2025

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Montmorency 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

Montmorency

Year Ended - 2025

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$3,635,545.69	
2. Investments	0.00	
3. AccountsReceivable :		
a. Michigan Transportation Fund	741,220.60	
b. State Trunkline Maintenance	0.00	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	0.00	
e. Due on Special Assessement	491,567.00	
f. Sundry Accounts Receivable	161,076.16	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	278,405.96	
6. Equipment Materials and Parts	130,424.86	
7. Prepaid Insurance	39,347.50	
8. Deferred Expense - Federal Aid	0.00	
9. Other	295,376.00	
10. TOTAL ASSETS		**$5,772,963.77**

Montmorency

Year Ended - 2025

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$15,629.36	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	56,729.93	
14. Advances	155,640.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	491,567.00	
18. Other	0.00	

Fund Balances

19. Primary Road Fund	435,493.86	
20. Local Road Fund	187,361.60	
21. County Road Commission Fund	4,430,542.02	
22. Total Fund Balances	5,053,397.48	
23. TOTAL LIABILITIES AND FUND BALANCES		**$5,772,963.77**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$47,476.27	
25. Land Improvements	$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	55,699.50		
26 a.Less: Accumulated Depreciation	0.00	55,699.50	
27. Buildings	2,964,163.78		
27 a.Less: Accumulated Depreciation	(1,297,191.95)	1,666,971.83	
28. Equipment - Road	6,216,892.54		
28 a.Less: Accumulated Depreciation	(4,441,886.96)	1,775,005.58	
29. Equipment - Shop	160,820.91		
29 a.Less: Accumulated Depreciation	(151,568.51)	9,252.40	
30. Equipment - Engineers	7,234.86		
30 a.Less: Accumulated Depreciation	(7,234.86)	0.00	
31. Equipment - Yard and Storage	27,940.07		
31 a.Less: Accumulated Depreciation	(27,940.07)	0.00	
32. Equipment and Furniture - Office	65,145.74		
32 a.Less: Accumulated Depreciation	(62,771.54)	2,374.20	
33. Infrastructure	37,820,667.00		
33 a.Less: Accumulated Depreciation	(8,612,511.00)	29,208,156.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$32,764,935.78**

Equities

37. Plant and Equipment Equity			
	37 a.Primary	426,813.57	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,129,966.21	
	37 d.Infrastructure	29,208,156.00	
	38. Total Equities		**$32,764,935.78**

Long Term Debt

39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		182,723.23	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$182,723.23**

Fiduciary Fund

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	$625,328.27	$625,328.27
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	0.00	625,328.27	625,328.27
Licenses and Permits				
49. Specify	0.00	0.00	54,566.40	54,566.40
Federal Sources				
50. Surface Tran. Program (STP)	476,406.00	0.00	0.00	476,406.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	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	476,406.00	0.00	0.00	476,406.00
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,985.15	4,014.85		10,000.00
58. Snow Removal	0.00	66,515.93		66,515.93
59. Urban Road	0.00	0.00		0.00
60. Allocation	2,689,031.04	1,803,805.15		4,492,836.19
61. Total MTF	2,695,016.19	1,874,335.93		4,569,352.12
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	52,342.00	0.00	0.00	52,342.00
64. Total Other	52,342.00	0.00	0.00	52,342.00
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)	98,555.29	0.00		98,555.29
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	98,555.29	0.00		98,555.29
72. Total State Sources	$2,845,913.48	$1,874,335.93	$0.00	$4,720,249.41

Montmorency

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	$0.00	$0.00
74. Township Contr.	535,444.66	0.00	0.00	535,444.66
75. Other	0.00	462,079.19	13,000.00	475,079.19
76. Total Contributions	535,444.66	462,079.19	13,000.00	1,010,523.85
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	7,041.04	7,041.04
80. Other	0.00	0.00	4,588.89	4,588.89
81. Total Charges	0.00	0.00	11,629.93	11,629.93
Interest and Rents				
82. Interest Earned	0.00	0.00	88,495.60	88,495.60
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	0.00	0.00	88,495.60	88,495.60
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.	2,022.77	0.00	14,727.23	16,750.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	957.57	957.57
91. Total Other	2,022.77	0.00	15,684.80	17,707.57
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	**$3,859,786.91**	**$2,336,415.12**	**$808,705.00**	**$7,004,907.03**

