



The 109th Annual Report
of the
Board of County Road Commissioners
of St. Joseph County, Michigan


Dave Allen	Chairman
Eric Shafer	Vice Chairman
John Bippus	Member
Rodney Chupp	Member
Vincent Mifsud	Member

Year Ending December 31, 2020


2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
St. Joseph County
Michigan
Year Ended 2020

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



Julie A. Mayhew
Chief Financial Officer



David H. Allen
Chairman

6/16/2021

Date

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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

1. Cash	\$728,194.76
2. Investments	2,916,024.21
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,288,787.12
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	89,552.87

Inventories / Pre-Paid Insurance / Other

4. Deferred Expense State Aid	872,437.25
5. Road Materials	158,395.90
6. Equipment Materials and Parts	0.00
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	1,630,203.51

10. TOTAL ASSETS**\$7,683,595.62**

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$23,627.71
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	57,565.79
14. Advances	0.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,630,203.51
18. Other	179,774.00

Fund Balances

19. Primary Road Fund	3,892,459.02
20. Local Road Fund	0.00
21. County Road Commission Fund	1,899,965.59
22. Total Fund Balances	5,792,424.61

23. TOTAL LIABILITIES AND FUND BALANCES**\$7,683,595.62**

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	(1,076,397.45)	2,469,181.56
28. Equipment - Road	10,125,830.89	
28 a.Less: Accumulated Depreciation	(8,099,612.68)	2,026,218.21
29. Equipment - Shop	254,307.54	
29 a.Less: Accumulated Depreciation	(241,197.83)	13,109.71
30. Equipment - Engineers	77,779.02	
30 a.Less: Accumulated Depreciation	(68,807.05)	8,971.97
31. Equipment - Yard and Storage	61,354.71	
31 a.Less: Accumulated Depreciation	(47,479.71)	13,875.00
32. Equipment and Furniture - Office	218,962.06	
32 a.Less: Accumulated Depreciation	(172,069.10)	46,892.96
33. Infrastructure	85,277,447.02	
33 a.Less: Accumulated Depreciation	(43,030,341.71)	42,247,105.31
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$47,027,884.37
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,780,779.06
	37 d.Infrastructure	42,247,105.31
	38. Total Equities	\$47,027,884.37
 <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		107,623.21
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$107,623.21
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$1,630,203.51	\$0.00	\$1,630,203.51
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	1,630,203.51	0.00	1,630,203.51
<u>Licenses and Permits</u>				
49. Specify	0.00	0.00	28,235.00	28,235.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	1,126,878.62	0.00	0.00	1,126,878.62
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	44,758.69	0.00	0.00	44,758.69
54. High Priority	0.00	0.00	0.00	0.00
55. Other	252,000.00	0.00	0.00	252,000.00
56. Total Federal Sources	1,423,637.31	0.00	0.00	1,423,637.31
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	6,527.48	3,472.52		10,000.00
58. Snow Removal	0.00	0.00		0.00
59. Urban Road	318,887.89	107,842.10		426,729.99
60. Allocation	4,791,612.31	2,549,060.85		7,340,673.16
61. Total MTF	5,117,027.68	2,660,375.47		7,777,403.15
<u>Other</u>				
62. Local Bridge	0.00	8,392.02		8,392.02
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	8,392.02	0.00	8,392.02
<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	0.00	0.00		0.00
71. Total EDF	0.00	0.00		0.00
72. Total State Sources	\$5,117,027.68	\$2,668,767.49	\$0.00	\$7,785,795.17

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$346,718.73	\$346,718.73
74. Township Contr.	0.00	904,319.63	0.00	904,319.63
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	<u>0.00</u>	<u>904,319.63</u>	<u>346,718.73</u>	<u>1,251,038.36</u>
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	2,015.10	2,015.10
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>2,015.10</u>	<u>2,015.10</u>
Interest and Rents				
82. Interest Earned	28,508.86	0.00	5,469.33	33,978.19
83. Property Rentals	0.00	0.00	500.00	500.00
84. Total Interest/Rents	<u>28,508.86</u>	<u>0.00</u>	<u>5,969.33</u>	<u>34,478.19</u>
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	46,500.00	46,500.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	22,006.37	22,006.37
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>68,506.37</u>	<u>68,506.37</u>
Other Financing Sources				
92. County Appropriation	0.00	108,450.00	0.00	108,450.00
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	<u>0.00</u>	<u>108,450.00</u>	<u>0.00</u>	<u>108,450.00</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$6,569,173.85</u>	<u>\$5,311,740.63</u>	<u>\$451,444.53</u>	<u>\$12,332,359.01</u>

