

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Joseph County
Michigan
Year Ended 2019

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 David H. Allen

June 3, 2020

Date

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

BALANCE SHEET**Assets****General Operating Fund**

1. Cash	\$2,562,975.40
2. Investments	3,135,617.16
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,305,149.10
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 Assesment	0.00
f. Sundry Accounts Receivable	64,740.60

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	1,638,900.33
5. Road Materials	1,007,525.21
6. Equipment Materials and Parts	163,839.76
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	0.00

10. TOTAL ASSETS**\$9,878,747.56**

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$47,507.07
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	49,439.32
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,638,900.33
18. Other	168,237.64

Fund Balances

19. Primary Road Fund	6,691,014.96
20. Local Road Fund	0.00
21. County Road Commission Fund	1,283,648.24
22. Total Fund Balances	7,974,663.20

23. TOTAL LIABILITIES AND FUND BALANCES**\$9,878,747.56**

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$171,517.49
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	106,835.25	
26 a.Less: Accumulated Depreciation	(75,823.09)	31,012.16
27. Buildings	3,545,579.01	
27 a.Less: Accumulated Depreciation	(972,809.65)	2,572,769.36
28. Equipment - Road	9,969,343.04	
28 a.Less: Accumulated Depreciation	(7,402,177.28)	2,567,165.76
29. Equipment - Shop	254,307.54	
29 a.Less: Accumulated Depreciation	(237,589.76)	16,717.78
30. Equipment - Engineers	77,779.02	
30 a.Less: Accumulated Depreciation	(65,263.23)	12,515.79
31. Equipment - Yard and Storage	61,354.71	
31 a.Less: Accumulated Depreciation	(43,779.71)	17,575.00
32. Equipment and Furniture - Office	218,962.06	
32 a.Less: Accumulated Depreciation	(161,483.51)	57,478.55
33. Infrastructure	76,418,093.43	
33 a.Less: Accumulated Depreciation	(40,492,415.88)	35,925,677.55
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$41,372,429.44
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,446,751.89
	37 d.Infrastructure	35,925,677.55
	38. Total Equities	\$41,372,429.44
<u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		0.00
41. Vested Vacation and Sick Leave Payable		118,300.80
42. Installment/Lease Purchase Payable		159,117.00
43. Other		0.00
	44. Total Liabilities	\$277,417.80
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$1,574,793.23	\$0.00	\$1,574,793.23
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,574,793.23	0.00	1,574,793.23
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	25,895.00	25,895.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	462,684.00	0.00	0.00	462,684.00
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	1,102,942.57	0.00	0.00	1,102,942.57
54. High Priority	0.00	0.00	0.00	0.00
55. Other	104,132.23	0.00	0.00	104,132.23
56. Total Federal Sources	1,669,758.80	0.00	0.00	1,669,758.80
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,551.69	3,448.31		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	320,184.21	107,505.23		427,689.44
60. Allocation	4,814,331.95	2,533,896.75		7,348,228.70
61. Total MTF	5,141,067.85	2,644,850.29		7,785,918.14
<u>Other</u>				
62. Local Bridge	206,796.06	0.00		206,796.06
63. Other	45,000.00	55,000.00	0.00	100,000.00
64. Total Other	251,796.06	55,000.00	0.00	306,796.06
<u>Economic Development Fund</u>				
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	344,130.98	0.00		344,130.98
71. Total EDF	344,130.98	0.00		344,130.98
72. Total State Sources	\$5,736,994.89	\$2,699,850.29	\$0.00	\$8,436,845.18

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$323,567.26	\$323,567.26
74. Township Contr.	0.00	967,195.11	0.00	967,195.11
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	0.00	967,195.11	323,567.26	1,290,762.37
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	3,331.75	3,331.75
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,331.75	3,331.75
Interest and Rents				
82. Interest Earned	82,607.74	0.00	21,467.36	104,075.10
83. Property Rentals	0.00	0.00	788.65	788.65
84. Total Interest/Rents	82,607.74	0.00	22,256.01	104,863.75
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	109,870.38	109,870.38
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	68,311.94	68,311.94
91. Total Other	0.00	0.00	178,182.32	178,182.32
Other Financing Sources				
92. County Appropriation	0.00	76,000.00	0.00	76,000.00
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	76,000.00	0.00	76,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,489,361.43	\$5,317,838.63	\$553,232.34	\$13,360,432.40

