


2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Kalamazoo 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

4-28-2020

Date

Year Ended - 2019

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

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

1. Cash	\$4,506,287.72
2. Investments	1,633,019.75
3. Accounts Receivable :	
a. Michigan Transportation Fund	3,733,709.22
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	1,450,629.58
e. Due on Special Assesment	277,996.34
f. Sundry Accounts Receivable	363,536.44

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	948,017.50
5. Road Materials	197,293.42
6. Equipment Materials and Parts	150,614.50
7. Prepaid Insurance	101.78
8. Deferred Expense - Federal Aid	176,333.15
9. Other	

10. TOTAL ASSETS**\$13,437,539.40**

Year Ended - 2019

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$2,047,878.60
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	116,455.24
14. Advances	308,030.78
15. Deferred Revenue - Special Assessment District	277,996.34
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	0.00
18. Other	126,540.00

Fund Balances

19. Primary Road Fund	8,086,585.95
20. Local Road Fund	0.00
21. County Road Commission Fund	2,474,052.48
22. Total Fund Balances	10,560,638.43

23. TOTAL LIABILITIES AND FUND BALANCES**\$13,437,539.39**

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$474,875.76
25. Land Improvements	\$402,561.04	
25 a.Less: Accumulated Depreciation	(307,863.34)	94,697.70
26. Depletable Assets	43,344.75	
26 a.Less: Accumulated Depreciation	(42,622.21)	722.54
27. Buildings	4,584,823.51	
27 a.Less: Accumulated Depreciation	(2,917,945.35)	1,666,878.16
28. Equipment - Road	11,965,631.79	
28 a.Less: Accumulated Depreciation	(9,613,522.49)	2,352,109.30
29. Equipment - Shop	96,772.36	
29 a.Less: Accumulated Depreciation	(96,772.36)	0.00
30. Equipment - Engineers	69,995.09	
30 a.Less: Accumulated Depreciation	(52,346.09)	17,649.00
31. Equipment - Yard and Storage	270,757.13	
31 a.Less: Accumulated Depreciation	(211,439.24)	59,317.89
32. Equipment and Furniture - Office	453,598.31	
32 a.Less: Accumulated Depreciation	(400,056.09)	53,542.22
33. Infrastructure	234,308,072.58	
33 a.Less: Accumulated Depreciation	(89,834,813.61)	144,473,258.97
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$149,193,051.54
<u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	305,996.44
	37 b.Local	0.00
	37 c.Co. Road Comm.	4,413,796.13
	37 d.Infrastructure	144,473,258.97
	38. Total Equities	\$149,193,051.54
<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		0.00
42. Installment/Lease Purchase Payable		0.00
43. Other		0.00
	44. Total Liabilities	\$0.00
<u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$2,184,684.00

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)
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	14,874.59	33,142.44	0.00	48,017.03
Federal Sources				
50. Surface Tran. Program (STP)	470,802.58	0.00	90,000.00	560,802.58
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	526,874.23	0.00	417,459.00	944,333.23
56. Total Federal Sources	997,676.81	0.00	507,459.00	1,505,135.81
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,581.69	2,418.31		10,000.00
58. Snow Removal	1,684.81	3,128.93		4,813.74
59. Urban Road	2,779,357.34	869,697.23		3,649,054.57
60. Allocation	14,343,347.96	4,575,059.00		18,918,406.96
61. Total MTF	17,131,971.80	5,450,303.47		22,582,275.27
Other				
62. Local Bridge	113.63	0.00		113.63
63. Other	413,449.00	0.00	0.00	413,449.00
64. Total Other	413,562.63	0.00	0.00	413,562.63
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)	40.26	0.00		40.26
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	40.26	0.00		40.26
72. Total State Sources	\$17,545,574.69	\$5,450,303.47	\$0.00	\$22,995,878.16