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	6,288,716.51	2,363,550.17		8,652,266.68
105. Structures	76,555.57	130,531.34		207,086.91
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.	6,365,272.08	2,494,081.51		8,859,353.59
Maintenance				
111. Roads	1,606,007.23	3,158,281.99		4,764,289.22
112. Structures	20,394.56	39,910.22		60,304.78
113. Roadside Parks	96.28	0.00		96.28
114. Winter Maintenance	255,598.51	352,857.48		608,455.99
115. Traffic Control	90,175.74	67,712.74		157,888.48
116. Total Maintenance	1,972,272.32	3,618,762.43		5,591,034.75
117. Total Construction, Preservation And Maintenance	8,337,544.40	6,112,843.94		14,450,388.34
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	349,658.08	256,359.09		606,017.17
121. Equipment - Net	(101,997.87)	(274,937.22)	(29,490.18)	(406,425.27)
122. Capital Outlay - Net	0.00	0.00	(665,972.83)	(665,972.83)
123. Debt Principal Payment	0.00	0.00	159,117.00	159,117.00
124. Interest Expense	0.00	0.00	2,130.29	2,130.29
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	369,342.90	369,342.90
127. Total Other	247,660.21	(18,578.13)	(164,872.82)	64,209.26
128. Total Expenditures	\$8,585,204.61	\$6,094,265.81	\$(164,872.82)	\$14,514,597.60

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$6,569,173.85	\$5,311,740.63	\$451,444.53	\$12,332,359.01
130. Total Expenditures	8,585,204.61	6,094,265.81	(164,872.82)	14,514,597.60
131. Excess of Revenues Over (Under) Expenditures	(2,016,030.76)	(782,525.18)	616,317.35	(2,182,238.59)
132. Optional Transfers				
132 a. Primary to Local (50%)	(782,525.18)	782,525.18		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	(782,525.18)	782,525.18		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,798,555.94)	0.00	616,317.35	(2,182,238.59)
136. Beginning Fund	6,691,014.96	0.00	1,283,648.24	7,974,663.20
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	6,691,014.96	0.00	1,283,648.24	7,974,663.20
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$3,892,459.02	\$0.00	\$1,899,965.59	\$5,792,424.61

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$189,460.70	
142. Depreciation	824,951.39	
143. Other	233,612.17	
144. Total Direct		1,248,024.26

145. Indirect Equipment Expense		490,280.10
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	185,699.46	
148. Total Operating		\$185,699.46

149. TOTAL EQUIPMENT EXPENSE \$1,924,003.82**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	88,518.91	285,452.45		373,971.36
152. Maintenance	496,333.52	1,291,028.48		1,787,362.00
153. Inventory Operations	0.00	0.00	22,106.76	22,106.76
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	36,833.27	36,833.27
156. All Other Charges	0.00	0.00	110,155.70	110,155.70
157. Total Equipment Rental Credits	584,852.43	1,576,480.93	169,095.73	2,330,429.09
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(406,425.27)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$584,852.43	\$1,576,480.93	\$169,095.73	\$2,330,429.09
	(A)	(B)	(C)	(D)
160. Percent of Total	25.10 %	67.65 %	7.26 %	100.00 %
161. Prorated Total Equipment Expense	482,854.56	1,301,543.71	139,605.55	1,924,003.82
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(101,997.87)	(274,937.22)	(29,490.18)	(406,425.27)

