2025

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Manistee 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: 10/01/2024 **End:** 09/30/2025

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$1,130,479.48	
2. Investments	1,597,037.92	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,286,608.89	
b. State Trunkline Maintenance	111,015.89	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	67,480.12	
e. Due on Special Assessement	0.00	
f. Sundry Accounts Receivable	99,425.46	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	595,214.02	
6. Equipment Materials and Parts	302,304.54	
7. Prepaid Insurance	147,365.60	
8. Deferred Expense - Federal Aid	0.00	
9. Other	0.00	
10. TOTAL ASSETS		**$5,336,931.92**

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$1,374,980.03	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	54,684.99	
14. Advances	548,668.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	0.00	

Fund Balances

19. Primary Road Fund	833,497.12	
20. Local Road Fund	0.00	
21. County Road Commission Fund	2,525,101.78	
22. Total Fund Balances	3,358,598.90	
23. TOTAL LIABILITIES AND FUND BALANCES		**$5,336,931.92**

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$25,236.18	
25. Land Improvements	$360,141.10		
25 a.Less: Accumulated Depreciation	(360,141.10)	0.00	
26. Depletable Assets	219,846.44		
26 a.Less: Accumulated Depreciation	0.00	219,846.44	
27. Buildings	4,995,647.73		
27 a.Less: Accumulated Depreciation	(3,149,644.15)	1,846,003.58	
28. Equipment - Road	13,395,432.32		
28 a.Less: Accumulated Depreciation	(10,609,956.31)	2,785,476.01	
29. Equipment - Shop	443,380.86		
29 a.Less: Accumulated Depreciation	(441,930.47)	1,450.39	
30. Equipment - Engineers	55,275.70		
30 a.Less: Accumulated Depreciation	(55,275.70)	0.00	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	68,462.71		
32 a.Less: Accumulated Depreciation	(68,167.95)	294.76	
33. Infrastructure	61,226,179.74		
33 a.Less: Accumulated Depreciation	(17,105,198.38)	44,120,981.36	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$48,999,288.72**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,878,307.36	
	37 d.Infrastructure	44,120,981.36	
	38. Total Equities		**$48,999,288.72**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		118,640.74	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$118,640.74**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$0.00**

Manistee

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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	0.00	0.00	97,578.38	97,578.38
Federal Sources				
50. Surface Tran. Program (STP)	746,770.46	0.00	0.00	746,770.46
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	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	746,770.46	0.00	0.00	746,770.46
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,727.93	4,272.07		10,000.00
58. Snow Removal	0.00	290,744.00		290,744.00
59. Urban Road	340,391.71	94,992.32		435,384.03
60. Allocation	4,161,777.28	3,103,978.16		7,265,755.44
61. Total MTF	4,507,896.92	3,493,986.55		8,001,883.47
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	73,590.12	0.00		73,590.12
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	73,590.12	0.00		73,590.12
72. Total State Sources	$4,581,487.04	$3,493,986.55	$0.00	$8,075,473.59

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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	$0.00	$0.00
74. Township Contr.	0.00	113,285.96	0.00	113,285.96
75. Other	0.00	0.00	45,869.01	45,869.01
76. Total Contributions	0.00	113,285.96	45,869.01	159,154.97
Charges for Service				
77. Trunkline Maintenance	0.00		1,217,123.99	1,217,123.99
78. Trunkline Non-maintenance	0.00		0.00	0.00
79. Salvage Sales	0.00	0.00	5,293.19	5,293.19
80. Other	0.00	0.00	92,450.08	92,450.08
81. Total Charges	0.00	0.00	1,314,867.26	1,314,867.26
Interest and Rents				
82. Interest Earned	12,952.88	0.00	39,297.02	52,249.90
83. Property Rentals	0.00	0.00	910.00	910.00
84. Total Interest/Rents	12,952.88	0.00	40,207.02	53,159.90
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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	13,300.00	13,300.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	113,333.30	113,333.30
91. Total Other	0.00	0.00	126,633.30	126,633.30
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	**$5,341,210.38**	**$3,607,272.51**	**$1,625,154.97**	**$10,573,637.86**

