2025

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

St. Joseph 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

St. Joseph

Year Ended - 2025

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$1,155,887.00	
2. Investments	4,844,476.57	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,568,595.96	
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	0.00	
f. Sundry Accounts Receivable	6,306.61	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	1,195,995.11	
6. Equipment Materials and Parts	167,732.37	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	2,045,899.03	
10. TOTAL ASSETS		**$10,984,892.65**

Year Ended - 2025

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$311,378.53	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	171,119.48	
14. Advances	0.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	2,045,899.03	
18. Other	117,365.02	

Fund Balances

19. Primary Road Fund	5,873,793.77	
20. Local Road Fund	1,478.75	
21. County Road Commission Fund	2,463,858.07	
22. Total Fund Balances	8,339,130.59	
23. TOTAL LIABILITIES AND FUND BALANCES		**$10,984,892.65**

Year Ended - 2025

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$171,517.49	
25. Land Improvements	$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	781,544.92		
26 a.Less: Accumulated Depreciation	(75,823.09)	705,721.83	
27. Buildings	4,264,859.74		
27 a.Less: Accumulated Depreciation	(1,620,600.90)	2,644,258.84	
28. Equipment - Road	12,606,288.23		
28 a.Less: Accumulated Depreciation	(10,164,704.17)	2,441,584.06	
29. Equipment - Shop	269,405.33		
29 a.Less: Accumulated Depreciation	(250,116.64)	19,288.69	
30. Equipment - Engineers	148,213.86		
30 a.Less: Accumulated Depreciation	(101,331.21)	46,882.65	
31. Equipment - Yard and Storage	80,439.79		
31 a.Less: Accumulated Depreciation	(25,153.11)	55,286.68	
32. Equipment and Furniture - Office	226,631.95		
32 a.Less: Accumulated Depreciation	(220,671.92)	5,960.03	
33. Infrastructure	126,299,147.59		
33 a.Less: Accumulated Depreciation	(64,357,841.26)	61,941,306.33	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$68,031,806.60**

Equities

37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	6,090,500.27	
	37 d.Infrastructure	61,941,306.33	
	38. Total Equities		**$68,031,806.60**

Long Term Debt

39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		170,657.21	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$170,657.21**

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	$2,044,165.63	$0.00	$2,044,165.63
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	2,044,165.63	0.00	2,044,165.63
Licenses and Permits				
49. Specify	0.00	0.00	61,100.00	61,100.00
Federal Sources				
50. Surface Tran. Program (STP)	719,397.90	0.00	0.00	719,397.90
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	181,487.36	1,794,638.85	0.00	1,976,126.21
54. High Priority	0.00	0.00	0.00	0.00
55. Other	522,226.05	0.00	0.00	522,226.05
56. Total Federal Sources	1,423,111.31	1,794,638.85	0.00	3,217,750.16
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,582.27	3,417.73		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	378,059.02	127,979.18		506,038.20
60. Allocation	5,895,405.67	3,061,094.08		8,956,499.75
61. Total MTF	6,280,046.96	3,192,490.99		9,472,537.95
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	54,008.65	0.00	0.00	54,008.65
64. Total Other	54,008.65	0.00	0.00	54,008.65
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)	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	0.00	0.00		0.00
72. Total State Sources	$6,334,055.61	$3,192,490.99	$0.00	$9,526,546.60

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	$432,683.08	$432,683.08
74. Township Contr.	0.00	940,488.72	0.00	940,488.72
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	940,488.72	432,683.08	1,373,171.80
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	3,361.00	3,361.00
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,361.00	3,361.00
Interest and Rents				
82. Interest Earned	142,799.10	0.00	51,266.64	194,065.74
83. Property Rentals	0.00	0.00	2,637.50	2,637.50
84. Total Interest/Rents	142,799.10	0.00	53,904.14	196,703.24
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	305,460.24	305,460.24
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	85,166.86	85,166.86
91. Total Other	0.00	0.00	390,627.10	390,627.10
Other Financing Sources				
92. County Appropriation	0.00	200,000.00	0.00	200,000.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	200,000.00	0.00	200,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	**$7,899,966.02**	**$8,171,784.19**	**$941,675.32**	**$17,013,425.53**