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	1,829,531.32	2,019,746.29		3,849,277.61
105. Structures	1,558,723.43	34,208.63		1,592,932.06
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.	3,388,254.75	2,053,954.92		5,442,209.67
Maintenance				
111. Roads	1,723,118.54	3,605,761.18		5,328,879.72
112. Structures	4,755.34	4,880.19		9,635.53
113. Roadside Parks	58.22	0.00		58.22
114. Winter Maintenance	400,717.04	539,038.88		939,755.92
115. Traffic Control	69,688.86	83,410.22		153,099.08
116. Total Maintenance	2,198,338.00	4,233,090.47		6,431,428.47
117. Total Construction, Preservation And Maintenance	5,586,592.75	6,287,045.39		11,873,638.14
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	286,420.44	322,332.12		608,752.56
121. Equipment - Net	(149,752.08)	(349,337.35)	(40,751.06)	(539,840.49)
122. Capital Outlay - Net	0.00	0.00	337,580.73	337,580.73
123. Debt Principal Payment	0.00	0.00	159,117.00	159,117.00
124. Interest Expense	0.00	0.00	5,936.84	5,936.84
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	332,401.39	332,401.39
127. Total Other	136,668.36	(27,005.23)	794,284.90	903,948.03
128. Total Expenditures	\$5,723,261.11	\$6,260,040.16	\$794,284.90	\$12,777,586.17

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$7,489,361.43	\$5,317,838.63	\$553,232.34	\$13,360,432.40
130. Total Expenditures	5,723,261.11	6,260,040.16	794,284.90	12,777,586.17
131. Excess of Revenues Over (Under) Expenditures	1,766,100.32	(942,201.53)	(241,052.56)	582,846.23
132. Optional Transfers				
132 a. Primary to Local (50%)	(942,201.53)	942,201.53		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	(942,201.53)	942,201.53		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	823,898.79	0.00	(241,052.56)	582,846.23
136. Beginning Fund	5,867,116.17	0.00	1,524,700.80	7,391,816.97
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	5,867,116.17	0.00	1,524,700.80	7,391,816.97
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$6,691,014.96	\$0.00	\$1,283,648.24	\$7,974,663.20

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$176,002.41	
142. Depreciation	<u>841,720.53</u>	
143. Other	<u>322,190.46</u>	
144. Total Direct		<u>1,339,913.40</u>

145. Indirect Equipment Expense		<u>545,813.39</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	<u>291,344.95</u>	
148. Total Operating		<u>\$291,344.95</u>

149. TOTAL EQUIPMENT EXPENSE \$2,177,071.74

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	<u>175,076.01</u>	<u>244,992.15</u>		<u>420,068.16</u>
152. Maintenance	<u>578,597.09</u>	<u>1,513,154.79</u>		<u>2,091,751.88</u>
153. Inventory Operations	<u>0.00</u>	<u>0.00</u>	29,042.77	<u>29,042.77</u>
154. MDOT	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
155. Other Reimbursable Charges	<u>0.00</u>	<u>0.00</u>	32,441.28	<u>32,441.28</u>
156. All Other Charges	<u>0.00</u>	<u>0.00</u>	143,608.14	<u>143,608.14</u>
157. Total Equipment Rental Credits	<u>753,673.10</u>	<u>1,758,146.94</u>	<u>205,092.19</u>	<u>2,716,912.23</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(539,840.49)</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$753,673.10</u>	<u>\$1,758,146.94</u>	<u>\$205,092.19</u>	<u>\$2,716,912.23</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	27.74 %	64.71 %	7.55 %	100.00 %
161. Prorated Total Equipment Expense	<u>603,921.02</u>	<u>1,408,809.59</u>	<u>164,341.13</u>	<u>2,177,071.74</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(149,752.08)</u>	<u>(349,337.35)</u>	<u>(40,751.06)</u>	<u>(539,840.49)</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	106,951.38	90,261.62
165. Primary Maintenance	248,347.54	209,592.91
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	93,962.34	79,299.52
168. Local Maintenance	548,586.94	462,979.59
169. Inventory	8,003.23	0.00
170. Equipment Expense - Direct	95,874.47	80,913.26
171. Equipment Expense - Indirect	101,399.08	85,575.75
172. Equipment Expense - Operating	0.00	0.00
173. Administration	248,353.35	209,597.81
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	14,282.29	
176. Capital Outlay	429,318.33	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,895,078.95	
179. Less Applicable Payroll	(451,603.85)	
180. Total Applicable Labor Cost	\$1,443,475.10	Total Distributive \$1,218,220.46

