$0.00

	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	$656,333.72	$153,027.00	$1,060,981.72	$61,733.46	$38,189.99	$159,719.01	$2,129,984.90
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	656,333.72	153,027.00	1,060,981.72	61,733.46	38,189.99	159,719.01	2,129,984.90
185. Applicable Labor Cost	4,138,599.09	4,138,599.09	4,138,599.09	4,138,599.09	4,138,599.09	4,138,599.09	
186. Factor	0.158588	0.036976	0.256363	0.014917	0.009228	0.038593	0.514665

Lenawee

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.	$0.00	$0.00
188. Primary Preservation - Struct Imp.	5,273,391.23	(71,890.30)
189. Primary Maintenance	2,857,283.01	(54,668.02)
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	3,892,777.19	(282,851.57)
192. Local Maintenance	5,999,529.22	(304,555.69)
193. Other	(48,796.60)	4,437.45
194. TOTAL	$17,974,184.05	$(709,528.13)

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	19,226.41	(91,924.70)	279,055.01	0.00	503,171.41	$709,528.13
196. Applicable Operation Cost	17,974,184.05	17,974,184.05	17,974,184.05	17,974,184.05	17,974,184.05	
197. Factor	0.001070	(0.005114)	0.015525	0.000000	0.027994	$0.039475

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	$0.00	$0.00	$0.00	$0.00
199. Preser - Struct. Imp.	0.00	0.00	0.00	0.00	0.00	0.00
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
202. Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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	$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 - 2024

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	78,234.55
217. Equipment Road (976, 981)	1,914,265.36
218. Equipment Shop (977)	6,477.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	351,123.04
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$2,350,099.95

	Primary	Local	County	Total
224. Total Capital Outlay:	1,057,544.98	1,034,043.98	258,510.99	2,350,099.95
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	1,057,544.98	1,034,043.98	258,510.99	2,350,099.95
227. Less: Depreciation and Depletion 968	(953,291.61)	(932,107.36)	(233,026.84)	(2,118,425.81)
228. Net Capital Outlay Expenditure	$104,253.37	$101,936.62	$25,484.15	$231,674.14

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	4,379,522.40	4,282,199.68	1,070,549.92	9,732,272.00
230. Percentage of Total	45.00 %	44.00 %	11.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	11,161.06	10,913.03	2,728.26	24,802.35

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			$14,511,260.99
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			969,423.50
234. Total Capital Outlay (from Page 13)			2,350,099.95
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			3,319,523.45
236 b. Adjusted MTF Returns			11,191,737.54
237. Preser - Struct Imp (from Page 6 Expenditures)	$5,273,391.23	$3,892,777.19	9,166,168.42
238. Routine Maintenance (from Page 6 Expenditures)	2,857,283.01	5,999,376.13	8,856,659.14
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	8,130,674.24	9,892,153.32	18,022,827.56
241. 90% of Adjusted MTF Returns			10,072,563.79

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	2015	2016	2017	2018	2019
Expenditures ($)	0.00	27,854.00	6,270.39	31,773.37	725,247.76

Fiscal Year	2020	2021	2022	2023	2024
Expenditures ($)	139,572.86	43,759.34	1,337,426.45	0.00	153.09

242. TOTAL $2,312,057.26

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

4,511,260.99 x .10 = 1,451,126.10

Lenawee

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	$634,044.78
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	298.19
728	Office Supplies - Shop	64,802.25
731	Janitor Supplies - Shop	17,336.26
733	Welding Supplies	8,109.63
734	Safety Supplies - Shop	3,925.29
736	Tire Shop Supplies	3,353.39
737	Shop Supplies	128,609.54
791	Equipment Material/Parts Inventory Adjustment	1,246.78
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	955.06
861	Travel and Mileage - Shop Employees	4,689.08
862	Freight Costs	100.00
875	Insurance - Shop Buildings	9,554.85
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	33,912.90
883	Insurance - Underground Tank	61,062.77
921-923	Utilities - Shop and Storage Buildings	79,580.45
931	Buildings Repairs and Maintenance	21,256.12
932	Yard and Storage Repairs and Maintenance	12,201.69
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	151,562.85
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	24,253.26
968	Depreciation - Shop Building	143,211.46
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	15,118.13
968	Depreciation - Stockroom Expense	0.00
707	Other:	21,594.25
	243. TOTAL	$1,440,778.98

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	$682,794.95
709-714	Administrative Leave	73,527.78
724	Fringe Benefits	3,516.57
727	Postage	1,988.16
728	Office Supplies	8,725.49
730	Dues and Subscriptions	19,939.74
801	Contractual Services	13,652.17
803	Legal Services	47,205.00
804	Auditing and Accounting Services	16,000.00
807	Data Processing	43,424.61
810	Education	5,241.79
850-853	Communications	37,459.78
861	Travel and Mileage	35,313.64
862	Freight	187.74
873	Public Relations	0.00
874	Advertising	0.00
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	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	7,399.66
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:	(24,553.78)
	244. TOTAL	$971,823.30

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(2,399.80)
	Other:	0.00
	Total Credits to Administrative Expense	$(2,399.80)
	245. Net Administrative Expense	$969,423.50