St. Joseph

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	2,858,166.42	2,258,445.13		5,116,611.55
105. Structures	350,891.48	2,112,388.86		2,463,280.34
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.	3,209,057.90	4,370,833.99		7,579,891.89
Maintenence				
111. Roads	2,086,633.62	3,857,073.90		5,943,707.52
112. Structures	24,250.53	9,056.84		33,307.37
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	682,566.17	837,495.89		1,520,062.06
115. Traffic Control	192,392.12	168,451.50		360,843.62
116. Total Maintenance	2,985,842.44	4,872,078.13		7,857,920.57
117. Total Construction, Preservation And Maintenance	6,194,900.34	9,242,912.12		15,437,812.46
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	225,165.18	335,950.83		561,116.01
121. Equipment - Net	(173,002.73)	(369,743.84)	(38,724.98)	(581,471.55)
122. Capital Outlay - Net	0.00	0.00	159,815.37	159,815.37
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	306,449.14	306,449.14
127. Total Other	52,162.45	(33,793.01)	427,539.53	445,908.97
128. Total Expenditures	**$6,247,062.79**	**$9,209,119.11**	**$427,539.53**	**$15,883,721.43**

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	$7,899,966.02	$8,171,784.19	$941,675.32	$17,013,425.53
130. Total Expenditures	6,247,062.79	9,209,119.11	427,539.53	15,883,721.43
131. Excess of Revenues Over (Under) Expenditures	1,652,903.23	(1,037,334.92)	514,135.79	1,129,704.10
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,038,813.67)	1,038,813.67		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(1,038,813.67)	1,038,813.67		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	614,089.56	1,478.75	514,135.79	1,129,704.10
136. Beginning Fund	5,259,704.21	0.00	1,949,722.28	7,209,426.49
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	5,259,704.21	0.00	1,949,722.28	7,209,426.49
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$5,873,793.77	$1,478.75	$2,463,858.07	$8,339,130.59

Year Ended - 2025

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$254,654.26		
142. Depreciation	968,555.59		
143. Other	413,567.66		
144. Total Direct		1,636,777.51	
145. Indirect Equipment Expense		546,518.63	
Operating Equipment Expense			
146. Labor and Fringe Benefits	0.00		
147. Operating Expenses	306,718.52		
148. Total Operating		$306,718.52	
149. TOTAL EQUIPMENT EXPENSE			$2,490,014.66

Equipment Rental Credits:

	Primary	**Local**	**County**	**Total**
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	135,874.34	273,493.41		409,367.75
152. Maintenance	777,971.74	1,679,591.13		2,457,562.87
153. Inventory Operations	0.00	0.00	28,086.75	28,086.75
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	42,110.16	42,110.16
156. All Other Charges	0.00	0.00	134,358.68	134,358.68
157. Total Equipment Rental Credits	913,846.08	1,953,084.54	204,555.59	3,071,486.21
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(581,471.55)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$913,846.08	$1,953,084.54	$204,555.59	$3,071,486.21
	(A)	(B)	(C)	(D)
160. Percent of Total	29.75 %	63.59 %	6.66 %	100.00 %
161. Prorated Total Equipment Expense	740,843.35	1,583,340.70	165,830.61	2,490,014.66
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(173,002.73)	(369,743.84)	(38,724.98)	(581,471.55)

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.	89,186.82		71,723.51
165. Primary Maintenance	371,578.14		298,820.91
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	146,599.58		117,894.50
168. Local Maintenance	697,218.96		560,699.30
169. Inventory	9,075.91		0.00
170. Equipment Expense - Direct	142,149.14		114,315.49
171. Equipment Expense - Indirect	102,925.99		82,772.46
172. Equipment Expense - Operating	0.00		0.00
173. Administration	245,401.29		197,350.25
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	19,501.92		
176. Capital Outlay	0.00		0.00
177. Other	566,942.68		0.00
178. Total Payroll	$2,390,580.43		
179. Less Applicable Payroll	(595,520.51)		
180. Total Applicable Labor Cost	$1,795,059.92	Total Distributive	$1,443,576.42

	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	$353,498.70	$53,056.39	$461,288.01	$574,330.86	$1,001.83	$400.00	$1,443,575.79
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	353,498.70	53,056.39	461,288.01	574,330.86	1,001.83	400.00	1,443,575.79
185. Applicable Labor Cost	1,795,059.92	1,795,059.92	1,795,059.92	1,795,059.92	1,795,059.92	1,795,059.92	
186. Factor	0.196929	0.029557	0.256976	0.319951	0.000558	0.000223	0.804194