	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	\$204,717.28	\$52,745.06	\$335,108.37	\$612,265.62	\$1,617.47	\$11,766.66	\$1,218,220.46
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	204,717.28	52,745.06	335,108.37	612,265.62	1,617.47	11,766.66	1,218,220.46
185. Applicable Labor Cost	1,443,475.10	1,443,475.10	1,443,475.10	1,443,475.10	1,443,475.10	1,443,475.10	
186. Factor	0.141823	0.036540	0.232154	0.424161	0.001121	0.008152	0.843951

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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.	1,555,483.53	57,179.57
189. Primary Maintenance	2,128,894.82	78,258.17
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,989,125.42	73,120.25
192. Local Maintenance	4,099,479.92	167,770.60
193. Other	488,111.98	2.07
194. TOTAL	\$10,261,095.67	\$376,330.66

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	2,196.09	310.89	5,443.00	369,245.12	0.00	\$377,195.10
196. Applicable Operation Cost	10,261,095.67	10,261,095.67	10,261,095.67	10,261,095.67	10,261,095.67	
197. Factor	0.000214	0.000030	0.000530	0.035985	0.000000	\$0.036759

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	515,630.27	1,119,861.39	2,872,624.48	934,093.53	3,388,254.75	2,053,954.92
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,050,479.02	4,070,287.45	147,858.98	162,803.02	2,198,338.00	4,233,090.47
202. Total	<u>\$2,566,109.29</u>	<u>\$5,190,148.84</u>	<u>\$3,020,483.46</u>	<u>\$1,096,896.55</u>	<u>\$5,586,592.75</u>	<u>\$6,287,045.39</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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 - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	99,679.24
217. Equipment Road (976, 981)	1,200,604.00
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:	<u>\$1,300,283.24</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,300,283.24	1,300,283.24
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,300,283.24	1,300,283.24
227. Less: Depreciation and Depletion 968	0.00	0.00	(962,702.51)	(962,702.51)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$337,580.73</u>	<u>\$337,580.73</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 3)	0.00	0.00	5,109,171.16	5,109,171.16
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	<u>0.00</u>	<u>0.00</u>	<u>109,870.38</u>	<u>109,870.38</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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			<u>\$7,785,918.14</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>608,752.56</u>
234. Total Capital Outlay (from Page 13)			<u>1,300,283.24</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>159,117.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>5,936.84</u>
236 a. Total Deductions			<u>2,074,089.64</u>
236 b. Adjusted MTF Returns			<u>5,711,828.50</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$3,388,254.75</u>	<u>\$2,053,954.92</u>	<u>5,442,209.67</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>2,198,338.00</u>	<u>4,233,090.47</u>	<u>6,431,428.47</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,669,758.80)</u>	<u>0.00</u>	<u>(1,669,758.80)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>3,916,833.95</u>	<u>6,287,045.39</u>	<u>10,203,879.34</u>
241. 90% of Adjusted MTF Returns			<u>5,140,645.65</u>

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Expenditures (\$)	<u>514,973.00</u>	<u>60,690.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>0.00</u>	<u>0.00</u>	<u>279,160.00</u>	<u>37,469.47</u>	<u>513,633.67</u>
242. TOTAL					<u>\$1,405,926.14</u>

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

$$\underline{7,785,918.14} \times .10 = \underline{778,591.81}$$

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$101,399.08
712-724	Fringe Benefits - Shop Employees	84,745.51
721	Drug Testing	1,549.00
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,892.10
733	Welding Supplies	2,440.25
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	68,158.40
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	2,573.00
850-859	Communications - Shop	12,703.31
861	Travel and Mileage - Shop Employees	2,411.53
862	Freight Costs	9,120.44
875	Insurance - Shop Buildings	10,927.00
876	Insurance - Boiler and Machine	250.00
878	Insurance - Fleet	43,183.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	34,530.92
931	Buildings Repairs and Maintenance	13,786.61
932	Yard and Storage Repairs and Maintenance	8,746.76
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	34,094.82
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	97,993.58
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,096.47
968	Depreciation - Stockroom Expense	0.00
707	Other:	8,211.61
	243. TOTAL	\$545,813.39

