2024

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Alpena 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

Julia Patterson

Chief Financial Officer

Gerald McCann

Chairman

4-1-25

Date

Alpena

Year Ended - 2024

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$4,027,181.94	
2. Investments	0.00	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,241,814.62	
b. State Trunkline Maintenance	165,156.27	
c. State Transportation Department - Other	0.00	
d. Due on County Road Agreement	211,374.52	
e. Due on Special Assesement	29,428.44	
f. Sundry Accounts Receivable	19,286.30	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	512,571.60	
6. Equipment Materials and Parts	134,682.35	
7. Prepaid Insurance	0.00	
8. Deferred Expense - Federal Aid	0.00	
9. Other	5,621.00	
10. TOTAL ASSETS		**$6,347,117.04**

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$220,766.91	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	52,052.58	
14. Advances	257,904.00	
15. Deferred Revenue - Special Assessment District	29,428.44	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	6,347.08	

Fund Balances

19. Primary Road Fund	1,505,048.02	
20. Local Road Fund	0.00	
21. County Road Commission Fund	4,275,570.01	
22. Total Fund Balances	5,780,618.03	
23. TOTAL LIABILITIES AND FUND BALANCES		**$6,347,117.04**

CAPITAL ASSETS ACCOUNT GROUP

Assets	(A)	(B)	
24. Land		$0.00	
25. Land Improvements	$20,681.17		
25 a.Less: Accumulated Depreciation	0.00	20,681.17	
26. Depletable Assets	129,704.23		
26 a.Less: Accumulated Depreciation	(129,704.23)	0.00	
27. Buildings	2,330,071.89		
27 a.Less: Accumulated Depreciation	(1,339,601.86)	990,470.03	
28. Equipment - Road	8,262,079.30		
28 a.Less: Accumulated Depreciation	(6,150,294.89)	2,111,784.41	
29. Equipment - Shop	266,900.46		
29 a.Less: Accumulated Depreciation	(177,499.42)	89,401.04	
30. Equipment - Engineers	14,756.69		
30 a.Less: Accumulated Depreciation	(14,756.69)	0.00	
31. Equipment - Yard and Storage	243,441.97		
31 a.Less: Accumulated Depreciation	(232,213.28)	11,228.69	
32. Equipment and Furniture - Office	64,924.74		
32 a.Less: Accumulated Depreciation	(52,404.77)	12,519.97	
33. Infrastructure	62,143,588.29		
33 a.Less: Accumulated Depreciation	(22,533,991.37)	39,609,596.92	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$42,845,682.23**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	3,236,085.31	
	37 d.Infrastructure	39,609,596.92	
	38. Total Equities		**$42,845,682.23**

Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		370,826.72	
42. Installment/Lease Purchase Payable		0.00	
43. Other		0.00	
	44. Total Liabilities		**$370,826.72**

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

Alpena

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	55,335.00	55,335.00
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	587,781.90	0.00	0.00	587,781.90
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	80,127.00	0.00	0.00	80,127.00
56. Total Federal Sources	667,908.90	0.00	0.00	667,908.90
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,528.99	3,116.01		9,645.00
58. Snow Removal	35,536.25	16,976.32		52,512.57
59. Urban Road	196,274.99	125,312.71		321,587.70
60. Allocation	4,069,081.79	1,942,001.74		6,011,083.53
61. Total MTF	4,307,422.02	2,087,406.78		6,394,828.80
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)	71,044.66	0.00		71,044.66
69. Urban Area (F)	375,000.00	0.00		375,000.00
70. Other	110,774.00	0.00		110,774.00
71. Total EDF	556,818.66	0.00		556,818.66
72. Total State Sources	$4,864,240.68	$2,087,406.78	$0.00	$6,951,647.46

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	$0.00	$0.00	$0.00
74. Township Contr.	0.00	668,677.55	0.00	668,677.55
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	668,677.55	0.00	668,677.55
Charges for Service				
77. Trunkline Maintenance	0.00		1,279,188.10	1,279,188.10
78. Trunkline Non-maintenance	0.00		108,380.00	108,380.00
79. Salvage Sales	0.00	0.00	8,429.34	8,429.34
80. Other	0.00	0.00	1,853.49	1,853.49
81. Total Charges	0.00	0.00	1,397,850.93	1,397,850.93
Interest and Rents				
82. Interest Earned	10,680.64	0.00	48,846.03	59,526.67
83. Property Rentals	0.00	0.00	11,149.83	11,149.83
84. Total Interest/Rents	10,680.64	0.00	59,995.86	70,676.50
Other				
85. Special Assessments	0.00	43,875.15	0.00	43,875.15
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	247,249.63	247,249.63
89. Contributions from Private Sources	0.00	375,000.00	0.00	375,000.00
90. Other	0.00	0.00	912.81	912.81
91. Total Other	0.00	418,875.15	248,162.44	667,037.59
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	**$5,542,830.22**	**$3,174,959.48**	**$1,761,344.23**	**$10,479,133.93**