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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	2,208,363.36	264,386.44		2,472,749.80
105. Structures	0.00	0.00		0.00
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.	2,208,363.36	264,386.44		2,472,749.80
Maintenence				
111. Roads	1,247,105.58	3,525,904.41		4,773,009.99
112. Structures	0.00	0.00		0.00
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	915,481.21	690,898.54		1,606,379.75
115. Traffic Control	54,624.88	84,298.86		138,923.74
116. Total Maintenance	2,217,211.67	4,301,101.81		6,518,313.48
117. Total Construction, Preservation And Maintenance	4,425,575.03	4,565,488.25		8,991,063.28
Other				
118. Trunkline Maintenance	0.00		1,310,387.99	1,310,387.99
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	245,610.14	253,375.03		498,985.17
121. Equipment - Net	(161,738.96)	(394,652.74)	(126,468.06)	(682,859.76)
122. Capital Outlay - Net	0.00	0.00	399,853.39	399,853.39
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	0.00	0.00
127. Total Other	83,871.18	(141,277.71)	1,583,773.32	1,526,366.79
128. Total Expenditures	**$4,509,446.21**	**$4,424,210.54**	**$1,583,773.32**	**$10,517,430.07**

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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	$5,341,210.38	$3,607,272.51	$1,625,154.97	$10,573,637.86
130. Total Expenditures	4,509,446.21	4,424,210.54	1,583,773.32	10,517,430.07
131. Excess of Revenues Over (Under) Expenditures	831,764.17	(816,938.03)	41,381.65	56,207.79
132. Optional Transfers				
132 a. Primary to Local (50%)	(816,938.03)	816,938.03		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	(816,938.03)	816,938.03		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	14,826.14	0.00	41,381.65	56,207.79
136. Beginning Fund	818,670.98	0.00	2,483,720.13	3,302,391.11
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	818,670.98	0.00	2,483,720.13	3,302,391.11
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$833,497.12	$0.00	$2,525,101.78	$3,358,598.90

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$428,697.84		
142. Depreciation	914,131.80		
143. Other	404,228.16		
144. Total Direct		1,747,057.80	
145. Indirect Equipment Expense		860,479.62	
Operating Equipment Expense			
146. Labor and Fringe Benefits	0.00		
147. Operating Expenses	360,327.03		
148. Total Operating		$360,327.03	
149. TOTAL EQUIPMENT EXPENSE			$2,967,864.45

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	587.94	17,724.95		18,312.89
152. Maintenance	864,105.47	2,092,178.70		2,956,284.17
153. Inventory Operations	0.00	0.00	11,704.28	11,704.28
154. MDOT	0.00		612,764.42	612,764.42
155. Other Reimbursable Charges	0.00	0.00	4,096.99	4,096.99
156. All Other Charges	0.00	0.00	47,561.46	47,561.46
157. Total Equipment Rental Credits	864,693.41	2,109,903.65	676,127.15	3,650,724.21
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(682,859.76)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$864,693.41	$2,109,903.65	$676,127.15	$3,650,724.21
	(A)	(B)	(C)	(D)
160. Percent of Total	23.69 %	57.79 %	18.52 %	100.00 %
161. Prorated Total Equipment Expense	702,954.45	1,715,250.91	549,659.09	2,967,864.45
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(161,738.96)	(394,652.74)	(126,468.06)	(682,859.76)

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00		$0.00
164. Primary Preservation - Struct. Imp.	1,109.79		0.00
165. Primary Maintenance	355,526.40		0.00
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	5,728.82		0.00
168. Local Maintenance	720,104.48		0.00
169. Inventory	2,544.08		0.00
170. Equipment Expense - Direct	226,099.37		0.00
171. Equipment Expense - Indirect	132,656.93		0.00
172. Equipment Expense - Operating	0.00		0.00
173. Administration	233,853.90		0.00
174. State Trunkline Maintenance	273,618.76		
175. Sundry Account Rec.	2,997.41		
176. Capital Outlay	19,033.48		0.00
177. Other	3,018.89		0.00
178. Total Payroll	$1,976,292.31		
179. Less Applicable Payroll	(513,014.15)		
180. Total Applicable Labor Cost	$1,463,278.16	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	$221,375.60	$87,696.75	$642,035.90	$615,171.43	$6,241.17	$0.00	$1,572,520.85
182. Less: Benefits Recovered	0.00	(18,131.63)	0.00	0.00	0.00	0.00	(18,131.63)
183. Less: Refunds	(34,238.04)	(13,563.21)	(99,297.54)	(95,142.66)	(965.26)	0.00	(243,206.71)
184. Benefits to be Distributed	187,137.56	56,001.91	542,738.36	520,028.77	5,275.91	0.00	1,311,182.51
185. Applicable Labor Cost	1,463,278.16	1,463,278.16	1,463,278.16	1,463,278.16	1,463,278.16	1,463,278.16	
186. Factor	0.127889	0.038272	0.370906	0.355386	0.003606	0.000000	0.896059