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	96,773.26	83,535.74
165. Primary Maintenance	245,093.53	211,567.43
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	129,753.94	112,005.03
168. Local Maintenance	524,479.05	452,736.09
169. Inventory	8,378.74	0.00
170. Equipment Expense - Direct	102,563.20	88,533.68
171. Equipment Expense - Indirect	89,889.94	77,593.98
172. Equipment Expense - Operating	0.00	0.00
173. Administration	252,814.78	218,232.50
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	15,825.56	
176. Capital Outlay	431,112.91	0.00
177. Other	0.00	0.00
178. Total Payroll	\$1,896,684.91	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,896,684.91	Total Distributive \$1,244,204.45

	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	\$265,339.45	\$67,415.64	\$360,516.52	\$548,817.64	\$1,714.88	\$400.00	\$1,244,204.13
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	265,339.45	67,415.64	360,516.52	548,817.64	1,714.88	400.00	1,244,204.13
185. Applicable Labor Cost	1,441,367.70	1,441,367.70	1,441,367.70	1,441,367.70	1,441,367.70	1,441,367.70	
186. Factor	0.184089	0.046772	0.250121	0.380762	0.001190	0.000278	0.863212

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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.	296,855.33	22,472.25
189. Primary Maintenance	1,729,604.36	130,932.78
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,112,293.12	84,201.70
192. Local Maintenance	3,199,948.46	242,239.30
193. Other	380,572.88	6.78
194. TOTAL	\$6,719,274.15	\$479,852.81

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	12,987.36	(8,817.98)	93,771.00	410,718.03	0.00	\$508,658.41
196. Applicable Operation Cost	6,719,274.15	6,719,274.15	6,719,274.15	6,719,274.15	6,719,274.15	
197. Factor	0.001933	(0.001312)	0.013956	0.061125	0.000000	\$0.075702

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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.	733,433.46	1,214,346.34	5,631,838.62	1,279,735.17	6,365,272.08	2,494,081.51
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,859,668.25	3,440,401.96	112,604.07	178,360.47	1,972,272.32	3,618,762.43
202. Total	\$2,593,101.71	\$4,654,748.30	\$5,744,442.69	\$1,458,095.64	\$8,337,544.40	\$6,112,843.94

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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 - 2020

Start: 01/01/2020 End: 12/31/2020

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	284,003.84
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:	\$284,003.84

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	284,003.84	284,003.84
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	284,003.84	284,003.84
227. Less: Depreciation and Depletion 968	0.00	0.00	(949,976.67)	(949,976.67)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$(665,972.83)	\$(665,972.83)

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	5,446,751.89	5,446,751.89
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	46,500.00	46,500.00

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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>\$7,777,403.15</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>606,017.17</u>
234. Total Capital Outlay (from Page 13)			<u>284,003.84</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>159,117.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>2,130.29</u>
236 a. Total Deductions			<u>1,051,268.30</u>
236 b. Adjusted MTF Returns			<u>6,726,134.85</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$6,365,272.08</u>	<u>\$2,494,081.51</u>	<u>8,859,353.59</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>1,972,272.32</u>	<u>3,618,762.43</u>	<u>5,591,034.75</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,423,637.31)</u>	<u>0.00</u>	<u>(1,423,637.31)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>6,913,907.09</u>	<u>6,112,843.94</u>	<u>13,026,751.03</u>
241. 90% of Adjusted MTF Returns			<u>6,053,521.37</u>

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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

Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>60,690.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>0.00</u>	<u>279,160.00</u>	<u>37,469.47</u>	<u>513,633.67</u>	<u>167,737.63</u>
				242. TOTAL	<u>\$1,058,690.77</u>

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

$$\underline{7,777,403.15} \times .10 = \underline{777,740.32}$$

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$89,889.94
712-724	Fringe Benefits - Shop Employees	76,159.98
721	Drug Testing	2,101.27
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	3,466.74
733	Welding Supplies	2,633.20
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	57,160.51
791	Equipment Material/Parts Inventory Adjustment	46.68
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	117.28
850-859	Communications - Shop	25,873.38
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	5,232.10
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	56,613.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	27,023.16
931	Buildings Repairs and Maintenance	9,240.93
932	Yard and Storage Repairs and Maintenance	12,809.42
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	8,295.80
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	103,587.80
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,608.07
968	Depreciation - Stockroom Expense	0.00
707	Other:	6,420.84
	243. TOTAL	\$490,280.10