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	1,940,595.02	337,038.60		2,277,633.62
105. Structures	533,929.10	46,602.23		580,531.33
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.	2,474,524.12	383,640.83		2,858,164.95
Maintenence				
111. Roads	460,663.82	1,706,269.94		2,166,933.76
112. Structures	0.00	423.54		423.54
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	430,150.89	494,169.04		924,319.93
115. Traffic Control	20,472.40	16,629.78		37,102.18
116. Total Maintenance	911,287.11	2,217,492.30		3,128,779.41
117. Total Construction, Preservation And Maintenance	3,385,811.23	2,601,133.13		5,986,944.36
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	206,434.85	158,592.58		365,027.43
121. Equipment - Net	(33,562.14)	(56,988.79)	(1,713.07)	(92,264.00)
122. Capital Outlay - Net	0.00	0.00	112,123.59	112,123.59
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	172,872.71	101,603.79	110,410.52	384,887.02
128. Total Expenditures	**$3,558,683.94**	**$2,702,736.92**	**$110,410.52**	**$6,371,831.38**

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	$3,859,786.91	$2,336,415.12	$808,705.00	$7,004,907.03
130. Total Expenditures	3,558,683.94	2,702,736.92	110,410.52	6,371,831.38
131. Excess of Revenues Over (Under) Expenditures	301,102.97	(366,321.80)	698,294.48	633,075.65
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	301,102.97	(366,321.80)	698,294.48	633,075.65
136. Beginning Fund	134,390.89	3,683.40	4,282,247.54	4,420,321.83
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	134,390.89	3,683.40	4,282,247.54	4,420,321.83
139. Interfund Transfer(County to Primary and/or Local)	0.00	550,000.00	(550,000.00)	0.00
140. Ending Fund Balance	$435,493.86	$187,361.60	$4,430,542.02	$5,053,397.48

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$182,551.60		
142. Depreciation	472,440.58		
143. Other	239,241.44		
144. Total Direct		894,233.62	
145. Indirect Equipment Expense		362,348.64	
Operating Equipment Expense			
146. Labor and Fringe Benefits	0.00		
147. Operating Expenses	218,014.74		
148. Total Operating		$218,014.74	
149. TOTAL EQUIPMENT EXPENSE			$1,474,597.00

Equipment Rental Credits:

	Primary	**Local**	**County**	**Total**
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	179,374.82	115,781.77		295,156.59
152. Maintenance	390,589.75	852,022.72		1,242,612.47
153. Inventory Operations	0.00	0.00	16,401.23	16,401.23
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	12,690.71	12,690.71
157. Total Equipment Rental Credits	569,964.57	967,804.49	29,091.94	1,566,861.00
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(92,264.00)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$569,964.57	$967,804.49	$29,091.94	$1,566,861.00
	(A)	(B)	(C)	(D)
160. Percent of Total	36.38 %	61.77 %	1.86 %	100.00 %
161. Prorated Total Equipment Expense	536,402.43	910,815.70	27,378.87	1,474,597.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(33,562.14)	(56,988.79)	(1,713.07)	(92,264.00)

Year Ended - 2025

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00		$0.00
164. Primary Preservation - Struct. Imp.	68,225.38		49,490.93
165. Primary Maintenance	157,930.26		114,563.16
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	42,560.25		30,873.35
168. Local Maintenance	368,190.25		267,086.48
169. Inventory	4,986.75		0.00
170. Equipment Expense - Direct	105,802.27		76,749.33
171. Equipment Expense - Indirect	78,542.38		56,974.91
172. Equipment Expense - Operating	0.00		0.00
173. Administration	161,173.98		116,916.16
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	50.50		
176. Capital Outlay	0.00		0.00
177. Other	348,360.42		45,233.85
178. Total Payroll	$1,335,822.44		
179. Less Applicable Payroll	0.00		
180. Total Applicable Labor Cost	$1,335,822.44	Total Distributive	$757,888.17