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	\$194,748.51	\$194,748.51
74. Township Contr.	0.00	6,448,306.11	813,521.66	7,261,827.77
75. Other	3,195.35	0.00	188,745.07	191,940.42
76. Total Contributions	3,195.35	6,448,306.11	1,197,015.24	7,648,516.70
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	40,181.47	40,181.47
80. Other	0.00	690.00	228,588.39	229,278.39
81. Total Charges	0.00	690.00	268,769.86	269,459.86
Interest and Rents				
82. Interest Earned	127,207.57	411.22	35,879.06	163,497.85
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	127,207.57	411.22	35,879.06	163,497.85
Other				
85. Special Assessments	0.00	57,692.74	0.00	57,692.74
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	0.00	0.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	(3,584.98)	(3,584.98)
91. Total Other	0.00	57,692.74	(3,584.98)	54,107.76
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	\$18,688,529.01	\$11,990,545.98	\$2,005,538.18	\$32,684,613.17

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	9,650,374.49	5,908,444.82		15,558,819.31
105. Structures	997,585.43	532,022.90		1,529,608.33
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	484,801.25		484,801.25
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	10,647,959.92	6,925,268.97		17,573,228.89
Maintenance				
111. Roads	4,219,263.19	5,886,271.82		10,105,535.01
112. Structures	51,073.40	7,374.88		58,448.28
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	890,894.07	973,042.60		1,863,936.67
115. Traffic Control	897,519.73	551,542.05		1,449,061.78
116. Total Maintenance	6,058,750.39	7,418,231.35		13,476,981.74
117. Total Construction, Preservation And Maintenance	16,706,710.31	14,343,500.32		31,050,210.63
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	687,177.43	589,974.30		1,277,151.73
121. Equipment - Net	37,127.02	60,722.02	9,726.79	107,575.83
122. Capital Outlay - Net	(500,480.55)	0.00	342,235.00	(158,245.55)
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	1,751,321.03	1,751,321.03
127. Total Other	223,823.90	650,696.32	2,103,282.82	2,977,803.04
128. Total Expenditures	\$16,930,534.21	\$14,994,196.64	\$2,103,282.82	\$34,028,013.67

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	\$18,688,529.01	\$11,990,545.98	\$2,005,538.18	\$32,684,613.17
130. Total Expenditures	16,930,534.21	14,994,196.64	2,103,282.82	34,028,013.67
131. Excess of Revenues Over (Under) Expenditures	1,757,994.80	(3,003,650.66)	(97,744.64)	(1,343,400.50)
132. Optional Transfers				
132 a. Primary to Local (50%)	(3,003,650.66)	3,003,650.66		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	(3,003,650.66)	3,003,650.66		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,245,655.86)	0.00	(97,744.64)	(1,343,400.50)
136. Beginning Fund	9,332,241.81	0.00	2,571,797.12	11,904,038.93
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	9,332,241.81	0.00	2,571,797.12	11,904,038.93
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$8,086,585.95	\$0.00	\$2,474,052.48	\$10,560,638.43

Year Ended - 2019

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$269,942.25	
142. Depreciation	<u>955,079.26</u>	
143. Other	<u>610,929.38</u>	
144. Total Direct		<u>1,835,950.89</u>

145. Indirect Equipment Expense		<u>727,998.71</u>
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Operating Equipment Expense

146. Labor and Fringe Benefits	1,522.90	
147. Operating Expenses	<u>322,165.63</u>	
148. Total Operating		<u>\$323,688.53</u>