St. Joseph

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.	1,550,571.59	80,124.24
189. Primary Maintenance	2,821,504.51	145,798.42
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,033,667.67	105,087.74
192. Local Maintenance	4,661,520.15	240,879.39
193. Other	542,659.12	28,041.36
194. TOTAL	$11,609,923.04	$599,931.15

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	12,759.81	56,289.67	121,024.83	409,862.25	0.00	$599,936.56
196. Applicable Operation Cost	11,609,923.04	11,609,923.04	11,609,923.04	11,609,923.04	11,609,923.04	
197. Factor	0.001099	0.004848	0.010424	0.035303	0.000000	$0.051674

Year Ended - 2025

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	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.	490,669.29	872,819.03	2,718,388.61	3,498,014.96	3,209,057.90	4,370,833.99
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,378,424.28	4,109,414.64	607,418.16	762,663.49	2,985,842.44	4,872,078.13
202. Total	$2,869,093.57	$4,982,233.67	$3,325,806.77	$4,260,678.45	$6,194,900.34	$9,242,912.12

St. Joseph

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)	0.00
217. Equipment Road (976, 981)	1,226,011.99
218. Equipment Shop (977)	8,050.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	56,085.08
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,290,147.07

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,290,147.07	1,290,147.07
225. Less: Equipment Retirements 689	0.00	0.00	(14,850.76)	(14,850.76)
226. Sub-total	0.00	0.00	1,275,296.31	1,275,296.31
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,115,480.94)	(1,115,480.94)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$159,815.37	$159,815.37

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	5,930,684.90	5,930,684.90
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	305,460.24	305,460.24

St. Joseph

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			$9,472,537.95
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			561,116.01
234. Total Capital Outlay (from Page 13)			1,290,147.07
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,851,263.08
236 b. Adjusted MTF Returns			7,621,274.87
237. Preser - Struct Imp (from Page 6 Expenditures)	$3,209,057.90	$4,370,833.99	7,579,891.89
238. Routine Maintenance (from Page 6 Expenditures)	2,985,842.44	4,872,078.13	7,857,920.57
239. Less Federal Aid for Preser - Struct Imp	(1,423,111.31)	(1,794,638.85)	(3,217,750.16)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,771,789.03	7,448,273.27	12,220,062.30
241. 90% of Adjusted MTF Returns			6,859,147.38

St. Joseph

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 ($)	0.00	279,160.00	37,469.47	513,633.67	167,737.63

Fiscal Year	2021	2022	2023	2024	2025
Expenditures ($)	74,216.92	882,774.34	563,954.69	739,409.60	529,078.18

242. TOTAL $3,787,434.50

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

9,472,537.95 x .10 = 947,253.79

St. Joseph

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	$102,925.99
712-724	Fringe Benefits - Shop Employees	81,461.51
721	Drug Testing	2,872.61
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	2,117.88
733	Welding Supplies	867.98
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	82,402.91
791	Equipment Material/Parts Inventory Adjustment	0.00
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	7,930.00
850-859	Communications - Shop	9,155.06
861	Travel and Mileage - Shop Employees	4,038.89
862	Freight Costs	13,041.20
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	41,452.57
931	Buildings Repairs and Maintenance	15,203.51
932	Yard and Storage Repairs and Maintenance	16,231.11
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	35,303.16
944-947	Underground Storage Tank Expense	1,027.40
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	123,588.00
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,497.38
968	Depreciation - Stockroom Expense	0.00
707	Other:	1,401.47
	243. TOTAL	$546,518.63

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	$245,401.29
709-714	Administrative Leave	0.00
724	Fringe Benefits	194,224.57
727	Postage	817.39
728	Office Supplies	4,302.46
730	Dues and Subscriptions	22,502.88
801	Contractual Services	3,288.00
803	Legal Services	4,899.00
804	Auditing and Accounting Services	33,398.75
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	1,964.81
861	Travel and Mileage	9,173.62
862	Freight	12.00
873	Public Relations	0.00
874	Advertising	808.61
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	11,540.43
942	Building Rental	0.00
955-956	Miscellaneous	2,836.64
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	7,643.90
968	Depreciation - Office Equipment and Furniture	9,397.67
	Other:	29,651.52
	244. TOTAL	$581,863.54

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(20,747.53)
	Other:	0.00
	Total Credits to Administrative Expense	$(20,747.53)
	245. Net Administrative Expense	$561,116.01