	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	$175,464.57	$18,360.27	$152,580.29	$369,120.12	$3,259.33	$39,103.53	$757,888.11
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	175,464.57	18,360.27	152,580.29	369,120.12	3,259.33	39,103.53	757,888.11
185. Applicable Labor Cost	1,044,781.50	1,044,781.50	1,044,781.50	1,044,781.50	1,044,781.50	1,044,781.50	
186. Factor	0.167944	0.017573	0.146040	0.353299	0.003120	0.037427	0.725403

Montmorency

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.	2,228,491.91	68,847.29
189. Primary Maintenance	882,146.94	27,253.15
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	603,679.69	18,650.15
192. Local Maintenance	2,166,362.87	66,927.88
193. Other	0.00	0.00
194. TOTAL	$5,880,681.41	$181,678.47

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	3,774.75	26,914.70	76,863.50	0.00	74,125.52	$181,678.47
196. Applicable Operation Cost	5,880,681.41	5,880,681.41	5,880,681.41	5,880,681.41	5,880,681.41	
197. Factor	0.000642	0.004577	0.013071	0.000000	0.012605	$0.030895

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

Montmorency

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)	$0.00
216. Buildings (975)	226,485.93
217. Equipment Road (976, 981)	449,973.28
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:	$676,459.21

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	676,459.21	676,459.21
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	676,459.21	676,459.21
227. Less: Depreciation and Depletion 968	0.00	0.00	(564,335.62)	(564,335.62)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$112,123.59	$112,123.59

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	415,984.32	0.00	3,028,671.87	3,444,656.19
230. Percentage of Total	12.08 %	0.00 %	87.92 %	100.00 %
231. Gain or (loss) on disposal of assets 693	2,022.77	0.00	14,727.23	16,750.00

Year Ended - 2025

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			$4,569,352.12
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			365,027.43
234. Total Capital Outlay (from Page 13)			676,459.21
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,041,486.64
236 b. Adjusted MTF Returns			3,527,865.48
237. Preser - Struct Imp (from Page 6 Expenditures)	$2,474,524.12	$383,640.83	2,858,164.95
238. Routine Maintenance (from Page 6 Expenditures)	911,287.11	2,217,492.30	3,128,779.41
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,385,811.23	2,601,133.13	5,986,944.36
241. 90% of Adjusted MTF Returns			3,175,078.93

Montmorency

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	2016	2017	2018	2019	2020
Expenditures ($)	164,967.24	267,934.93	0.00	133,865.00	186,614.27

Fiscal Year	2021	2022	2023	2024	2025
Expenditures ($)	305,634.00	251,432.00	339,610.00	153,014.40	91,238.40

242. TOTAL $1,894,310.24

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

4,569,352.12 x .10 = 456,935.21

Montmorency

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	$78,542.38
712-724	Fringe Benefits - Shop Employees	56,975.02
721	Drug Testing	1,840.15
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	7,337.94
733	Welding Supplies	662.90
734	Safety Supplies - Shop	10,243.78
736	Tire Shop Supplies	0.00
737	Shop Supplies	11,484.13
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,700.34
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	5,366.09
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	3,776.51
875	Insurance - Shop Buildings	0.00
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	36,975.85
931	Buildings Repairs and Maintenance	12,052.26
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	0.00
944-947	Underground Storage Tank Expense	1,210.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	88,545.48
968	Depreciation - Shop Equipment	2,711.76
968	Depreciation - Stockroom Expense	0.00
707	Other:	40,924.05
	243. TOTAL	$362,348.64