149. TOTAL EQUIPMENT EXPENSE \$2,887,638.13**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	33,110.65	39,489.05		72,599.70
152. Maintenance	926,356.02	1,529,738.79		2,456,094.81
153. Inventory Operations	0.00	0.00	35,339.83	35,339.83
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	216,027.96	216,027.96
157. Total Equipment Rental Credits	<u>959,466.67</u>	<u>1,569,227.84</u>	<u>251,367.79</u>	<u>2,780,062.30</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>107,575.83</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$959,466.67</u>	<u>\$1,569,227.84</u>	<u>\$251,367.79</u>	<u>\$2,780,062.30</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	34.51 %	56.45 %	9.04 %	100.00 %
161. Prorated Total Equipment Expense	<u>996,593.69</u>	<u>1,629,949.86</u>	<u>261,094.58</u>	<u>2,887,638.13</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>37,127.02</u>	<u>60,722.02</u>	<u>9,726.79</u>	<u>107,575.83</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.	69,836.75	43,718.41
165. Primary Maintenance	419,209.58	262,428.82
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	13,112.78	8,208.71
168. Local Maintenance	676,228.20	423,324.70
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	166,015.28	103,927.00
171. Equipment Expense - Indirect	181,586.58	113,674.77
172. Equipment Expense - Operating	936.64	586.34
173. Administration	496,533.60	310,834.33
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	851,275.66	532,905.95
178. Total Payroll	\$2,874,735.07	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,874,735.07	Total Distributive \$1,799,609.03

	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	\$463,688.09	\$106,554.29	\$255,859.45	\$931,863.71	\$37,391.86	\$4,251.63	\$1,799,609.0
182. Less: Benefits Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.0
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
184. Benefits to be Distributed	463,688.09	106,554.29	255,859.45	931,863.71	37,391.86	4,251.63	1,799,609.0
185. Applicable Labor Cost	2,874,735.07	2,874,735.07	2,874,735.07	2,874,735.07	2,874,735.07	2,874,735.07	
186. Factor	0.161298	0.037066	0.089003	0.324156	0.013007	0.001479	0.62600

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.	8,500,237.14	614,701.60
189. Primary Maintenance	5,650,021.44	408,585.92
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	6,006,128.49	434,338.09
192. Local Maintenance	7,370,059.40	532,971.87
193. Other	1,037,524.29	75,029.42
194. TOTAL	\$28,563,970.76	\$2,065,626.90

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	68,085.41	122,171.06	178,972.82	521,106.65	1,175,291.05	\$2,065,626.99
196. Applicable Operation Cost	28,563,970.76	28,563,970.76	28,563,970.76	28,563,970.76	28,563,970.76	
197. Factor	0.002384	0.004277	0.006266	0.018243	0.041146	\$0.072316

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)	81,496.25
217. Equipment Road (976, 981)	862,107.10
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	19,980.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	37,524.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,001,107.35</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,001,107.35	1,001,107.35
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,001,107.35	1,001,107.35
227. Less: Depreciation and Depletion 968	(500,480.55)	0.00	(658,872.35)	(1,159,352.90)
228. Net Capital Outlay Expenditure	<u>\$(500,480.55)</u>	<u>\$0.00</u>	<u>\$342,235.00</u>	<u>\$(158,245.55)</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)	806,476.99	0.00	4,072,291.04	4,878,768.03
230. Percentage of Total	16.53 %	0.00 %	83.47 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	0.00	0.00

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>\$22,582,275.27</u>
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			<u>1,277,151.73</u>
234. Total Capital Outlay (from Page 13)			<u>1,001,107.35</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>0.00</u>
236. Interest Expense (from Page 6 Expenditures)			<u>0.00</u>
236 a. Total Deductions			<u>2,278,259.08</u>
236 b. Adjusted MTF Returns			<u>20,304,016.19</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$10,647,959.92</u>	<u>\$6,925,268.97</u>	<u>17,573,228.89</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>6,058,750.39</u>	<u>7,418,231.35</u>	<u>13,476,981.74</u>
239. Less Federal Aid for Preser - Struct Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>16,706,710.31</u>	<u>14,343,500.32</u>	<u>31,050,210.63</u>
241. 90% of Adjusted MTF Returns			<u>18,273,614.57</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>45,554.19</u>	<u>62,863.34</u>	<u>368,769.99</u>	<u>318,661.28</u>	<u>1,537,538.04</u>
Fiscal Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Expenditures (\$)	<u>609,937.96</u>	<u>1,037,463.56</u>	<u>693,852.88</u>	<u>864,497.40</u>	<u>1,358,054.59</u>
242. TOTAL					<u>\$6,897,193.23</u>