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	1,756,922.74	1,651,728.96		3,408,651.70
105. Structures	31,264.73	0.00		31,264.73
106. Safety Projects	100,928.61	0.00		100,928.61
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.	1,889,116.08	1,651,728.96		3,540,845.04
Maintenence				
111. Roads	1,292,708.59	1,893,591.61		3,186,300.20
112. Structures	22,049.13	3,408.34		25,457.47
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	518,112.58	391,852.89		909,965.47
115. Traffic Control	148,889.10	59,831.03		208,720.13
116. Total Maintenance	1,981,759.40	2,348,683.87		4,330,443.27
117. Total Construction, Preservation And Maintenance	3,870,875.48	4,000,412.83		7,871,288.31
Other				
118. Trunkline Maintenance	0.00		952,441.10	952,441.10
119. Trunkline Non-maintenance	0.00		108,380.00	108,380.00
120. Administrative Expense	249,886.40	258,248.75		508,135.15
121. Equipment - Net	(107,850.38)	(201,152.31)	(66,145.81)	(375,148.50)
122. Capital Outlay - Net	0.00	0.00	413,543.31	413,543.31
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	142,036.02	57,096.44	1,408,218.60	1,607,351.06
128. Total Expenditures	**$4,012,911.50**	**$4,057,509.27**	**$1,408,218.60**	**$9,478,639.37**

Alpena

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	$5,542,830.22	$3,174,959.48	$1,761,344.23	$10,479,133.93
130. Total Expenditures	4,012,911.50	4,057,509.27	1,408,218.60	9,478,639.37
131. Excess of Revenues Over (Under) Expenditures	1,529,918.72	(882,549.79)	353,125.63	1,000,494.56
132. Optional Transfers				
132 a. Primary to Local (50%)	(882,549.79)	882,549.79		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	(882,549.79)	882,549.79		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	647,368.93	0.00	353,125.63	1,000,494.56
136. Beginning Fund	857,679.09	0.00	3,922,444.38	4,780,123.47
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	857,679.09	0.00	3,922,444.38	4,780,123.47
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$1,505,048.02	$0.00	$4,275,570.01	$5,780,618.03

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$458,041.55	
142. Depreciation	603,164.52	
143. Other	283,911.97	
144. Total Direct		1,345,118.04
145. Indirect Equipment Expense		310,684.15

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	282,371.32	
148. Total Operating		$282,371.32

149. TOTAL EQUIPMENT EXPENSE $1,938,173.51

Equipment Rental Credits:

	Primary	**Local**	**County**	**Total**
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	13,252.70	194,919.08		208,171.78
152. Maintenance	651,797.68	1,045,469.90		1,697,267.58
153. Inventory Operations	0.00	0.00	45,488.75	45,488.75
154. MDOT	0.00		325,323.25	325,323.25
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	37,070.65	37,070.65
157. Total Equipment Rental Credits	665,050.38	1,240,388.98	407,882.65	2,313,322.01
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(375,148.50)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$665,050.38	$1,240,388.98	$407,882.65	$2,313,322.01
	(A)	(B)	(C)	(D)
160. Percent of Total	28.75 %	53.62 %	17.63 %	100.00 %
161. Prorated Total Equipment Expense	557,200.00	1,039,236.67	341,736.84	1,938,173.51
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(107,850.38)	(201,152.31)	(66,145.81)	(375,148.50)