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	$161,173.98
709-714	Administrative Leave	0.00
724	Fringe Benefits	116,916.03
727	Postage	0.00
728	Office Supplies	1,459.73
730	Dues and Subscriptions	16,822.13
801	Contractual Services	0.00
803	Legal Services	15,718.75
804	Auditing and Accounting Services	0.00
807	Data Processing	25,012.96
810	Education	0.00
850-853	Communications	2,090.73
861	Travel and Mileage	4,624.17
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,089.85
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	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	637.80
	Other:	20,135.74
	244. TOTAL	$365,681.87

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(14.16)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(640.28)
	Other:	0.00
	Total Credits to Administrative Expense	$(654.44)
	245. Net Administrative Expense	$365,027.43

Montmorency

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
County Road 487	McMurphy Rd. to Landfill	98,555.29	Reconstruction
	246. Total	$98,555.29	

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 $1,064,791.52	0.00	mi.	$337,038.60
252. Resurfacing	0.00	mi.	656,467.41	0.00	mi.	0.00
253. Gravel Surfacing	0.00	mi.	219,336.09	0.00	mi.	0.00
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.	0.00	0.00	ea.	0.00
260. Subtotals			1,940,595.02			337,038.60
BRIDGES						
261. Replacement	0.00	ea.	511,250.49	0.00	ea.	0.00
262. Recondition or Repair	0.00	ea.	22,678.61	0.00	ea.	10,994.47
263. Replace with Culvert	0.00	ea.	0.00	0.00	ea.	35,607.76
264. Bridge Subtotals			533,929.10			46,602.23
265. TOTAL PRESERVATION - STRUCT IMP			$2,474,524.12			$383,640.83

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

Montmorency

Year Ended - 2025

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

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 ($)**
Albert	107.64	0.00	358,979.40	29.42	0.00	88,907.24	2,453	55,928.40
Avery	32.19	0.00	107,353.65	7.06	0.00	21,335.32	662	15,093.60
Briley	67.02	0.00	223,511.69	19.37	0.00	58,536.14	1,697	38,691.60
Hillman	72.12	0.00	240,520.21	29.77	0.00	89,964.94	1,405	32,034.00
Loud	33.39	0.00	111,355.65	8.68	0.00	26,230.96	262	5,973.60
Montmorency	77.50	0.00	258,462.50	39.49	0.00	119,338.79	1,016	23,164.80
Rust	21.10	0.00	70,368.50	15.07	0.00	45,541.54	519	11,833.20
Vienna	70.10	0.00	233,783.49	14.91	0.00	45,058.02	535	12,198.00
266. Totals	481.06	0.00	$1,604,335.09	163.77	0.00	$494,912.95	8,549	$194,917.20

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 ($)	Township Contributions* ($)
Albert	0.00	53,536.87	53,536.87	50,996.00
Avery	0.00	686,478.48	686,478.48	3,694.87
Briley	0.00	511,250.49	511,250.49	11,699.62
Hillman	0.00	378,313.03	378,313.03	179,780.25
Loud				
Montmorency	0.00	1,009,249.98	1,009,249.98	150,226.25
Rust	0.00	219,336.09	219,336.09	105,133.00
Vienna	0.00	0.00	0.00	33,914.67
267. Totals	**$0.00**	**$2,858,164.94**	**$2,858,164.94**	**$535,444.66**

*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: Bituminous Reconstruction

Project ID/Name	Date Open to Traffic	Pavement Type
Co. Rd. 487 from McMurphy to Landfill	08/29/2025	Asphalt
Co. Rd. 459 from 624 to Lake Avalon	10/24/2025	Asphalt

Work Type: Bituminous Resurfacing

Project ID/Name	Date Open to Traffic	Pavement Type
Co. Rd. 451 from Hubert to Royston	09/19/2025	Asphalt

Work Type: Minor Rehabilitation

Project ID/Name	Date Open to Traffic	Pavement Type
Farrier Road	10/10/2025	Gravel

Work Type: Resurfacing

Project ID/Name	Date Open to Traffic	Pavement Type
Edgar Road	10/24/2025	Seal Coat