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

$$\underline{2,582,275.27} \times .10 = \underline{2,258,227.53}$$

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	\$181,586.58
712-724	Fringe Benefits - Shop Employees	113,674.82
721	Drug Testing	305.00
728	Office Supplies - Shop	328.44
731	Janitor Supplies - Shop	1,176.46
733	Welding Supplies	0.00
734	Safety Supplies - Shop	4,833.26
736	Tire Shop Supplies	0.00
737	Shop Supplies	44,846.45
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	44,175.38
805	Health Services	0.00
806	Laundry Services	0.00
807	Data Processing - Shop	168.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	1,810.46
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	8,411.05
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	0.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	75,603.64
931	Buildings Repairs and Maintenance	70,697.59
932	Yard and Storage Repairs and Maintenance	36,085.68
933	Shop Equipment Repairs and Maintenance	5,921.48
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	31,591.97
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	49,304.05
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	57,478.40
968	Depreciation - Stockroom Expense	0.00
707	Other:	0.00
	243. TOTAL	\$727,998.71

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	\$503,530.91
709-714	Administrative Leave	0.00
724	Fringe Benefits	310,834.52
727	Postage	5,122.64
728	Office Supplies	29,947.18
730	Dues and Subscriptions	25,780.35
801	Contractual Services	41,966.46
803	Legal Services	39,323.45
804	Auditing and Accounting Services	30,560.00
807	Data Processing	79,082.67
810	Education	0.00
850-853	Communications	9,980.16
861	Travel and Mileage	23,881.91
862	Freight	0.00
873	Public Relations	2,348.34
874	Advertising	9,405.98
875	Insurance - Building and Contents	3,675.88
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	117.45
880	Insurance - Umbrella	16,977.20
881	Insurance - Errors and Omissions	58,945.05
882	Insurance - General Liability	55.00
920-923	Utilities	20,493.99
931	Building Repair/Maintenance	23,995.03
934	Office Equipment Repair/Maintenance	9,267.61
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	32,200.36
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	7,389.26
	Other:	0.00
	244. TOTAL	\$1,284,881.40
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	(2,395.07)
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(5,334.60)
	Other:	0.00
	Total Credits to Administrative Expense	\$(7,729.67)
	245. Net Administrative Expense	\$1,277,151.73

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	4.28 mi.	x \$2,187,108.41	10.26 mi.	\$2,843,000.82
252. Resurfacing	14.07 mi.	7,319,305.75	19.44 mi.	3,550,245.25
253. Gravel Surfacing	0.00 mi.	0.00	5.71 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	3.00 ea.	143,960.33	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		9,650,374.49		6,393,246.07
BRIDGES				
261. Replacement	1.00 ea.	997,585.43	1.00 ea.	532,022.90
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		997,585.43		532,022.90
265. TOTAL PRESERVATION - STRUCT IMP		\$10,647,959.92		\$6,925,268.97