Year Ended - 2024

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

Forest Road Report

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

Road Name	Location	Amount Spent ($)	Project Type
	246. Total		

Year Ended - 2024

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
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	6.85	mi.	x $2,316,165.79	2.89	mi.	$108,707.14
252. Resurfacing	44.89	mi.	2,495,395.52	21.00	mi.	3,073,200.75
253. Gravel Surfacing	0.00	mi.	0.00	3.30	mi.	149,413.61
254. Paving Gravel Roads	0.00	mi.	0.00	0.00	mi.	0.00
SAFETY PROJECTS						
255. Intersection Improvements	0.00	ea.	0.00	0.00	ea.	0.00
256. Railroad Crossing Improvements	0.00	ea.	0.00	0.00	ea.	0.00
257. Other	0.00	ea.	0.00	0.00	ea.	0.00
MISCELLANEOUS						
258. Roadside Parks	0.00	ea.	0.00	0.00	ea.	0.00
259. Other	0.00	ea.	414,091.00	0.00	ea.	148,341.28
260. Subtotals			5,225,652.31			3,479,662.78
BRIDGES						
261. Replacement	0.00	ea.	0.00	1.00	ea.	413,114.41
262. Recondition or Repair	1.00	ea.	47,738.92	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.	0.00	0.00	ea.	0.00
264. Bridge Subtotals			47,738.92			413,114.41
265. TOTAL PRESERVATION - STRUCT IMP			$5,273,391.23			$3,892,777.19

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Lenawee

Year Ended - 2024

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
ADRIAN	59.16	20.86	258,871.50	27.85	10.90	274,130.19	6,401	146,966.96
BLISSFIELD	27.84	0.00	93,403.20	14.13	0.00	43,011.72	655	15,038.80
CAMBRIDGE	60.18	0.00	201,903.90	16.99	0.00	51,717.56	4,734	108,692.64
CLINTON	24.76	0.69	85,067.35	10.36	0.00	31,535.84	1,248	28,654.08
DEERFIELD	41.53	0.00	139,333.15	22.40	0.00	68,185.60	602	13,821.92
DOVER	47.89	0.00	160,670.95	16.09	0.00	48,977.96	1,508	34,623.68
FAIRFIELD	60.90	0.00	204,319.51	24.20	0.00	73,664.80	1,661	38,136.56
FRANKLIN	57.94	0.00	194,388.70	11.67	0.00	35,523.48	3,063	70,326.48
HUDSON	35.97	0.00	120,679.35	18.59	0.00	56,587.96	1,342	30,812.32
MACON	39.17	0.00	131,415.34	32.45	0.00	98,777.80	1,330	30,536.80
MADISON	41.48	13.27	177,582.05	24.10	8.06	213,378.73	8,439	193,759.44
MEDINA	51.07	0.00	171,339.85	34.19	0.00	104,074.36	1,115	25,600.40
OGDEN	55.83	0.00	187,309.66	28.35	0.00	86,297.40	913	20,962.48
PALMYRA	45.69	0.00	153,289.95	31.02	1.45	119,614.28	2,023	46,448.08
RAISIN	67.10	27.00	303,285.49	25.03	9.75	245,568.32	7,900	181,384.00
RIDGEWAY	45.58	0.00	152,920.91	15.01	0.00	45,690.44	998	22,914.08
RIGA	67.36	0.00	225,992.80	33.49	0.00	101,943.57	1,286	29,526.56
ROLLIN	48.09	0.00	161,341.95	29.37	0.00	89,402.28	2,682	61,578.72
ROME	46.86	0.00	157,215.30	25.48	0.00	77,561.12	1,824	41,879.04
SENECA	48.35	0.00	162,214.24	29.93	0.00	91,106.92	1,155	26,518.80
TECUMSEH	20.51	10.44	99,034.85	8.73	1.74	56,801.40	2,042	46,884.32
WOODSTOCK	49.09	0.00	164,696.95	9.85	0.00	29,983.40	3,010	69,109.60
266. Totals	1,042.35	72.26	$3,706,276.95	489.28	31.90	$2,043,535.13	55,931	$1,284,175.76

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		

Lenawee

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 ($)	Township Contributions* ($)
ADRIAN	0.00	202,907.00	202,907.00	227,871.07
BLISSFIELD	0.00	157,414.71	157,414.71	227,144.97
CAMBRIDGE	0.00	163,184.73	163,184.73	290,361.92
CLINTON	0.00	163.03	163.03	148,835.02
DEERFIELD	0.00	33,790.91	33,790.91	476,239.12
DOVER	0.00	5,589.35	5,589.35	300,763.62
FAIRFIELD	0.00	54,140.47	54,140.47	134,835.77
FRANKLIN	0.00	60,428.58	60,428.58	208,125.35
HUDSON	0.00	0.00	0.00	145,967.95
MACON	0.00	9,468.57	9,468.57	166,566.62
MADISON	0.00	788,659.02	788,659.02	632,204.49
MEDINA	0.00	0.00	0.00	261,348.90
OGDEN	0.00	339,066.58	339,066.58	342,562.40
PALMYRA	0.00	18,968.52	18,968.52	166,703.83
RAISIN	0.00	663,727.67	663,727.67	756,260.31
RIDGEWAY	0.00	148.74	148.74	201,731.07
RIGA	0.00	144,985.16	144,985.16	260,765.14
ROLLIN	0.00	301,448.36	301,448.36	282,102.86
ROME	0.00	88,173.95	88,173.95	364,592.03
SENECA	0.00	138,129.57	138,129.57	225,549.51
TECUMSEH	0.00	174,860.20	174,860.20	147,205.18
WOODSTOCK	0.00	134,407.66	134,407.66	220,250.41
267. Totals	**$0.00**	**$3,479,662.78**	**$3,479,662.78**	**$6,187,987.54**

*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.