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.	16,813.00		18,537.69
165. Primary Maintenance	291,548.76		321,456.07
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	82,302.99		90,745.70
168. Local Maintenance	373,075.70		411,346.12
169. Inventory	13,683.48		15,087.14
170. Equipment Expense - Direct	217,954.10		240,312.01
171. Equipment Expense - Indirect	44,135.22		48,662.65
172. Equipment Expense - Operating	0.00		0.00
173. Administration	259,963.54		228,034.63
174. State Trunkline Maintenance	228,976.25		
175. Sundry Account Rec.	1,204.61		
176. Capital Outlay	10,269.38		11,322.82
177. Other	46,177.93		50,914.90
178. Total Payroll	$1,586,104.96		
179. Less Applicable Payroll	(243,864.34)		
180. Total Applicable Labor Cost	$1,342,240.62	Total Distributive	$1,436,419.73

	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	$209,299.07	$48,249.00	$928,675.28	$473,886.72	$1,396.44	$21,518.12	$1,683,024.63
182. Less: Benefits Recovered	(28,162.72)	(6,492.26)	(124,960.05)	(63,764.93)	(187.90)	(2,895.42)	(226,463.28)
183. Less: Refunds	0.00	(19,449.45)	0.00	(692.17)	0.00	0.00	(20,141.62)
184. Benefits to be Distributed	181,136.35	22,307.29	803,715.23	409,429.62	1,208.54	18,622.70	1,436,419.73
185. Applicable Labor Cost	1,082,277.08	1,342,240.62	1,342,240.62	1,342,240.62	1,342,240.62	1,342,240.62	
186. Factor	0.167366	0.016619	0.598786	0.305034	0.000900	0.013874	1.102579

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.	1,853,442.64	35,798.47
189. Primary Maintenance	1,944,337.17	37,554.06
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,620,538.77	31,300.03
192. Local Maintenance	2,304,179.60	44,504.28
193. Other	0.00	0.00
194. TOTAL	$7,722,498.18	$149,156.84

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	184.96	19,086.29	20,388.06	0.00	109,497.53	$149,156.84
196. Applicable Operation Cost	7,722,498.18	7,722,498.18	7,722,498.18	7,722,498.18	7,722,498.18	
197. Factor	0.000024	0.002472	0.002640	0.000000	0.014179	$0.019315

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.	98,373.90	774,514.99	1,790,742.18	877,213.97	1,889,116.08	1,651,728.96
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,981,759.40	2,348,683.87	0.00	0.00	1,981,759.40	2,348,683.87
202. Total	$2,080,133.30	$3,123,198.86	$1,790,742.18	$877,213.97	$3,870,875.48	$4,000,412.83

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	$228,976.25	$0.00
204. Fringe Benefits	226,463.28	0.00
205. Equipment Rental	325,323.25	0.00
206. Materials	7,281.30	0.00
207. Handling Charges	0.00	0.00
208. Overhead	86,451.36	8,380.00
209. Other	77,945.66	100,000.00
210. Total Charges for Current Year	$952,441.10	$108,380.00
211. Beginning Balance	51,979.28	0.00
212. Sub-Total	1,004,420.38	108,380.00
213. Less Credits	(839,264.11)	(108,380.00)
214. Ending Balance	$165,156.27	$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)	57,998.48
217. Equipment Road (976, 981)	926,720.65
218. Equipment Shop (977)	84,981.70
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	10,409.17
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,080,110.00

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,080,110.00	1,080,110.00
225. Less: Equipment Retirements 689	0.00	0.00	(11,750.37)	(11,750.37)
226. Sub-total	0.00	0.00	1,068,359.63	1,068,359.63
227. Less: Depreciation and Depletion 968	0.00	0.00	(654,816.32)	(654,816.32)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$413,543.31	$413,543.31

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	2,822,766.56	2,822,766.56
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	247,249.63	247,249.63

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			$6,394,828.80
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			508,135.15
234. Total Capital Outlay (from Page 13)			1,080,110.00
235. Debt Principal Payment (from Page 6 Expenditures)			0.00
236. Interest Expense (from Page 6 Expenditures)			0.00
236 a. Total Deductions			1,588,245.15
236 b. Adjusted MTF Returns			4,806,583.65
237. Preser - Struct Imp (from Page 6 Expenditures)	$1,889,116.08	$1,651,728.96	3,540,845.04
238. Routine Maintenance (from Page 6 Expenditures)	1,981,759.40	2,348,683.87	4,330,443.27
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,870,875.48	4,000,412.83	7,871,288.31
241. 90% of Adjusted MTF Returns			4,325,925.29

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 ($)	116,228.59	119,160.21	209,438.64	240,806.78	716,892.93

Fiscal Year	2020	2021	2022	2023	2024
Expenditures ($)	834,627.50	1,146,076.53	649,152.14	297,567.32	681,102.84