*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 (\$)
Alamo Township	37.88	0.33	103,430.96	31.20	1.00	91,114.60	3,762	72,456.12
Brady Township	46.63	9.62	148,993.54	29.45	8.60	194,054.41	3,613	69,586.38
Charleston Township	23.95	2.44	70,643.38	20.85	1.20	68,393.40	1,942	37,402.92
Climax Township	47.40	0.00	128,454.00	25.35	0.00	62,563.80	1,696	32,664.96
Comstock Township	74.50	67.19	359,925.89	43.31	36.31	619,332.13	14,854	286,088.04
Cooper Township	62.83	32.49	246,685.79	30.86	9.21	206,143.21	10,111	194,737.86
Kalamazoo Township	74.89	74.89	379,093.18	25.57	25.57	423,976.16	21,918	422,140.68
Oshtemo Township	77.52	48.99	325,303.67	41.87	29.27	516,422.67	21,705	418,038.30
Pavilion Township	48.32	19.94	177,846.08	26.95	11.97	235,445.22	6,222	119,835.72
Portage City	0.00	0.00	0.00	10.63	10.63	176,256.03	0	0.00
Prairie Ronde Townsh	52.11	0.00	141,218.10	21.52	0.00	53,111.36	2,250	43,335.00
Richland Township	49.24	22.22	185,701.84	26.53	12.65	244,005.49	6,829	131,526.54
Ross Township	53.44	2.11	149,785.12	26.18	3.25	110,479.49	3,812	73,419.12
Schoolcraft Township	34.23	20.39	140,720.58	27.96	22.46	385,983.24	4,418	85,090.68
Texas Township	92.70	69.29	414,187.07	32.34	24.58	426,712.66	14,697	283,064.22
Wakeshma Township	47.52	0.00	128,779.20	25.25	0.00	62,317.00	1,301	25,057.26
266. Totals	823.16	369.90	\$3,100,768.40	445.82	196.70	\$3,876,310.87	119,130	\$2,294,443.80

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* (\$)
Alamo Township	0.00	194,888.05	194,888.05	263,250.38
Brady Township	0.00	118,815.93	118,815.93	68,716.35
Charleston Township	0.00	110,648.93	110,648.93	70,111.83
Climax Township	0.00	0.00	0.00	71,988.14
Comstock Township	0.00	480,651.46	480,651.46	639,688.59
Cooper Township	0.00	161,761.28	161,761.28	889,465.59
Kalamazoo Township	0.00	47,922.36	47,922.36	245,064.88
Oshtemo Township	0.00	140.16	140.16	326,507.34
Pavilion Township	0.00	1,084,198.69	1,084,198.69	320,750.88
Portage, City of				
Prairie Ronde Townsh	0.00	0.00	0.00	120,646.92
Richland Township	0.00	378,004.34	378,004.34	296,656.32
Ross Township	0.00	3,099,768.36	3,099,768.36	2,866,360.31
Schoolcraft Township	0.00	141,463.76	141,463.76	166,043.96
Texas Township	0.00	760,693.07	760,693.07	740,790.25
Wakeshma Township	0.00	346,312.58	346,312.58	175,786.03
267. Totals	\$0.00	\$6,925,268.97	\$6,925,268.97	\$7,261,827.77

*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: 1.5" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 106 510690	27,886.84	11/15/2019	Asphalt

Work Type: 2" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 209 510736	110,648.93	11/15/2019	Asphalt
489 318 510738	95,525.28	11/15/2019	Asphalt
489 106 510007	20,567.29	11/15/2019	Asphalt
459 600 219003	230,091.83	11/15/2019	Asphalt

Work Type: Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 419 680744	31,870.91	11/15/2019	Asphalt
504 419 680747	13,234.56	11/15/2019	Asphalt
504 420 680101	49,650.71	11/15/2019	Asphalt

Work Type: Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 112 380012	10,237.63	11/15/2019	Asphalt
474 112 380020	53,548.35	11/15/2019	Asphalt
474 112 380034	36,774.40	11/15/2019	Asphalt
474 316 380027	40,548.25	11/15/2019	Asphalt
504 105 680703	60,125.81	11/15/2019	Asphalt
504 413 680717	151,412.74	11/15/2019	Asphalt
504 413 680718	14,307.74	11/15/2019	Asphalt
504 413 680719	20,163.15	11/15/2019	Asphalt
504 413 680720	6,755.80	11/15/2019	Asphalt
504 413 680721	11,740.59	11/15/2019	Asphalt