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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.	2,200,378.19	0.00
189. Primary Maintenance	2,209,194.51	0.00
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	263,430.45	0.00
192. Local Maintenance	4,285,552.03	0.00
193. Other	0.00	0.00
194. TOTAL	$8,958,555.18	$0.00

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,827.44	4,353.87	(227.00)	0.00	21,553.79	$32,508.10
196. Applicable Operation Cost	8,958,555.18	8,958,555.18	8,958,555.18	8,958,555.18	8,958,555.18	
197. Factor	0.000762	0.000486	(0.000025)	0.000000	0.002406	$0.003629

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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.	1,697.73	36,550.12	2,206,665.63	227,836.32	2,208,363.36	264,386.44
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,832,643.12	3,712,423.08	384,568.55	588,678.73	2,217,211.67	4,301,101.81
202. Total	$1,834,340.85	$3,748,973.20	$2,591,234.18	$816,515.05	$4,425,575.03	$4,565,488.25

Manistee

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$273,618.76	$0.00
204. Fringe Benefits	233,405.49	0.00
205. Equipment Rental	612,764.42	0.00
206. Materials	38,750.02	0.00
207. Handling Charges	0.00	0.00
208. Overhead	120,291.27	0.00
209. Other	31,558.03	0.00
210. Total Charges for Current Year	$1,310,387.99	$0.00
211. Beginning Balance	0.00	0.00
212. Sub-Total	1,310,387.99	0.00
213. Less Credits	(1,199,372.10)	0.00
214. Ending Balance	$111,015.89	$0.00

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	1,476,464.30
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,476,464.30

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,476,464.30	1,476,464.30
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,476,464.30	1,476,464.30
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,076,610.91)	(1,076,610.91)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$399,853.39	$399,853.39

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	4,478,453.97	4,478,453.97
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	13,300.00	13,300.00

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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			$8,001,883.47
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			498,985.17
234. Total Capital Outlay (from Page 13)			1,476,464.30
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,975,449.47
236 b. Adjusted MTF Returns			6,026,434.00
237. Preser - Struct Imp (from Page 6 Expenditures)	$2,208,363.36	$264,386.44	2,472,749.80
238. Routine Maintenance (from Page 6 Expenditures)	2,217,211.67	4,301,101.81	6,518,313.48
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,425,575.03	4,565,488.25	8,991,063.28
241. 90% of Adjusted MTF Returns			5,423,790.60

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

TEN YEARS OF QUALIFIED EXPENDITURES FOR NON MOTORIZED IMPROVEMENTS

(for Compliance with Section 10K of Act 51)

Fiscal Year	2016	2017	2018	2019	2020
Expenditures ($)	4,588.37	180,610.00	297,770.00	0.00	187,800.00

Fiscal Year	2021	2022	2023	2024	2025
Expenditures ($)	150,000.00	0.00	469,000.00	302,170.00	104,350.00

242. TOTAL $1,696,288.37

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

8,001,883.47 x .10 = 800,188.35

Manistee

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	$132,656.93
712-724	Fringe Benefits - Shop Employees	118,854.43
721	Drug Testing	0.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,986.86
733	Welding Supplies	0.00
734	Safety Supplies - Shop	10,131.21
736	Tire Shop Supplies	0.00
737	Shop Supplies	62,258.69
791	Equipment Material/Parts Inventory Adjustment	30,925.25
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,880.64
807	Data Processing - Shop	0.00
810	Education Expense - Shop	125.87
850-859	Communications - Shop	6,497.10
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	50,531.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	20,745.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	57,567.98
931	Buildings Repairs and Maintenance	121,379.99
932	Yard and Storage Repairs and Maintenance	0.00
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	22,867.25
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	16,011.80
968	Depreciation - Shop Building	124,877.88
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	2,070.60
968	Depreciation - Stockroom Expense	0.00
707	Other:	72,111.14
	243. TOTAL	$860,479.62