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$248,353.35
709-714	Administrative Leave	0.00
724	Fringe Benefits	207,564.27
727	Postage	1,126.04
728	Office Supplies	5,560.38
730	Dues and Subscriptions	19,243.93
801	Contractual Services	2,419.61
803	Legal Services	2,475.00
804	Auditing and Accounting Services	25,960.48
807	Data Processing	0.00
810	Education	178.08
850-853	Communications	8,693.04
861	Travel and Mileage	4,252.13
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,209.16
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	340.00
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	24,983.51
942	Building Rental	0.00
955-956	Miscellaneous	2,126.19
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	3,606.33
968	Depreciation - Office Equipment and Furniture	10,585.60
	Other:	39,615.55
	244. TOTAL	\$609,292.65
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(540.09)
	Other:	0.00
	Total Credits to Administrative Expense	\$(540.09)
	245. Net Administrative Expense	\$608,752.56

Year Ended - 2019

Start: 01/01/2019 **End:** 12/31/2019

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 - 2019

Start: 01/01/2019 End: 12/31/2019

**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	35.82 mi.	x \$1,829,531.32	3.25 mi.	\$2,019,746.29
252. Resurfacing	0.00 mi.	0.00	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	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		1,829,531.32		2,019,746.29
BRIDGES				
261. Replacement	5.00 ea.	1,558,723.43	5.00 ea.	34,208.63
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		1,558,723.43		34,208.63
265. TOTAL PRESERVATION - STRUCT IMP		\$3,388,254.75		\$2,053,954.92

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

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Burr Oak	45.17	3.33	130,242.85	24.68	0.13	62,744.93	2,614	50,345.64
Colon	48.19	0.00	130,594.90	19.46	0.00	48,027.28	3,313	63,808.38
Constantine	49.31	0.00	133,630.10	18.10	0.00	44,670.80	4,204	80,969.04
Fabius	55.32	1.98	154,574.16	30.38	0.49	81,893.21	3,241	62,421.66
Fawn River	34.15	5.59	105,694.18	12.19	2.89	70,871.49	1,461	28,138.86
Florence	45.41	0.00	123,061.10	27.93	0.00	68,931.24	1,201	23,131.26
Flowerfield	46.48	0.00	125,960.80	23.90	0.00	58,985.20	1,349	25,981.74
Leonidas	48.37	0.00	131,082.70	19.96	0.00	49,261.28	1,087	20,935.62
Lockport	47.35	21.75	179,474.50	22.94	7.84	167,261.84	3,768	72,571.68
Mendon	47.80	0.00	129,538.00	17.66	0.00	43,584.88	2,685	51,713.10
Mottville	28.51	0.00	77,262.10	6.12	0.00	15,104.16	1,667	32,106.42
Nottawa	52.54	0.00	142,383.40	19.60	0.00	48,372.80	3,859	74,324.34
Park	43.66	4.57	129,067.24	27.20	3.59	117,795.27	2,589	49,864.14
Sherman	45.79	1.14	126,772.18	26.71	1.55	87,795.43	3,219	61,997.94
Sturgis	20.45	7.29	72,565.58	14.66	6.17	123,258.09	2,323	44,740.98
White Pigeon	30.69	0.00	83,169.90	21.58	0.00	53,259.44	3,739	72,013.14
266. Totals	689.19	45.65	\$1,975,073.69	333.07	22.66	\$1,141,817.34	42,319	\$815,063.94

Local Road Rate Per Mile	2710	Primary Road Rate Per Mile	2468
Local Urban Road Rate Per Mile	2352	Primary Urban Road Rate Per Mile	14113
Population Rate Per Capita	19.26		

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Burr Oak	0.00	104,260.60	104,260.60	34,600.00
Colon	0.00	378,629.78	378,629.78	49,162.45
Constantine	0.00	629,850.69	629,850.69	50,000.00
Fabius	0.00	219,975.28	219,975.28	117,968.85
Fawn River	0.00	293,894.21	293,894.21	43,500.00
Florence	0.00	89,491.15	89,491.15	63,473.50
Flowerfield	0.00	53,959.30	53,959.30	16,325.00
Leonidas	0.00	60,648.06	60,648.06	0.00
Lockport	0.00	196,926.44	196,926.44	101,868.91
Mendon	0.00	78,331.45	78,331.45	42,469.63
Mottville	0.00	1,562,751.33	1,562,751.33	38,995.72
Nottawa	0.00	412,884.04	412,884.04	18,900.00
Park	0.00	768,608.63	768,608.63	113,939.81
Sherman	0.00	198,532.89	198,532.89	82,183.62
Sturgis	0.00	144,175.32	144,175.32	73,445.73
White Pigeon	0.00	249,290.75	249,290.75	120,361.89
267. Totals	\$0.00	\$5,442,209.92	\$5,442,209.92	\$967,195.11