242. TOTAL $5,011,053.48

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

6,394,828.80 x .10 = 639,482.88

Alpena

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	$22,103.36
712-724	Fringe Benefits - Shop Employees	0.00
721	Drug Testing	2,245.68
728	Office Supplies - Shop	54.00
731	Janitor Supplies - Shop	0.00
733	Welding Supplies	1,612.77
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	1,270.55
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	4,903.23
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	3,173.43
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	35,445.86
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	30,890.88
931	Buildings Repairs and Maintenance	405.00
932	Yard and Storage Repairs and Maintenance	101,108.16
933	Shop Equipment Repairs and Maintenance	11,118.55
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	30,862.75
968	Depreciation - Storage Building	3,219.48
968	Depreciation - Shop Equipment	14,650.85
968	Depreciation - Stockroom Expense	0.00
707	Other:	47,619.60
	243. TOTAL	$310,684.15

Alpena

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	$259,963.54
709-714	Administrative Leave	0.00
724	Fringe Benefits	228,034.63
727	Postage	979.59
728	Office Supplies	6,798.44
730	Dues and Subscriptions	12,656.27
801	Contractual Services	0.00
803	Legal Services	15,600.00
804	Auditing and Accounting Services	11,795.00
807	Data Processing	2,859.13
810	Education	0.00
850-853	Communications	3,752.13
861	Travel and Mileage	7,186.48
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,171.05
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	14,991.08
920-923	Utilities	6,463.89
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	15,581.03
942	Building Rental	0.00
955-956	Miscellaneous	603.23
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	2,918.72
	Other:	16,135.90
	244. TOTAL	$609,490.11

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	(321.50)
629	Overhead - State Trunkline Maintenance	(94,831.36)
691	Purchase Discounts	(2,087.87)
	Other:	(4,114.23)
	Total Credits to Administrative Expense	$(101,354.96)
	245. Net Administrative Expense	$508,135.15

Forest Road Report

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

Road Name	Location	Amount Spent ($)	Project Type
Bagley Street	Charter Township of Alpena	1,060,737.48	Resurfacing
	246. Total	$1,060,737.48	

Year Ended - 2024

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System *Unit			Primary System Expenditures	Local System *Unit		Local System 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 *Unit			Primary System Expenditures	Local System *Unit		Local System Expenditures
ROADS							
251. Reconstruction	0.17	mi.	x	$1,777.10	1.43	mi.	$67,924.13
252. Resurfacing	10.85	mi.		1,734,844.97	1.02	mi.	934,037.68
253. Gravel Surfacing	0.57	mi.		20,300.67	18.46	mi.	502,364.64
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	2.00	ea.		100,928.61	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	12.00	ea.	147,402.51
260. Subtotals				1,857,851.35			1,651,728.96
BRIDGES							
261. Replacement	1.00	ea.		31,264.73	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				31,264.73			0.00
265. TOTAL PRESERVATION - STRUCT IMP				$1,889,116.08			$1,651,728.96

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

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 ($)**
ALPENA	110.52	43.11	495,598.04	44.67	0.00	135,975.47	9,116	209,303.36
GREEN	51.56	0.00	172,983.80	17.77	0.00	54,091.88	1,116	25,623.36
LONG RAPIDS	42.59	0.00	142,889.45	22.08	11.28	263,167.68	977	22,431.92
MAPLE RIDGE	41.46	0.00	139,098.30	26.98	0.00	82,127.12	1,559	35,794.64
OSSINEKE	51.34	0.00	172,245.70	29.14	0.00	88,702.16	1,635	37,539.60
SANBORN	58.73	0.00	197,039.15	11.10	0.00	33,788.40	2,084	47,848.64
WELLINGTON	24.98	0.00	83,807.90	16.87	0.00	51,352.28	250	5,740.00
WILSON	69.57	0.00	233,407.35	40.91	0.00	124,530.04	1,972	45,277.12
266. Totals	450.75	43.11	$1,637,069.69	209.52	11.28	$833,735.03	18,709	$429,558.64