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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	$233,853.90
709-714	Administrative Leave	0.00
724	Fringe Benefits	217,046.31
727	Postage	1,481.56
728	Office Supplies	41,902.17
730	Dues and Subscriptions	18,250.63
801	Contractual Services	0.00
803	Legal Services	14,941.75
804	Auditing and Accounting Services	17,700.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	0.00
861	Travel and Mileage	8,297.73
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,445.55
875	Insurance - Building and Contents	19,028.50
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	20,048.20
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	3,481.80
966-967	Overhead	0.00
968	Depreciation - Buildings	32,034.24
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	589.92
	Other:	(443.92)
	244. TOTAL	$629,658.34

Less: Credits to Administrative Expense

Account Number	Account Name	Amount Recorded
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(120,705.65)
691	Purchase Discounts	(2,061.12)
	Other:	(7,906.40)
	Total Credits to Administrative Expense	$(130,673.17)
	245. Net Administrative Expense	$498,985.17

Manistee

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

Forest Road Report

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

Road Name	Location	Amount Spent ($)	Project Type
River Road	Brown	73,590.12	Resurfacing
	246. Total	$73,590.12	

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	$1,049,882.45	0.00	mi.	$10,312.29
252. Resurfacing	0.00	mi.		1,158,480.91	0.00	mi.	252,239.32
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.	1,834.83
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.		0.00	0.00	ea.	0.00
260. Subtotals				2,208,363.36			264,386.44
BRIDGES							
261. Replacement	0.00	ea.		0.00	0.00	ea.	0.00
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				0.00			0.00
265. TOTAL PRESERVATION - STRUCT IMP				$2,208,363.36			$264,386.44

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

Manistee

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

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 ($)**
Arcadia	34.10	0.00	118,736.19	7.80	0.00	24,609.00	657	15,643.17
Bear Lake	52.22	0.00	181,830.04	21.58	0.00	68,084.90	1,489	35,453.09
Brown	45.09	0.00	157,003.38	19.72	0.00	62,216.60	704	16,762.24
Cleon	41.64	0.00	144,990.48	28.50	0.00	89,917.50	868	20,667.08
Dickson	91.83	0.00	319,752.07	32.00	0.00	100,960.00	980	23,333.80
Filer	35.32	13.41	161,524.58	11.03	6.73	150,851.77	2,318	55,191.58
Manistee	49.10	9.97	199,619.98	15.74	6.12	155,192.98	3,607	85,882.67
Maple Grove	57.84	0.00	201,398.88	14.80	0.00	46,694.00	835	19,881.35
Marilla	36.05	0.00	125,526.10	17.40	0.00	54,897.00	398	9,476.38
Norman	127.64	0.00	444,442.48	25.90	0.00	81,714.50	1,567	37,310.27
Onekama	40.27	0.00	140,220.14	7.83	0.00	24,703.65	939	22,357.59
Pleasanton	45.99	0.00	160,137.19	18.80	0.00	59,314.00	870	20,714.70
Springdale	37.84	0.00	131,758.88	25.80	0.00	81,399.00	849	20,214.69
Stronach	83.33	3.72	300,846.35	19.13	3.20	115,535.95	834	19,857.54
266. Totals	778.26	27.10	$2,787,786.74	266.03	16.05	$1,116,090.85	16,915	$402,746.15

Local Road Rate Per Mile	3482	Primary Road Rate Per Mile	3155
Local Urban Road Rate Per Mile	2874	Primary Urban Road Rate Per Mile	17244
Population Rate Per Capita	23.81		

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement ($)	Preservation - Struct Improvement ($)	Total ($)	Township Contributions* ($)
Arcadia				
Bear Lake	0.00	6,376.04	6,376.04	0.00
Brown	0.00	10,312.29	10,312.29	0.00
Cleon				
Dickson	0.00	1,049,882.45	1,049,882.45	0.00
Filer	0.00	195,039.68	195,039.68	107,730.12
Manistee	0.00	7,279.90	7,279.90	0.00
Maple Grove				
Marilla	0.00	7,759.56	7,759.56	0.00
Norman	0.00	51,187.46	51,187.46	0.00
Onekama	0.00	7,847.01	7,847.01	5,555.84
Pleasanton				
Springdale				
Stronach				
267. Totals	**$0.00**	**$1,335,684.39**	**$1,335,684.39**	**$113,285.96**