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	\$252,814.78
709-714	Administrative Leave	0.00
724	Fringe Benefits	214,199.33
727	Postage	1,259.59
728	Office Supplies	7,977.36
730	Dues and Subscriptions	15,203.96
801	Contractual Services	8,630.56
803	Legal Services	8,489.52
804	Auditing and Accounting Services	30,419.50
807	Data Processing	0.00
810	Education	90.00
850-853	Communications	3,561.43
861	Travel and Mileage	1,524.02
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	611.80
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	11,238.21
942	Building Rental	0.00
955-956	Miscellaneous	2,489.62
966-967	Overhead	0.00
968	Deprecation - Buildings	0.00
968	Deprecation - Engineering Equipment	3,543.82
968	Deprecation - Office Equipment and Furniture	10,585.59
	Other:	33,744.03
	244. TOTAL	\$606,383.12
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(365.95)
	Other:	0.00
	Total Credits to Administrative Expense	\$(365.95)
	245. Net Administrative Expense	\$606,017.17

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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 - 2020

Start: 01/01/2020 End: 12/31/2020

**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 ml.	x \$0.00	0.00 ml.	\$0.00
248. Widening	0.00 ml.	0.00	0.00 ml.	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	34.79 ml.	x \$6,288,716.51	23.98 ml.	\$2,363,550.17
252. Resurfacing	0.00 ml.	0.00	0.00 ml.	0.00
253. Gravel Surfacing	0.00 ml.	0.00	0.00 ml.	0.00
254. Paving Gravel Roads	0.00 ml.	0.00	0.00 ml.	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		6,288,716.51		2,363,550.17
BRIDGES				
261. Replacement	1.00 ea.	76,555.57	1.00 ea.	130,531.34
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		76,555.57		130,531.34
265. TOTAL PRESERVATION - STRUCT IMP		\$6,365,272.08		\$2,494,081.51

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

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

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	131,015.52	24.68	0.13	63,126.57	2,614	50,659.32
Colon	48.19	0.00	131,365.94	19.46	0.00	48,319.18	3,313	64,205.94
Constatdne	49.31	0.00	134,419.06	18.10	0.00	44,942.30	4,204	81,473.52
Fabius	55.32	1.98	155,488.98	30.38	0.49	82,392.03	3,241	62,810.58
Fawn River	33.98	5.42	105,458.62	11.88	2.58	66,136.62	1,461	28,314.18
Florence	45.41	0.00	123,787.66	27.93	0.00	69,350.19	1,201	23,275.38
Flowerfield	46.48	0.00	126,704.48	23.90	0.00	59,343.70	1,349	26,143.62
Leonidas	48.37	0.00	131,856.62	19.96	0.00	49,560.68	1,087	21,066.06
Lockport	47.35	21.75	180,558.35	22.94	7.84	168,295.86	3,768	73,023.84
Mendon	47.80	0.00	130,302.80	17.66	0.00	43,849.78	2,685	52,035.30
Mottville	28.35	0.00	77,282.10	6.12	0.00	15,195.96	1,667	32,306.46
Nottawa	52.54	0.00	143,224.04	19.60	0.00	48,666.80	3,859	74,787.42
Park	43.66	4.57	129,834.35	27.20	3.59	118,519.19	2,589	50,174.82
Sherman	45.79	1.14	127,521.92	26.71	1.55	88,332.48	3,219	62,384.22
Sturgis	20.45	7.29	73,002.13	14.66	6.17	124,020.95	2,323	45,019.74
White Pigeon	30.69	0.00	83,660.94	21.58	0.00	53,583.14	3,739	72,461.82
266. Totals	688.86	45.48	\$1,985,483.51	332.76	22.35	\$1,143,635.43	42,319	\$820,142.22

Local Road Rate Per Mile	2726	Primary Road Rate Per Mile	2483
Local Urban Road Rate Per Mile	2367	Primary Urban Road Rate Per Mile	14201
Population Rate Per Capita	19.38		