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		

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 ($)	Township Contributions* ($)
ALPENA	0.00	225,226.89	225,226.89	285,452.89
GREEN	0.00	35,991.90	35,991.90	54,289.12
LONG RAPIDS	0.00	31,559.46	31,559.46	54,109.14
MAPLE RIDGE	0.00	29,455.07	29,455.07	44,444.26
OSSINEKE	0.00	32,799.10	32,799.10	50,513.83
SANBORN	0.00	41,486.50	41,486.50	70,548.21
WELLINGTON	0.00	14,615.06	14,615.06	20,303.66
WILSON	0.00	43,239.33	43,239.33	89,016.44
267. Totals	**$0.00**	**$454,373.31**	**$454,373.31**	**$668,677.55**

*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 - 2024

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
French Road Seal	87,074.16	10/31/2024	Asphalt
Werth Seal	55,734.96	10/31/2024	Asphalt
Herron Seal	32,627.78	10/31/2024	Asphalt
Herron Seal South	40,382.36	10/31/2024	Asphalt
King Settlement Seal	189,686.82	10/31/2024	Asphalt
Wayne Seal	26,876.28	10/31/2024	Asphalt

Work Type: New Subbase Agg Base and HMA Surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A489.184 Lake Winyah Road	420,897.81	10/31/2024	Asphalt
A489.440 Lake Winyah Road	513,139.87	10/31/2024	Asphalt

Work Type: Resurfacing

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
A459.189 Airport Road	395,015.15	10/31/2024	Asphalt
A459.187 Bagley Street	1,060,737.48	10/31/2024	Asphalt
A459.185 Hamilton Road	251,583.66	10/31/2024	Asphalt

Sub Ledger Report

Line: 1 Cash

Account	Description	Amount ($)
001	cash	2,905,222.08
003.1	CERTIFICATE OF DEPOSIT	1,000,000.00
004	petty cash	200.00
006	MERS	1,500.00
007	PR	101,152.02
008	AP	1,997.05
009	HRA	17,110.79

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
040	Sundry A/R	15,106.30
072	A/R COUNTY OF ALPENA	0.00
073-003	Due from Oxcart	4,180.00

Line: 9 Other (Identify)

Account	Description	Amount ($)
078.4	DUE FROM STATE	5,621.00

Line: 14 Advances

Account	Description	Amount ($)
328	STATE TRUNKLINE ADV	257,904.00

Line: 18 Other (Identify)

Account	Description	Amount ($)
228	Due to MDOT	1,160.10
299	HR Liability	5,186.98

Line: 49 Specify - County

Account	Description	Amount ($)
451	Permits	55,335.00

Line: 50 Surface Tran. Program (STP) - Primary

Account	Description	Amount ($)
510.071	CATHRO ROAD-21	0.00
510.071	SPRUCE ROAD	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount ($)
510.03	HSIP-Long Rapids Rd Signing	80,127.00

Line: 70 EDF-Other - Primary

Account	Description	Amount ($)
539-551	CAT D AIRPORT ROAD	110,774.00

Line: 75 CFL-Other - County

Account	Description	Amount ($)
583.6	Other Gov't	0.00

Line: 80 SC-Other - County

Account	Description	Amount ($)
667.4	Oil/Gas Royalties	1,853.49

Line: 82 Interest Earned - County

Account	Description	Amount ($)
665.1	INTEREST	8,855.62
665.3	cd interest	37,529.28
665.4	S / A interest	2,400.87
665.5	DIVIDEND INCOME	60.26

Line: 82 Interest Earned - Primary

Account	Description	Amount ($)
665.1	CHECKING ACCT INTEREST	1,936.36
665.3	CD INTEREST	8,206.13
665.4	SPECIAL ASSESSMENT INTEREST	524.97
665.5	DIVIDEND INCOME	13.18

Line: 85 Special Assessments - Local

Account	Description	Amount ($)
672-162	Pohl Road S/A	6,552.45
672-172	Elden Drive S/A	6,920.59
672-175	Meyers Road S/A	11,891.73
672-182	Burk's Manor S/A	11,388.10
672-185	Begland Drive S/A	7,122.28

Line: 90 Other2 Other - County

Account	Description	Amount ($)
945	FOIA REQUESTS	912.81

Line: 105 Structures - Primary

Account	Description	Amount ($)
A460.102	BAGLEY ST BRIDGE	0.00
A460.403	LONG RAPIDS ROAD BRIDGE	31,264.73

Line: 106 Safety Projects - Primary

Account	Description	Amount ($)

A459.180	LONG RAPIDS RD/BAGLEY TRAFFIC SIGNAL	9,397.54
a459.184	Long Rapids Signing	91,531.07