*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: 10/01/2024 **End:** 09/30/2025

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous overlays of 1.5 inches or less

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Filer Twp Cost share overlay	0.00	09/30/2025	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
River Road 2025	0.00	08/28/2025	Asphalt
Portage Point Area Roads 2025	0.00	09/30/2025	Asphalt

Work Type: Single Course Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
County Wide Chip Seal 2025, Ar, On, Pl, Fi	0.00	09/30/2025	Asphalt

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
0076	Townships	470.00
0077	Villages	385.58
040	Permits	0.00
040	Miscellaneous	98,569.88
078	PASER	0.00

Line: 9 Other (Identify)

Account	Description	Amount ($)
0123	Prepaid Tractor	0.00
0339	Deferred Revenue	0.00

Line: 14 Advances

Account	Description	Amount ($)
0246	Township Advances	184,162.00
0248	Advance-Revenue Sharing	0.00
328	State Advances	364,506.00

Line: 18 Other (Identify)

Account	Description	Amount ($)
0203	Contract's Payable	0.00
0283	Performance Deposit Payable	0.00

Line: 33 Infrastructure - A

Account	Description	Amount ($)
0140	INF - Asphalt	29,248,673.05
0141	INF - Chip	7,871,454.58
0142	INF - Concrete	3,258,729.41
0143	INF - Gravel	997,908.53
0144	INF - Land	15,819,964.21
0145	INF - Metal	1,603,802.44
0146	INF - Timber	2,425,647.52

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount ($)
0140	INF - Asphalt	(9,277,218.34)
0141	INF - Chip	(4,620,464.10)
0142	INF - Concrete	(618,514.09)
0143	INF - Gravel	(522,531.50)
0144	INF - Land	0.00
0145	INF - Metal	(765,706.11)
0146	INF - Timber	(1,300,764.24)

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

Line: 49 Specify - County

Account	Description	Amount ($)
0450	Permits	97,418.38
0450	Sign	160.00

Line: 55 FS-Other - Local

Account	Description	Amount ($)
0510	FEMA Storm Damage	0.00
0583	USFS	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount ($)
0583-08	US Forest Service	0.00
512	STP Safety	0.00
512-02	COVID FUNDS	0.00

Line: 60 MTF Allocation - Primary

Account	Description	Amount ($)
0546-02	Primary Rd	4,101,546.36
0546-08	Mileage Tran	60,230.92

Line: 63 OTH-Other - Local

Account	Description	Amount ($)
0510	State FEMA	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
0546	Special State Pmt	0.00
0546	Winter Emergency Pmt	0.00
0546	State Detour Funds	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount ($)
0549	ST Detour Funds	0.00
0556	State RRR Funds	0.00

Line: 75 CFL-Other - County

Account	Description	Amount ($)
0583	County Revenue Sharing	0.00
0583	Little River BOI	0.00
0583	USFS Project	45,869.01

Line: 75 CFL-Other - Local

Account	Description	Amount ($)
0580	Co Plan Dept	0.00

Line: 80 SC-Other - County

Account	Description	Amount ($)
0607	Paser Revenue	0.00
0611	Ins Claim	73,226.16
0633	FOIA Research	0.00
0644	Maps	9.00
0668	Well Revenue	19,214.92
665	Bank Charges	0.00

Line: 89 Contributions from Private Sources - Local

Account	Description	Amount ($)
0583	Ducks Unlimited	0.00

Line: 90 Other2 Other - County

Account	Description	Amount ($)
0675	Other Contributions	0.00
0677	Sale of Sand and Gravel	113,333.30

Line: 109 Other - Local

Account	Description	Amount ($)
489	Other Projects	0.00

Line: 126 Other - County

Account	Description	Amount ($)
490-0504	Non-Road Projects	0.00

Line: 143 Other - Primary

Account	Description	Amount ($)
510	Parts, etc.	80,328.76
510	Equip	23,810.08
510	Receipt	0.00
510	Voucher	300,089.32