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Colon	0.00	1,667,918.69	1,667,918.69	59,111.45
Constantine	0.00	80,092.27	80,092.27	24,507.24
Fabius	0.00	1,561,592.08	1,561,592.08	111,350.35
Fawn River	0.00	309,439.07	309,439.07	106,836.15
Florence	0.00	293,303.19	293,303.19	65,000.00
Leonidas	0.00	134,941.31	134,941.31	7,138.23
Lockport	0.00	905,304.86	905,304.86	106,197.21
Mendon	0.00	497,529.68	497,529.68	0.00
Mottville	0.00	166,725.46	166,725.46	37,988.83
Nottawa	0.00	758,958.26	758,958.26	43,750.00
Park	0.00	313,369.49	313,369.49	115,338.19
Sherman	0.00	1,406,453.20	1,406,453.20	85,174.98
Sturgis	0.00	2,916.86	2,916.86	0.00
White Pigeon	0.00	760,809.17	760,809.17	141,927.00
267. Totals	\$0.00	\$8,859,353.59	\$8,859,353.59	\$904,319.63

*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 - 2020

Start: 01/01/2020 End: 12/31/2020

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: 6" + Full Seal CS

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020B-Hutchinson-20	133,465.00	07/20/2020	Seal Coat

Work Type: Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020LMBCSHMA	12,848.00	07/20/2020	Asphalt
2020LMDCS	1,963.00	07/14/2020	Asphalt
2020LMCASHMA	2,141.00	07/14/2020	Asphalt
2020LMGCSHMA	24,448.00	08/05/2020	Asphalt
2020LMICSHMA	32,835.00	06/22/2020	Asphalt
2020LMJCSHMA	17,488.00	06/16/2020	Asphalt
2020LMKCSHMA	13,562.00	07/08/2020	Asphalt
2020MLCSHMA	10,350.00	06/30/2020	Asphalt
2020LMOCS	17,667.00	06/29/2020	Asphalt
2020LMPCSHMA	6,781.00	06/29/2020	Asphalt
2020PM1CSHMA	71,851.00	07/23/2020	Asphalt
2020PM21CS	1,529.00	07/21/2020	Asphalt
2020PM23	42,805.00	07/15/2020	Asphalt
2020PM26CS	82,552.00	06/16/2020	Asphalt
2020PM32CS1	4,756.00	06/29/2020	Asphalt
2020PM33CS	67,264.00	08/05/2020	Asphalt
2020PM34CS	67,604.00	07/21/2020	Asphalt
2020PM36Cs	1,699.00	08/05/2020	Asphalt
2020PM38CS	41,106.00	07/08/2020	Asphalt
2020PM4/56CS	45,692.00	07/21/2020	Composite
2020PM43CSHMA	16,986.00	07/07/2020	Asphalt
2020PM8CS	46,372.00	07/30/2020	Asphalt
2020PM9CS	34,991.00	07/28/2020	Asphalt

Work Type: Chipseal and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020K-Wyndham-20	5,382.00	06/29/2020	Seal Coat
2020LMHCSFSC	4,640.00	07/29/2020	Seal Coat

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Work Type: Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020H-Elizabeth-20	14,660.00	07/30/2020	Asphalt
2020H-Harbor-20	7,483.00	07/29/2020	Asphalt
2020H-Pleasantview-20	12,417.00	08/05/2020	Asphalt
2020LMHCSFHMA	11,064.00	08/05/2020	Asphalt
2020PM38CSF	37,879.00	07/08/2020	Asphalt

Work Type: Crack Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020PM20CRHMA	10,432.00	08/26/2020	Asphalt
2020PM23CR	4,593.00	06/03/2020	Asphalt
2020PM26CR	7,611.00	05/21/2020	Asphalt
2020PM32CR	3,871.00	07/13/2020	Asphalt
2020PM38CR	9,448.00	06/09/2020	Asphalt
2020PM39CR	5,511.00	06/23/2020	Asphalt
2020PM9CR	16,927.00	06/02/2020	Asphalt