*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 - 2019

Start: 01/01/2019 End: 12/31/2019

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Add 2" & Regrade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489067LMRGR	35,277.00	07/23/2019	Gravel

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019LMHCH	9,614.00	07/23/2019	Seal Coat

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019LMCCHMA	7,908.00	07/23/2019	Asphalt
2019LMGCHMA	35,509.00	07/23/2019	Asphalt
2019LMHCHMA	22,639.00	07/23/2019	Asphalt
2019LMHHMA	41,866.00	07/23/2019	Asphalt
2019LMICHMA	11,164.00	07/23/2019	Asphalt
2019LMKCHMA	23,259.00	07/23/2019	Asphalt
2019LMLCHMA	31,322.00	07/23/2019	Asphalt
2019LMNCHMA	17,677.00	07/23/2019	Asphalt
2019LMOCHMA	39,385.00	07/23/2019	Asphalt
2019LMPCHMA	19,072.00	07/23/2019	Asphalt
2019LMRCHMA	28,221.00	07/23/2019	Asphalt
2019PMChipsealHMA	626,402.00	07/23/2019	Asphalt

Work Type: Chipseal and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489201LMKDCHF	7,732.00	07/23/2019	Seal Coat

Work Type: Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
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Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

2019489194LMHCHF 13,626.00 07/23/2019 Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019PM13/14CR	18,185.00	06/19/2019	Asphalt
2019PM1CR	40,407.00	08/07/2019	Asphalt
2019PM28CR	6,567.00	08/13/2019	Asphalt
2019PM33CR	13,521.00	06/12/2019	Asphalt
2019PM38CR	9,735.00	07/08/2019	Asphalt
2019PM3CR	2,859.00	08/08/2019	Asphalt

Work Type: Crush and Shape 3.5" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489013LMIJHMA	258,485.00	07/23/2019	Asphalt
2019489185LMBHMA	215,080.00	09/01/2019	Asphalt
2019489187LMPHMA	63,234.00	07/23/2019	Asphalt

Work Type: Double Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489192LMHDCH	13,232.00	07/23/2019	Asphalt
2019489198LMEDCH	22,567.00	07/23/2019	Asphalt
2019489199LMEDCH	33,758.00	07/23/2019	Asphalt
2019LMBDCH	15,506.00	07/23/2019	Asphalt
2019LMCDCH	17,057.00	07/23/2019	Asphalt
2019LMFDCH	31,942.00	07/23/2019	Asphalt
2019LMHDCH	16,436.00	07/23/2019	Asphalt

Work Type: Double Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489189LMHDCHF	9,375.00	07/23/2019	Asphalt
2019489191LMHDCHF2	10,000.00	07/23/2019	Asphalt
2019489203LMKDCHF	12,057.00	07/23/2019	Asphalt
2019489204LMKDCHF	12,473.00	07/23/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Work Type: Double Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489004LMADCH	14,861.00	08/06/2019	Seal Coat
2019489034LMLDCH	12,497.00	07/23/2019	Seal Coat
2019489063LMBDCH	20,073.00	07/23/2019	Seal Coat
2019489064LMBDCH	55,428.00	07/23/2019	Seal Coat
2019489065LMRDCH	13,857.00	07/23/2019	Seal Coat
2019489066LMRDCH	15,079.00	07/23/2019	Seal Coat
2019489193LMDCH	55,957.00	07/23/2019	Seal Coat
2019489197LMEDCH2	10,080.00	07/23/2019	Seal Coat
2019489211LMCDCH	47,959.00	07/23/2019	Seal Coat
2019LMIDCH	22,949.00	07/23/2019	Seal Coat
2019LMKDCH	37,527.00	07/23/2019	Seal Coat
2019LMPDCH	6,202.00	07/23/2019	Seal Coat
2019PMDCHCountyWide	279,775.00	07/22/2019	Seal Coat
Fawn River To Dickinson	49,952.00	07/23/2019	Seal Coat
2019489197LMEDCH	10,830.00	07/23/2019	Asphalt

Work Type: Double Sealcoat and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489064LMBDCHF	12,184.00	07/23/2019	Seal Coat
2019489191LMHDCHF1	39,597.00	07/23/2019	Seal Coat
2019489202LMKDCHF	69,657.00	07/23/2019	Seal Coat
2019489205LMKDCHF	28,781.00	07/23/2019	Seal Coat
2019489206LMKDCHF	15,202.00	07/23/2019	Seal Coat
2019489207LMKDCHF	12,788.00	07/23/2019	Seal Coat
2019489208LMKDCHF	5,676.00	07/23/2019	Seal Coat
2019489209LMCDCHF	24,503.00	07/23/2019	Seal Coat
2019489210LMCDCHF	8,598.00	07/23/2019	Seal Coat
2019489212LMCDCHF	3,880.00	07/23/2019	Seal Coat