Line: 114 Winter Maintenance - Local

Account	Description	Amount ($)
a502.1	winter	97,271.62
A502.2	WINTER	41,262.75
A502.3	WINTER	37,425.29
A502.4	WINTER	44,740.81
A502.5	WINTER	52,223.86
A502.6	WINTER	48,226.38
A502.7	WINTER	15,333.63
A502.8	WINTER	55,368.55

Line: 115 Traffic Control - Local

Account	Description	Amount ($)
A503.1	TRAFFIC	23,877.42
A503.2	TRAFFIC	3,595.72
A503.3	TRAFFIC	4,109.26
A503.4	TRAFFIC	4,605.45
A503.5	TRAFFIC	4,769.64
A503.6	TRAFFIC	8,497.81
A503.7	TRAFFIC	3,982.17
A503.8	TRAFFIC	6,393.56

Line: 137 Adjustment - County

Account	Description	Amount ($)
390	adjust from 22	0.00

Line: 143 Other - Primary

Account	Description	Amount ($)
A510	Equipment Rental	10,112.66
a510	Materials	279,432.05
A510	Vouchers	8,926.84
a510	credit	(14,559.58)

Line: 156 All Other Charges - County

Account	Description	Amount ($)
040	A/R	931.14
A510	DIRECT	10,112.66
A511	INDIRECT	17,529.13
A514	DISTRIBUTIVE	2,463.05
A515	ADMIN	5,521.50
A900	CAPITAL OUTLAY	513.17

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
a514	791	0.00

A514	DISTRIBUTIVE	50,914.90

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
A514	DISTRIBUTIVE	46,177.93
a518	non-maintenance	0.00

Line: 179 Less Applicable Payroll - Total Labor Charge

Account	Description	Amount ($)
040	A/R	(1,204.61)
109	inventory	(13,683.48)
A517	State Trunkline	(228,976.25)
A518	Non-Maintenance	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
A513	unemployment ins., prot. clothing, paid meals, EAP, physical Exams, Other benefits	21,518.12

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
A513	720-725	(2,895.42)

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
A514	Union meetings, Supervision meetings, training meetings, comp. time off, public safety-covid 1	32,341.83
A514	permits, safety related exp. safety meetings, gravel pit test., surveying pits, gravel pit testing, i	14,810.20
A514 802	Engineering services	62,345.50

Line: 204 Fringe Benefits - MDOT Other

Account	Description	Amount ($)
1870	fringe benefits	0.00

Line: 204 Fringe Benefits - Trunkline Maintenance

Account	Description	Amount ($)
A517 23	FRINGES	71,043.48
A517 32	FRINGES	59,127.89
A517.65	FRINGES	96,291.91

Line: 208 Overhead - MDOT Other

Account	Description	Amount ($)
1810	overhead	8,380.00

Line: 208 Overhead - Trunkline Maintenance

Account	Description	Amount ($)
A517.23	OVERHEAD	29,101.32

A517.32	OVERHEAD	22,403.67
A517.65	OVERHEAD	34,946.37

Line: 209 Other - MDOT Other

Account	Description	Amount ($)
A518	Vouchers & other	100,000.00

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount ($)
A517	vouchers	75,394.66
a517.65	misc	2,551.00

Line: 216 Buildings (975)

Account	Description	Amount ($)
A975 228	FRONT DOOR FOBS/INSTALLATION	9,818.48
A975 229	OLD SALT BARN ROOF REPLACEMENT	48,180.00

Line: 217 Equipment Road (976,981)

Account	Description	Amount ($)
A976 019	FLATBED TRAILER	17,550.72
A976 045	KENWORTH TRUCK	44,147.08
A976 060	TANDEM TRUCK	18,167.46
A976 064	TANDEM TRUCK	206,867.28
A976 130	MOTOR GRADER	394,835.06
A976 163	UNDERBODY SCRAPER	16,946.36
A976 172	UNDERBODY SCRAPER	16,303.07
A976 221	SNOW POWER WING	6,840.00
A976 226	POWER WING	10,776.30
A976 240	TAILGATE SPREADER	950.00
A976 345	TAILGATE SPREADER	6,710.58
A976 349	POLESAW	669.99
A976 377	CHIP SPREADER	111,984.98
A976 388	WATER TANKER	27,312.13
A976 389	PUP TRAILER	18,881.14
A976 390	WATER TANK	12,722.68
A976 392	WATER TANK	11,265.26
A976 397	WALK BEHIND CUT OFF	0.00
A976 420	TRAFFIC SIGNAL	0.00
A976 425	TRAFFIC SIGNAL	0.00
A976 430	FLAGGING DEVICE	0.00
A976 435	FLAGGING DEVICE	0.00
A976 89B	SCARFIER BLADE	0.00
A976 96B	SCARFIER BLADE	3,790.56