Year Ended - 2019

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

Work Type: Chip Seal, Fog Seal (1-2 years)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 105 380669	82,229.02	11/15/2019	Asphalt
474 106 380005	21,336.37	11/15/2019	Asphalt
474 111 380008	28,140.03	11/15/2019	Asphalt
474 111 380009	48,830.21	11/15/2019	Asphalt
474 112 380014	13,125.27	11/15/2019	Asphalt
474 112 380016	49,183.15	11/15/2019	Asphalt
474 112 380017	82,654.71	11/15/2019	Asphalt
474 207 380025	17,649.78	11/15/2019	Asphalt
474 207 380026	18,410.11	11/15/2019	Asphalt
474 210 380003	47,710.39	11/15/2019	Asphalt
474 210 380004	54,856.25	11/15/2019	Asphalt
474 210 380104	16,689.17	11/15/2019	Asphalt
474 318 380670	111,759.26	11/15/2019	Asphalt
474 413 380031	64,615.30	11/15/2019	Asphalt
474 419 380038	26,438.65	11/15/2019	Asphalt
474 318 380671	14,989.76	11/15/2019	Asphalt
474 317 380037	42,509.30	11/15/2019	Asphalt
474 315 380023	138,323.36	11/15/2019	Asphalt
474 315 380022	24,958.36	11/15/2019	Asphalt

Work Type: Crack Fill

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 315 680793	3,908.59	11/15/2019	Asphalt
474 209 380041	539.39	11/15/2019	Asphalt
474 318 380039	4,169.16	11/15/2019	Asphalt
474 318 380040	2,475.44	11/15/2019	Asphalt
504 105 680706	3,861.69	11/15/2019	Asphalt
504 420 680102	1,172.58	11/15/2019	Asphalt
474 105 380072	9,529.15	11/15/2019	Asphalt
474 106 380048	3,189.41	11/15/2019	Asphalt
474 111 380051	4,455.79	11/15/2019	Asphalt
474 111 380052	1,954.30	11/15/2019	Asphalt
474 111 380053	12,030.65	11/15/2019	Asphalt
474 111 380054	4,143.11	11/15/2019	Asphalt
474 111 380055	4,674.68	11/15/2019	Asphalt
474 111 380056	54,495.56	11/15/2019	Asphalt
474 111 380057	1,172.58	11/15/2019	Asphalt
474 112 380058	390.86	11/15/2019	Asphalt
474 207 380060	11,728.38	11/15/2019	Asphalt
474 207 380061	8,927.22	11/15/2019	Asphalt

Year Ended - 2019

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

474 207 380062	5,460.31	11/15/2019	Asphalt
474 208 380063	2,110.64	11/15/2019	Asphalt
474 210 380045	2,110.64	11/15/2019	Asphalt
474 210 380046	7,126.67	11/15/2019	Asphalt
474 210 380047	7,249.13	11/15/2019	Asphalt
474 316 380043	2,227.90	11/15/2019	Asphalt
474 316 380044	4,690.31	11/15/2019	Asphalt
474 317 380071	3,508.62	11/15/2019	Asphalt
474 413 380068	11,376.61	11/15/2019	Asphalt
474 413 380069	1,125.67	11/15/2019	Asphalt
474 413 380070	7,520.13	11/15/2019	Asphalt
474 419 380064	4,690.31	11/15/2019	Asphalt
474 419 380065	3,674.08	11/15/2019	Asphalt
474 419 380066	7,582.67	11/15/2019	Asphalt
474 420 380059	3,924.23	11/15/2019	Asphalt
474 600 389003	11,569.43	11/15/2019	Asphalt
474 600 389004	5,628.37	11/15/2019	Asphalt
474 600 389005	5,003.00	11/15/2019	Asphalt
504 210 680013	8,975.29	11/15/2019	Asphalt

Work Type: Crack Fill, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 208 680726	13,997.87	11/15/2019	Asphalt
504 419 680789	11,494.24	11/15/2019	Asphalt
504 420 680004	11,285.47	11/15/2019	Asphalt