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
040	MISCELLANEOUS A/R	161,076.16

Line: 9 Other (Identify)

Account	Description	Amount ($)
078	TAXES RECEIVABLE	0.00
123-02	PREPAID ASSET	295,376.00

Line: 18 Other (Identify)

Account	Description	Amount ($)
247	DEFERRED INFLOWS	0.00

Line: 49 Specify - County

Account	Description	Amount ($)
451	ROAD USE	54,566.40

Line: 49 Specify - Local

Account	Description	Amount ($)
451	ROAD USE	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount ($)
546-11	STATE SURPLUS FUNDS	0.00
675-168	SCENIC RT 3/SHER CRK	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
546-0546	STATE TED FUNDS	52,342.00

Line: 70 EDF-Other - Primary

Account	Description	Amount ($)
0453	STATE TED FUNDS	0.00

Line: 75 CFL-Other - County

Account	Description	Amount ($)
0644-000	DRAIN COMMISSION CONTRIBUTION	13,000.00

Line: 75 CFL-Other - Local

Account	Description	Amount ($)
675	Other Contrivutions	462,079.19

Line: 80 SC-Other - County

Account	Description	Amount ($)
0671-687	OTHER	4,588.89

Line: 90 Other2 Other - County

Account	Description	Amount ($)
0668-000	ROYALTIES	712.77
0687-000	MISCELLANEOUS	244.80

Line: 143 Other - Primary

Account	Description	Amount ($)
510	OTHER	239,241.44

Line: 156 All Other Charges - County

Account	Description	Amount ($)
040-040	Accts Receivable	196.81
257-257	Accrued Wages	0.00
510	EQ DIRECT	814.86
511	EQ INDIRECT	0.00
513	dist fringes	0.00
514	OTHER DISTRIBUTIVE	11,679.04

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
514	OTHER DISTRIBUTIVE	45,233.85

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
257	ACCRUED WAGES	(12,771.41)
511	DISTRIBUTIVE OTHER	62,356.81
513	DISTRIBUTIVE FRINGES	298,775.02

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
513-725	OPEB CONTRIBUTION	35,000.00
720	UNEMPLOYMENT	4,103.53

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
514-704	SUPERINTENDENT, WEIGHMASTER, & FRINGES	74,125.52

Line: 242 Expenditure10

Account	Description	Amount ($)
467.1	Co. Rd. 491 from Andergood to 612	0.00

Year Ended - 2025

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

467.1	Co. Rd. 612 from Meridian Line to Eagle Point	0.00
467.1	Co. Rd. 612	0.00
467.1	Co. Rd. 612 East	0.00
467.2	Co. Rd. 487 from 489 to Morningstar Lake Rd	0.00
467.2	Co. Rd. 487	0.00
467.3	Co. Rd. 487 from 489 to 32	0.00
467.4	Co. Rd. 451	91,238.40
467.4	Co. Rd. 451	0.00
467.4	Co. Rd. 451 (2)	0.00

Line: 243 707 Other

Account	Description	Amount ($)
511-716	PHYSICALS	950.00
511-735-	WASTE DISPOSAL	7,728.85
511-735-	MISCELLANEOUS	14,818.70
511-735.	MATERIALS	11,032.35
511-935	SMALL TOOLS	1,166.15
511-937	LAWN CARE	5,228.00

Line: 244 244 Other

Account	Description	Amount ($)
5151-738	VEHICLE MONITORING	2,381.30
515-735	MISCELLANEOUS	1,376.94
515-765	DRAIN COMMISSION EXPENSE OTHER	12,250.00
515-802	ENGINEERING	1,691.50
515-862	MEETINGS & TRAINING	2,436.00

Line: 257 Other Local System Expenditure

Account	Description	Amount ($)
497.1	Scenic Route 3 Culvert	0.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount ($)
467.1	Pavement Marking 612	0.00
467.7	Guardrail	0.00