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	1.25	mi.	x	$360,122.11	5.49	mi.	$1,177,840.56
252. Resurfacing	11.18	mi.		2,498,044.31	7.33	mi.	770,514.71
253. Gravel Surfacing	0.00	mi.		0.00	10.73	mi.	310,089.86
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				2,858,166.42			2,258,445.13
BRIDGES							
261. Replacement	4.00	ea.		350,891.48	1.00	ea.	2,077,936.25
262. Recondition or Repair	0.00	ea.		0.00	2.00	ea.	34,452.61
263. Replace with Culvert	0.00	ea.		0.00	0.00	ea.	0.00
264. Bridge Subtotals				350,891.48			2,112,388.86
265. TOTAL PRESERVATION - STRUCT IMP				$3,209,057.90			$4,370,833.99

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

St. Joseph

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 ($)**
Burr Oak	44.91	3.07	158,226.56	24.68	0.13	76,730.04	1,886	43,000.80
Colon	48.19	0.00	160,713.65	19.46	0.00	58,808.12	2,126	48,472.80
Constantine	48.01	0.00	160,113.34	18.10	0.00	54,698.20	2,090	47,652.00
Fabius	55.32	1.98	189,943.14	30.38	0.49	99,901.20	3,311	75,490.80
Fawn River	33.02	4.46	122,400.08	11.88	2.58	78,512.64	1,587	36,183.60
Florence	44.49	0.00	148,374.16	27.93	0.00	84,404.46	1,153	26,288.40
Flowerfield	46.48	0.00	155,010.80	23.90	0.00	72,225.80	1,587	36,183.60
Leonidas	48.37	0.00	161,313.95	19.96	0.00	60,319.12	1,161	26,470.80
Lockport	47.35	21.75	217,789.99	22.94	7.84	198,810.12	3,643	83,060.40
Mendon	47.80	0.00	159,413.00	17.66	0.00	53,368.52	1,700	38,760.00
Mottville	28.35	0.00	94,547.25	6.12	0.00	18,494.64	1,444	32,923.20
Nottawa	52.54	0.00	175,220.90	19.60	0.00	59,231.20	2,452	55,905.60
Park	43.66	4.57	158,187.31	27.20	3.59	141,490.84	2,397	54,651.60
Sherman	45.59	0.94	154,630.47	26.71	1.55	106,317.42	3,444	78,523.20
Sturgis	20.45	10.16	96,171.23	14.66	6.17	146,206.24	2,042	46,557.60
White Pigeon	30.59	0.00	102,017.65	21.58	0.00	65,214.76	2,044	46,603.20
266. Totals	685.12	46.93	$2,414,073.48	332.76	22.35	$1,374,733.32	34,067	$776,727.60

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 ($)	Township Contributions* ($)
Burr Oak	0.00	612,763.31	612,763.31	60,600.00
Colon	0.00	521,286.15	521,286.15	107,825.00
Constantine	0.00	764,292.21	764,292.21	31,150.70
Fabius	0.00	427,386.53	427,386.53	253,168.35
Fawn River	0.00	20,561.43	20,561.43	7,759.24
Florence	0.00	645,459.22	645,459.22	0.00
Flowerfield	0.00	880,377.95	880,377.95	0.00
Leonidas	0.00	380,248.56	380,248.56	0.00
Lockport	0.00	368,309.13	368,309.13	85,185.32
Mendon	0.00	2,246,248.60	2,246,248.60	60,600.00
Mottville	0.00	133,951.45	133,951.45	68,095.40
Nottawa	0.00	143,242.60	143,242.60	65,368.52
Park	0.00	195,456.13	195,456.13	79,087.73
Sherman				
Stugis	0.00	43,297.26	43,297.26	21,686.80
White Pigeon	0.00	197,011.36	197,011.36	99,961.66
267. Totals	**$0.00**	**$7,579,891.89**	**$7,579,891.89**	**$940,488.72**

*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: 3" Regravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LHM-A-Ayers/Bliss/Weatherbee/RG	0.00	11/15/2025	Gravel
2025-LHM-B-Muskrat-RG	0.00	11/15/2025	Gravel
2025-LHM-C-Longnecker-RG	0.00	11/15/2025	Gravel
2025-LHM-D-Longnecker-RG	0.00	11/15/2025	Gravel
2025-LHM-J-Mintdale-RG	0.00	11/15/2025	Gravel
2025-LHM-L-Burode-RG	0.00	11/15/2025	Gravel
2025-LHM-L/E-Townline-RG	0.00	11/15/2025	Gravel