Work Type: Crack Fill, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 106 380006	183,381.67	11/15/2019	Asphalt
474 106 380007	83,002.83	11/15/2019	Asphalt
474 600 389002	161,086.22	11/15/2019	Asphalt
504 106 680713	9,371.14	11/15/2019	Asphalt
504 111 680729	26,351.08	11/15/2019	Asphalt
504 111 680730	63,755.27	11/15/2019	Asphalt
504 111 680731	36,377.74	11/15/2019	Asphalt
504 111 680732	111,010.11	11/15/2019	Asphalt
504 111 680733	20,842.00	11/15/2019	Asphalt
504 111 680734	190,545.09	11/15/2019	Asphalt
504 112 680784	17,542.50	11/15/2019	Asphalt
504 112 680786	21,236.11	11/15/2019	Asphalt
504 112 680787	5,252.40	11/15/2019	Asphalt
504 112 680788	10,574.71	11/15/2019	Asphalt

Year Ended - 2019

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

504 210 680735	140,750.01	11/15/2019	Asphalt
504 210 680741	39,953.21	11/15/2019	Asphalt
504 210 680743	38,377.07	11/15/2019	Asphalt
504 413 680716	26,139.29	11/15/2019	Asphalt
474 600 380036	161,086.22	11/15/2019	Asphalt
474 317 380035	79,315.07	11/15/2019	Asphalt

Work Type: Crack Fill, HMA Wedging, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 207 680722	60,145.36	11/15/2019	Asphalt
504 207 680723	57,093.78	11/15/2019	Asphalt
504 207 680724	22,593.47	11/15/2019	Asphalt
504 207 680725	35,898.56	11/15/2019	Asphalt
504 315 680794	21,022.45	11/15/2019	Asphalt
504 315 680795	5,646.39	11/15/2019	Asphalt
504 316 680009	42,111.56	11/15/2019	Asphalt
504 316 680010	32,092.47	11/15/2019	Asphalt
504 316 680011	66,426.06	11/15/2019	Asphalt
504 419 680745	25,123.76	11/15/2019	Asphalt
504 419 680748	17,519.68	11/15/2019	Asphalt
504 420 680003	14,563.06	11/15/2019	Asphalt
504 420 680005	27,437.65	11/15/2019	Asphalt
504 420 680008	28,391.46	11/15/2019	Asphalt

Work Type: Crush and Shape/4" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 105 510698	194,888.05	11/15/2019	Asphalt
489 208 510700	122,621.11	11/15/2019	Asphalt
489 208 510716	166,211.21	11/15/2019	Asphalt
489 208 510717	675,187.30	11/15/2019	Asphalt
489 208 510718	211,564.82	11/15/2019	Asphalt
489 208 510719	374,205.24	11/15/2019	Asphalt
489 208 510721	227,804.41	11/15/2019	Asphalt
489 210 510742	229,644.21	11/15/2019	Asphalt
489 208 510720	273,929.32	11/15/2019	Asphalt

Work Type: Crush and Shape/6" HMA Overlay

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

459 412 210161	196,561.83	11/15/2019	Asphalt
459 600 219002	1,838,373.06	11/15/2019	Asphalt
489 317 510737	197,321.83	11/15/2019	Asphalt

Work Type: Full Reconstruct/4" HMA Paving

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 106 510691	74,098.04	11/15/2019	Asphalt
494 207 560142	301,153.69	11/15/2019	Asphalt
494 315 560149	183,882.56	11/15/2019	Asphalt

Work Type: Gravel/Grade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 317 510734	6,940.20	11/15/2019	Gravel
489 317 510735	35,699.04	11/15/2019	Gravel
489 317 510733	23,072.85	11/15/2019	Gravel
489 317 510732	40,391.02	11/15/2019	Gravel

Work Type: Gravel/Pulverize/Grade

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 317 510731	42,887.64	11/15/2019	Gravel
489 208 510005	43,208.61	11/15/2019	Gravel

Work Type: HMA Wedging, Chip Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
504 318 680728	29,482.19	11/15/2019	Asphalt
504 419 680746	25,291.84	11/15/2019	Asphalt
504 600 689001	21,817.29	11/15/2019	Asphalt