Work Type: Crush and Shape 4" HMA

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020-27-Holtom Schweitzer-20 Crush and Shape	347,197.00	10/15/2020	Asphalt
2020-49/59-TEDF-Walt-20	455,036.00	10/15/2020	Asphalt
2020-51-Burr Oak-19-Crush and Shape	633,437.00	08/15/2020	Asphalt
2020-55-Nottawa-19	498,265.00	08/01/2020	Asphalt
2020-55-Nottawa-20 Crush and Shape	315,640.00	10/15/2020	Asphalt
202032-HRRR-Fawn River-20	424,146.00	10/20/2020	Asphalt

Work Type: Double Chipseal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020-H-Leo-20	11,362.00	08/04/2020	Asphalt
2020B-Darr-20	36,285.00	07/15/2020	Asphalt
2020H-Highfield-20	22,181.00	07/28/2020	Asphalt
2020H-Jennie-20	19,633.00	08/04/2020	Asphalt

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

2020H-Mohneylake-20	21,958.00	07/28/2020	Asphalt
2020K-Zable-20	31,635.00	07/07/2020	Asphalt

Work Type: Double Chipseal W/ Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020-HarmonHHMA	15,768.00	07/29/2020	Asphalt
2020H-Fishingsite-20	16,125.00	08/04/2020	Asphalt
2020H-Hillside-20	8,402.00	08/04/2020	Asphalt
2020H-Horseshoe-20	12,395.00	07/29/2020	Asphalt
2020K-Smother-20	9,035.00	06/29/2020	Asphalt

Work Type: Double Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020B-N Fisher Lake-20	46,700.00	07/20/2020	Seal Coat
2020H-Ferguson-20DCH	21,075.00	08/04/2020	Seal Coat
2020I-Juneberry-20	36,719.00	06/22/2020	Seal Coat
2020I-Yantzi-20	16,400.00	06/17/2020	Seal Coat
2020LMEDCSSC	24,626.00	07/09/2020	Seal Coat
2020LMGDCS	18,202.00	07/20/2020	Seal Coat
2020LMPDCS	23,198.00	06/25/2020	Seal Coat
2020PM4DCS	68,623.00	07/28/2020	Seal Coat

Work Type: Double Sealcoat and Fog

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020H-Harmon-20SC	7,278.00	07/29/2020	Seal Coat
2020H-wakeshma-20	17,460.00	07/30/2020	Seal Coat

Work Type: Minor Maintenance

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020PM20CRSC	3,740.00	08/18/2020	Seal Coat

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Work Type: Overlay - 2" Thick

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020-10-Broadway-19	347,048.00	08/15/2020	Asphalt
2020-10-Roberts-19	90,699.00	07/15/2020	Asphalt
2020-27-Holtom Schweitzer-20 Overlay	347,197.00	10/15/2020	Asphalt
2020-32-Fawn River-19	276,082.00	06/01/2020	Asphalt
2020-3855-STP-SaugerNottawa-20	738,445.00	07/15/2020	Asphalt
2020-5-Hoffman-20	680,274.00	08/01/2020	Asphalt
2020-51-Burr Oak-19-Overlay	633,437.00	08/15/2020	Asphalt
2020-55-Nottawa-20 Overlay	315,640.00	10/15/2020	Asphalt
2020B-Franklin-20	101,469.00	06/05/2020	Asphalt
2020D-Depot-20	14,276.00	07/15/2020	Asphalt
2020E-Shoreline-20	118,223.00	06/24/2020	Asphalt
2020G-Tamarac-20	212,709.00	06/02/2020	Asphalt
2020H-Venta-20	14,696.00	06/03/2020	Asphalt
2020N-Fennel-20	163,859.00	07/15/2020	Asphalt
2020P-Edgewater-20	131,900.00	07/15/2020	Asphalt
2020P-IndianPrairie HMA-20	137,418.00	07/15/2020	Asphalt
2020P-NorthShore-20	15,789.00	07/15/2020	Asphalt

Work Type: Reconstruction - 6" base, 3" top

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020J-Constantine-20	290,186.00	09/09/2020	Asphalt

Work Type: Reconstruction & Double Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020F-Londick-20	146,945.00	07/07/2020	Seal Coat
2020K-ShermanMill-20	149,186.00	06/29/2020	Seal Coat
2020LMDPDCHF	169,806.00	07/14/2020	Seal Coat