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LM-C-Fuller-CS	0.00	11/15/2025	Asphalt
2025-LM-C-Longnecker-CS	0.00	11/15/2025	Asphalt
2025-LM-C/D-Talon-CS	0.00	11/15/2025	Asphalt
2025-LM-F-Nottawa-CS	0.00	11/15/2025	Asphalt
2025-LM-F-Truckenmiller-CS	0.00	11/15/2025	Asphalt
2025-LM-G-Cherry/Sunset/Franklin-CS	0.00	11/15/2025	Asphalt
2025-LM-G-Kellogg-CS	0.00	11/15/2025	Asphalt
2025-LM-G-Tim/Kathy/Linda-CS	0.00	11/15/2025	Asphalt
2025-LM-H-Greenfield-CS	0.00	11/15/2025	Asphalt
2025-LM-H-Kerr Creek-CS	0.00	11/15/2025	Asphalt
2025-LM-H-Pleasant View-CS	0.00	11/15/2025	Asphalt
2025-LM-H-Vernon-CS	0.00	11/15/2025	Asphalt
2025-LM-H-Westwood-CS	0.00	11/15/2025	Asphalt
2025-LM-I-Klett-CS	0.00	11/15/2025	Asphalt
2025-LM-I/J-Constantine-CS	0.00	11/15/2025	Asphalt
2025-LM-N-Big Hill-CS	0.00	11/15/2025	Asphalt
2025-LM-O-White School-CS	0.00	11/15/2025	Asphalt
2025-LM-P-API Gravel-CS	0.00	11/15/2025	Asphalt
2025-LM-P-Kalamazoo-CS	0.00	11/15/2025	Asphalt
2025-LM-P-Marathon-CS	0.00	11/15/2025	Asphalt
2025-LM-P-Wallowa-CS	0.00	11/15/2025	Asphalt
2025-LM-P-Whispering Pines-CS	0.00	11/15/2025	Asphalt
2025-LM-R-Old M-103-CS	0.00	11/15/2025	Composite
2025-PM-16-Vistula-CS	0.00	11/15/2025	Asphalt
2025-PM-20-Michigan Ave.-CS	0.00	11/15/2025	Asphalt
2025-PM-21-Moorepark-CS	0.00	11/15/2025	Asphalt

2025-PM-26-Lutz-CS	0.00	11/15/2025	Asphalt
2025-PM-28-South River-CS	0.00	11/15/2025	Asphalt
2025-PM-3-Abbey-CS	0.00	11/15/2025	Asphalt
2025-PM-3-Bent-CS	0.00	11/15/2025	Asphalt
2025-PM-33-Klinger Lake-CS	0.00	11/15/2025	Asphalt
2025-PM-33-Silver-CS	0.00	11/15/2025	Asphalt
2025-PM-36-Butler-CS	0.00	11/15/2025	Asphalt
2025-PM-36-North Angling-CS	0.00	11/15/2025	Asphalt
2025-PM-38-Shimmel-CS	0.00	11/15/2025	Asphalt
2025-PM-44-Jacksoburg-CS	0.00	11/15/2025	Asphalt
2025-PM-55-Nottawa-CS	0.00	11/15/2025	Asphalt

Work Type: Construction of a Roundabout

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Lutz & Centreville-Constantine Roundabout	0.00	09/08/2025	Asphalt

Work Type: Crush and Shape 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LHM-H-Millard&Roberts-CAS	0.00	11/15/2025	Asphalt
2025-PHM-44-Bennett-CAS	0.00	11/15/2025	Asphalt

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LHM-B/G-Seekel-OL	0.00	11/15/2025	Asphalt
2025-LHM-F-Truckenmiller-OL	0.00	11/15/2025	Asphalt
2025-LHM-G-6th Ave-OL	0.00	11/15/2025	Asphalt
2025-LHM-I/P-Dickinson-OL	0.00	11/15/2025	Asphalt
2025-LHM-N-Water-OL	0.00	11/15/2025	Asphalt
2025-LHM-O-Sunnyfield/Ellis-OL	0.00	11/15/2025	Asphalt
2025-PHM -1/2-Chaimberlain and Flowerfield Rd-OL	0.00	11/15/2025	Asphalt
2025-PHM -12-Millers Mill Rd-OL	0.00	11/15/2025	Asphalt
2025-PHM -47-Findley Rd-OL	0.00	11/15/2025	Asphalt