Work Type: Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489069LMOF	3,391.00	07/01/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019459013/34EDD	537,341.00	06/12/2019	Asphalt
2019459014/PM33HMA	203,842.00	10/15/2019	Asphalt
2019459024/PM32HMA	141,498.00	10/10/2019	Asphalt
2019459025/PM33/36HMA	340,911.00	10/18/2019	Asphalt
2019459026/PM44HMA	170,726.00	08/09/2019	Asphalt
2019489002LMDHMA	15,633.00	07/23/2019	Asphalt
2019489048LMGHMA	67,018.00	07/23/2019	Asphalt
2019489049LMGHMA	37,012.00	07/23/2019	Asphalt
2019489050LMGHMA	80,089.00	07/23/2019	Asphalt
2019489051LMGHMA	26,523.00	07/23/2019	Asphalt
2019489068LMOHMA	153,345.00	07/23/2019	Asphalt
2019489188LMHHMA	76,395.00	07/23/2019	Asphalt
2019489190LMHHMA	20,693.00	07/23/2019	Asphalt
2019489197LMEHMA	7,000.00	07/01/2019	Seal Coat
2019489200LMEHMA	14,122.00	07/23/2019	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489213LMDCS	51,796.00	09/23/2019	Gravel

Work Type: Reconstruction & Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019489004LMACSDCH	44,584.00	08/06/2019	Seal Coat
2019489070LMLPDCH	102,881.00	07/23/2019	Seal Coat
2019489195LMNPDCH	181,180.00	07/23/2019	Seal Coat
2019489196LMFPDS	38,669.00	07/23/2019	Seal Coat

Work Type: Reconstruction 18" base, 4" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019459011-12/11-HSIP	427,386.00	10/16/2019	Asphalt

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2019LMACH	78,770.00	07/23/2019	Seal Coat
2019LMBCH	76,290.00	07/23/2019	Seal Coat
2019LMCCH	17,987.00	07/23/2019	Seal Coat
2019LMECH	74,429.00	07/23/2019	Seal Coat
2019LMFCH	60,784.00	07/23/2019	Seal Coat
2019LMGCH	82,647.00	07/23/2019	Seal Coat
2019LMICH	54,116.00	07/23/2019	Seal Coat
2019LMJCH	60,163.00	07/23/2019	Seal Coat
2019LMKCH	50,395.00	07/23/2019	Seal Coat
2019LMLCH2	25,585.00	07/23/2019	Seal Coat
2019LMLDCH	39,075.00	07/23/2019	Seal Coat
2019LMNCH	22,019.00	07/23/2019	Seal Coat
2019LMNDCH	25,120.00	07/23/2019	Seal Coat
2019LMPCH	24,189.00	07/23/2019	Seal Coat
2019LMRCH	17,522.00	07/23/2019	Seal Coat

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Sub Ledger Report

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.280	Due to MDOT Invoices	23,967.64
283	Performance Bonds	144,270.00

Line: 49 Specify - County

Account	Description	Amount (\$)
476	Permits	25,895.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.031	HRRR	104,132.23

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
511.002	2018 FloodEM	55,000.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
511.002	2018 Flood EM	45,000.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
510.010	EDD	344,130.98

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645.000	Misc. Revenue	460.00
668	Royalty Fees	67,851.94

Line: 126 Other - County

Account	Description	Amount (\$)
607	Other AR Services	332,401.39

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	parts & tires	322,190.46

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	All other charges	143,608.14

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Line: 176 Capital Outlay - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Fringe	195,837.78
514	Distributive Other	233,480.55

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
706.003	BCBS Opt out	3,600.00
706.004	BCBS Opt out	7,766.66
722	Safety drawings	400.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
469	Roadside park mtn.	56.39
522.000	Stock charge	191,268.54
607	AR Services	296,787.05

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
469	Road side park mtn.	2.07

Line: 242 Expenditure10

Account	Description	Amount (\$)
510	Fed Funding	513,633.67

Line: 243 707 Other

Account	Description	Amount (\$)
739.000	Fire Protection	8,211.61

Line: 244 244 Other

Account	Description	Amount (\$)
860	Admin IT Support	2,945.95
941	Equip Rental	36,669.60