Line: 153 Inventory Operations - County

Account	Description	Amount ($)
109	INV - RD	11,704.28

Line: 154 Total Equipment Rental Credits MDOT - County

Account	Description	Amount ($)
517	ST Maint	612,764.42
518	St Non-Maint	0.00

Line: 156 All Other Charges - County

Account	Description	Amount ($)

510	EQU - DIRECT	23,810.08
511	Other	22,867.25
514	DIS -RD	884.13
515	Admin	0.00
970	Capital Outlay	0.00

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
514	Distributive Expense	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
514	Other Distributive	3,018.89

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount ($)
0018	Sundry AR	(2,997.41)
0109	Inventory	(2,544.08)
515	Admin	(233,853.90)
517	ST Maint	(273,618.76)

Line: 181 Total Fringe Benefits - Health Insurance

Account	Description	Amount ($)
716-01	Health	608,471.43
716-02	Retire opt-out	2,200.00
716-02	Health Opt-Out	4,500.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
513-720	Unemployment	0.00

Line: 181 Total Fringe Benefits - Soc. Sec. Retirement

Account	Description	Amount ($)
715	Soc Sec	163,610.40
718	Pension	478,425.50

Line: 181 Total Fringe Benefits - Vacation Holiday Sick Leave Longivity

Account	Description	Amount ($)
709	Vacation	73,591.50
711	Holiday	65,031.68
711-01	Funeral Leave	2,647.92
712	Short Term Leave	71,506.60
713	Personal	6,114.55
714	Longevity	2,483.35

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
513-70	Unemployment	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
514-793	Safety	3,559.24
514-794	Miscellaneous	11,572.73
514-794	Paser Training	4,947.60
514-795	Weighmaster	1,036.75
514-797	Engineer Tech	0.00
514-798	Permitting	437.47
514-810	Education and Training	0.00

Line: 199 Prsv-Struct. Imp. County Primary

Account	Description	Amount ($)
458	Labor	1,109.79
458	Equipment	587.94

Line: 206 Materials - Trunkline Maintenance

Account	Description	Amount ($)
517	Materials	38,750.02

Line: 209 Other - MDOT Other

Account	Description	Amount ($)
518	Purchases	0.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount ($)
517	Purchases	31,558.03

Line: 242 Expenditure10

Account	Description	Amount ($)
459	heavy maintenance	94,350.00
489	heavy maintenance	10,000.00

Line: 243 707 Other

Account	Description	Amount ($)
511	Small Shop Tools	18,727.24
511	Other	0.00
511-01	FUEL	6,173.00
511-04	Oils and Lubricants	33,743.81
511-05	GREASE	9,485.51
511-06	ANTIFREEZE	1,075.11
511-666	Depreciation Land Improvements	2,906.47

511-791	Part Adj.	0.00
511-791	Fuel Adj.	0.00

Line: 243 731 Janitor Supplies - Shop

Account	Description	Amount ($)
707-0	Janitor Wage	3,520.00
707-1	Janitor Supplies	2,466.86

Line: 243 791 Equipment Material / Parts Inventory Adjustment

Account	Description	Amount ($)
791-0	Parts - INV Adj	27,106.73
791-1	Fuel INV Adj	3,818.52

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

Account	Description	Amount ($)
511-921	POWER/WATER	29,505.89
511-932	HEAT	28,062.09

Line: 244 244 Other

Account	Description	Amount ($)
515	Union Affairs	0.00
515	Uncollectable Accounts	0.00
515-06	FOIA	(443.92)

Line: 244 728 Office Supplies

Account	Description	Amount ($)
515-09	Office Sup&Print	3,238.16
515-11	Equ Exp	38,664.01

Line: 244 955-956 Miscellaneous

Account	Description	Amount ($)
515 -17	Miscellaneous	2,689.40
515-10	Engineer Supplies	792.40
515-14	Physicals	0.00

Line: 245 245 Other

Account	Description	Amount ($)
0646	Other Overhead	(7,906.40)

Line: 257 Other Primary System *Unit

Account	Description	Amount ($)
459	Safety Projects	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount ($)

Year Ended - 2025

Start: 10/01/2024 **End:** 09/30/2025

459	Safety Projects	0.00