Work Type: Planning - Crackseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LM-J-Constantine-CF	0.00	11/15/2025	Asphalt
2025-PM-1-Flowerfield-CF	0.00	11/15/2025	Asphalt
2025-PM-23-South Fisher Lk-CF	0.00	11/15/2025	Asphalt
2025-PM-33-Covered Bridge-CF	0.00	11/15/2025	Asphalt
2025-PM-33-Klinger Lake-CF	0.00	11/15/2025	Asphalt
2025-PM-34-Heinbach-CF	0.00	11/15/2025	Asphalt
2025-PM-38-Shimmel-CF	0.00	11/15/2025	Asphalt
2025-PM-56-Wilbur-CF	0.00	11/15/2025	Composite
2025-PM-8-Coon Hollow-CF	0.00	11/15/2025	Asphalt

Work Type: Reconstruction & Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LHM-C-Simpson-PDS	0.00	11/15/2025	Seal Coat
2025-LHM-E-Hodges/Lepley/Spring Creek-PDS	0.00	11/15/2025	Seal Coat
2025-LHM-L-Witt Lake-PDS	0.00	11/15/2025	Seal Coat
2025-LHM-R-Anderson-PDS	0.00	11/15/2025	Seal Coat

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2025-LM-A-Flatbush-CS	0.00	11/15/2025	Seal Coat
2025-LM-B-Mint-CS	0.00	11/15/2025	Seal Coat
2025-LM-B-Parkville-CS	0.00	11/15/2025	Seal Coat
2025-LM-B-Thompson-CS	0.00	11/15/2025	Seal Coat
2025-LM-C-28th-CS	0.00	11/15/2025	Seal Coat
2025-LM-C-Silver-CS	0.00	11/15/2025	Seal Coat
2025-LM-D-Correll-CS	0.00	11/15/2025	Seal Coat
2025-LM-D-Olney/King-CS	0.00	11/15/2025	Seal Coat
2025-LM-F-Spring Creek-CS	0.00	11/15/2025	Seal Coat
2025-LM-F-Wasepi-CS	0.00	11/15/2025	Seal Coat
2025-LM-F-West Sand Lake-CS	0.00	11/15/2025	Seal Coat
2025-LM-G-Mahnke-CS	0.00	11/15/2025	Seal Coat
2025-LM-H-Bidelman-CS	0.00	11/15/2025	Seal Coat
2025-LM-H-Gearheart/Lance-CS	0.00	11/15/2025	Seal Coat
2025-LM-H-Harder-CS	0.00	11/15/2025	Seal Coat
2025-LM-H-Ridgeview-CS	0.00	11/15/2025	Seal Coat
2025-LM-I-North Park-CS	0.00	11/15/2025	Seal Coat

Year Ended - 2025

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

2025-LM-J-Banker-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Ford/Kimberly-CS	0.00	11/15/2025	Seal Coat
2025-LM-J-Roys-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Baker/Omena-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Banker-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Grey Lake-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Meyer-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Northland-CS	0.00	11/15/2025	Seal Coat
2025-LM-K-Prairie Lake-CS	0.00	11/15/2025	Seal Coat
2025-LM-L-Big Hill-CS	0.00	11/15/2025	Seal Coat
2025-LM-L-Robinhood/Marian-CS	0.00	11/15/2025	Seal Coat
2025-LM-L-Spaid-CS	0.00	11/15/2025	Seal Coat
2025-LM-L/N-East Lafayette-CS	0.00	11/15/2025	Seal Coat
2025-LM-N-Plumb School-CS	0.00	11/15/2025	Seal Coat
2025-LM-N/O-Lakeview-CS	0.00	11/15/2025	Seal Coat
2025-LM-O/P-Klinger Lake-CS	0.00	11/15/2025	Seal Coat
2025-LM-R-Anderson-CS	0.00	11/15/2025	Seal Coat
2025-LM-R-Burke-CS	0.00	11/15/2025	Seal Coat
2025-LM-R-Rivercrest-CS	0.00	11/15/2025	Seal Coat
2025-LM-R-Silvercreek-CS	0.00	11/15/2025	Seal Coat
2025-PM-27-Engle-CS	0.00	11/15/2025	Seal Coat
2025-PM-37-Spring Creek-CS	0.00	11/15/2025	Seal Coat
2025-PM-40-Airline-CS	0.00	11/15/2025	Seal Coat
2025-PM-43-Hackman-CS	0.00	11/15/2025	Seal Coat
2025-PM-6-Dutch Settlement-CS	0.00	11/15/2025	Seal Coat