Work Type: Single Seal - Preventive

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
2020LMACS	73,165.00	07/23/2020	Seal Coat
2020LMBCSSC	8,030.00	07/21/2020	Seal Coat

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

2020LMCCS	32,478.00	07/15/2020	Seal Coat
2020LMELCSSC	2,677.00	07/09/2020	Seal Coat
2020LMF/CCS	64,064.00	07/14/2020	Seal Coat
2020LMGCSSC	12,670.00	07/15/2020	Seal Coat
2020LMHCSSC	41,044.00	08/05/2020	Seal Coat
2020LMICSSC	28,552.00	06/22/2020	Seal Coat
2020LMJCSSC	22,128.00	06/16/2020	Seal Coat
2020LMK/FCS	36,047.00	07/09/2020	Seal Coat
2020LMKCSSC	36,047.00	07/07/2020	Seal Coat
2020MLCSCC	50,501.00	07/07/2020	Seal Coat
2020LMNCS	26,768.00	06/29/2020	Seal Coat
2020LMNLCS	26,946.00	06/29/2020	Seal Coat
2020LMP/JCS	36,047.00	06/25/2020	Seal Coat
2020LMPCS	20,165.00	06/25/2020	Seal Coat
2020LMRCS	23,912.00	06/22/2020	Seal Coat
2020PM17CS	26,498.00	06/16/2020	Seal Coat
2020PM1CSSC	34,481.00	07/21/2020	Seal Coat
2020PM27CS	4,416.00	06/25/2020	Seal Coat
2020PM43CS	59,281.00	07/07/2020	Seal Coat
2020R-Barker-20	34,480.00	06/25/2020	Seal Coat
2020R-BlueSchool-20	18,728.00	06/22/2020	Seal Coat
2020R-IndianPrairie-20	26,960.00	06/22/2020	Seal Coat

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
403	Taxes Revenue	1,630,203.51

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.280	Due to MDOT Invoices	0.00
283	Performance Bonds	179,774.00

Line: 49 Specify - County

Account	Description	Amount (\$)
476	Permits	28,235.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.031	HRRR	252,000.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
511.002	2018 FloodEM	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
511.002	2018 Flood EM	0.00

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
510.010	EDD	0.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645.000	Misc. Revenue	0.00
668	Royalty Fees	22,006.37

Line: 126 Other - County

Account	Description	Amount (\$)
607	Other AR Services	369,342.90

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	parts & tires	233,612.17

Year Ended - 2020

Start: 01/01/2020 End: 12/31/2020

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
511	All other charges	110,155.70

Line: 176 Capital Outlay - Total Labor Charge

Account	Description	Amount (\$)
513	Distributive Fringe	171,106.44
514	Distributive Other	260,006.47

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
706.003	BCBS Opt out	400.00
706.004	BCBS Opt out	0.00
722	Safety drawings	0.00

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
469	Roadside park mtn.	89.55
522	Stock Charges	140,464.35
607	Other Receivables	240,018.98

Line: 193 Other - Distributed Total

Account	Description	Amount (\$)
469	Road side park mtn.	6.78

Line: 242 Expenditure10

Account	Description	Amount (\$)
510	Fed Funding	167,737.63

Line: 243 707 Other

Account	Description	Amount (\$)
739.000	Fire Protection	6,420.84

Line: 244 244 Other

Account	Description	Amount (\$)
860	Admin IT Support	3,260.43
941	Equip Rental	30,483.60

Create Report

County:

St. Joseph

Fiscal Year:

2021

Create Report

Please note, if you don't see a report for the fiscal year in the report status grid then select the county, fiscal year and create a report

Report Status

Reports				
FY	Status	Date	Changed By	Print
2020	Approved	07/27/2021	ChangJ2	
2019	Approved	07/23/2020	ChangJ2	
2018	Approved	08/30/2019	ChangJ2	
2017	Approved	08/13/2018	ChangJ2	
2016	Approved	08/22/2017	ChangJ2	
2015	Approved	07/28/2016	CumberworthM	

Print Blank Report



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