Line: 218 Equipment Shop

Account	Description	Amount ($)
A977 835	SHOP FLOOR HOIST	80,311.75
A977 836	SHOP A/C MACHINE	4,669.95

Line: 221 Equipment Office (980)

Account	Description	Amount ($)
305	STAND-UP DESK	1,109.82
A980 145	COMPUTERS/MONITORS	9,299.35

Line: 225 Less Equipment Retirements 689 - County

Account	Description	Amount ($)
689.02	RETIREMENT OF #115	(11,750.37)

Line: 225 Less Equipment Retirements 689 - Total

Account	Description	Amount ($)
689-01	Retirement #115	0.00
689-01	Retirement #117	0.00

Line: 242 Expenditure10

Account	Description	Amount ($)
459.185	Hamilton-French Rd.	20,965.31
A459.187	Bagley Street Mill Overlay	424,294.99
A459.189	Airport Rd. Resurfacing	158,006.06
A489.184	Lake Winyah Rd	35,074.82
A489.440	Lake Winyah Rd	42,761.66

Line: 243 707 Other

Account	Description	Amount ($)
704.4	Mechanic's Training Prog.	20.00
936	Tire Repair	2,193.99
A511 730	fuel tank exp	5,239.09
A511 735	Wiping rags	438.40
A511 741	Unallocated Exp	24,669.70
a511 746	oil	11,476.17
A511 885	Fire protection	1,168.36
a511 935	grease	1,035.77
a511 935	Shop small tools	1,378.12

Line: 243 850-859 Communications - Shop

Account	Description	Amount ($)
A511 851	Telephone	3,173.43

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

Account	Description	Amount ($)
A511 921	Electric	15,738.05
A511 922	Heat Exp.	12,669.08
A511 923	water / sewage	2,483.75

Line: 244 244 Other

Account	Description	Amount ($)
A515 737	Surety Bonds	0.00
A515 738	Bank & Bond fees	647.40
a515 740	License & Fees	0.00
A515 930	office cleaning	9,967.00
A515 939	Equip. Rental Mgr.	5,521.50

Line: 244 703-708 Salaries and Wages

Account	Description	Amount ($)
A515 703	Manager salary	96,872.99
A515 703	Office salaries	135,622.11
A515 703	Comm. Salary	24,300.00
A515 703	Comm. per diem	3,168.44

Line: 244 724 Fringe Benefits

Account	Description	Amount ($)
A515 703	manager FB	84,974.99
A515 703	Office Salaries _ FB	118,964.90
A515 703	Comm. Salary - FB	21,315.45
A515 703	Comm. per diem FB	2,779.29

Line: 244 850-853 Communications

Account	Description	Amount ($)
A515 851	Telephone	2,672.25
A515 854	Internet	1,079.88

Line: 244 920-923 Utilities

Account	Description	Amount ($)
A515 921	Electricity	3,109.21
A515 922	Heat	3,354.68

Line: 244 955-956 Miscellaneous

Account	Description	Amount ($)
A515 861	Straits Area Meeting Reimb.	603.23

Line: 245 245 Other

Account	Description	Amount ($)
630	Sundry OH	(4,114.23)

Line: 257 Other Primary System *Unit

Account	Description	Amount ($)
a459.180	Long Rapids St. Signal	1.00
A459.184	Long Rapids Road Signing	1.00

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

Line: 257 Other Primary System Expenditure

Account	Description	Amount ($)
A459.180	Bagley St./Long Rapids Rd Signal	9,397.54
A459.184	Long Rapids Road Signing	91,531.07

Line: 259 Other Local System *Unit

Account	Description	Amount ($)
a496	drainage/ditching	12.00

Line: 259 Other Local System Expenditure

Account	Description	Amount ($)
a496	misc drainage/ditching	147,402.51

Line: 259 Other Primary System *Unit

Account	Description	Amount ($)
a458	drainage	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount ($)
a458	misc Culvert replacement	0.00