Work Type: HMA Wedging, Chip Seal, Fog Seal

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
474 105 380666	47,124.91	11/15/2019	Asphalt

Year Ended - 2019

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

474 105 380667	58,526.30	11/15/2019	Asphalt
474 112 380011	40,723.93	11/15/2019	Asphalt
474 112 380013	108,186.25	11/15/2019	Asphalt
474 112 380015	181,196.40	11/15/2019	Asphalt
474 112 380021	83,899.29	11/15/2019	Asphalt
474 210 380001	183,832.02	11/15/2019	Asphalt
474 413 380028	22,968.21	11/15/2019	Asphalt
474 413 380030	60,995.00	11/15/2019	Asphalt
474 420 380024	123,829.31	11/15/2019	Asphalt
474 600 389001	220,760.25	11/15/2019	Asphalt
504 105 680701	40,429.06	11/15/2019	Asphalt
504 105 680704	13,358.33	11/15/2019	Asphalt
504 105 680705	30,021.77	11/15/2019	Asphalt
504 106 680707	32,715.57	11/15/2019	Asphalt
504 106 680710	22,990.45	11/15/2019	Asphalt
504 106 680711	18,040.36	11/15/2019	Asphalt
504 106 680714	49,012.68	11/15/2019	Asphalt
504 112 680778	54,820.46	11/15/2019	Asphalt
504 112 680779	11,842.78	11/15/2019	Asphalt
504 112 680780	49,333.85	11/15/2019	Asphalt
504 112 680781	29,174.98	11/15/2019	Asphalt
504 112 680782	45,137.89	11/15/2019	Asphalt
504 112 680783	50,657.75	11/15/2019	Asphalt
504 112 680785	42,475.55	11/15/2019	Asphalt
504 210 680736	40,583.27	11/15/2019	Asphalt
504 210 680737	13,464.77	11/15/2019	Asphalt
504 210 680738	66,982.09	11/15/2019	Asphalt
504 210 680739	37,838.49	11/15/2019	Asphalt
504 210 680740	37,085.65	11/15/2019	Asphalt
504 419 680791	14,495.96	11/15/2019	Asphalt
474 413 380019	56,954.70	11/15/2019	Asphalt

Work Type: Mill, 1.5" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 210 210589	312,884.71	11/15/2019	Asphalt
489 111 510740	47,922.36	11/15/2019	Asphalt
489 208 510723	100,332.44	11/15/2019	Asphalt
489 208 510724	17,756.06	11/15/2019	Asphalt
489 208 510725	253,198.80	11/15/2019	Asphalt
489 208 510726	45,982.19	11/15/2019	Asphalt
489 208 510727	203,160.40	11/15/2019	Asphalt
489 208 510729	250,007.16	11/15/2019	Asphalt
489 208 510730	55,627.66	11/15/2019	Asphalt
489 413 510693	178,975.98	11/15/2019	Asphalt
489 413 510694	73,117.49	11/15/2019	Asphalt

Year Ended - 2019

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

489 413 510699	382,186.56	11/15/2019	Asphalt
489 419 510747	108,436.43	11/15/2019	Asphalt
489 600 519002	39,209.08	11/15/2019	Asphalt

Work Type: Mill/2" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 106 210075	1,054,013.66	11/15/2019	Asphalt
459 112 210038	75,881.85	11/15/2019	Asphalt
459 413 210080	490,889.12	11/15/2019	Asphalt
459 413 210592	445,337.92	11/15/2019	Asphalt
459 419 210591	189,459.69	11/15/2019	Asphalt
489 208 510722	74,648.79	11/15/2019	Asphalt
459 210588	63,749.89	11/15/2019	Asphalt
459 318 210587	19,703.14	11/15/2019	Asphalt

Work Type: Mill/3" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459 106 210087	2,092,021.69	11/15/2019	Asphalt

Work Type: Mill/4" HMA Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489 210 510741	250,880.59	11/15/2019	Asphalt
459 106 210494	455,392.03	11/15/2019	Asphalt