2019

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Van Buren 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

July 8, 2020

Date

Van Buren

Year Ended - 2019

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

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$315,706.24
2. Investments	8,216,218.56
3. AccountsReceivable :	
a. Michigan Transportation Fund	1,689,279.84
b. State Trunkline Maintenance	0.00
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	474,839.31
e. Due on Special Assessement	0.00
f. Sundry Accounts Receivable	9,303.40

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	705,031.03
6. Equipment Materials and Parts	396,332.38
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	2,550,000.00
10. TOTAL ASSETS	**$14,356,710.76**

Year Ended - 2019

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

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$36,557.83	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	144,198.84	
14. Advances	0.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	0.00	
18. Other	2,605,547.35	

Fund Balances

19. Primary Road Fund	2,571,064.49	
20. Local Road Fund	189,646.08	
21. County Road Commission Fund	8,809,696.17	
22. Total Fund Balances	11,570,406.74	
23. TOTAL LIABILITIES AND FUND BALANCES		**$14,356,710.76**

Van Buren

Year Ended - 2019

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

CAPITAL ASSETS ACCOUNT GROUP

Assets	**(A)**	**(B)**	
24. Land		$217,765.20	
25. Land Improvements	$724,241.51		
25 a.Less: Accumulated Depreciation	(292,244.06)	431,997.45	
26. Depletable Assets	146,078.25		
26 a.Less: Accumulated Depreciation	(108,606.36)	37,471.89	
27. Buildings	7,314,955.06		
27 a.Less: Accumulated Depreciation	(2,446,475.95)	4,868,479.11	
28. Equipment - Road	13,158,658.75		
28 a.Less: Accumulated Depreciation	(9,792,640.24)	3,366,018.51	
29. Equipment - Shop	205,556.34		
29 a.Less: Accumulated Depreciation	(166,844.64)	38,711.70	
30. Equipment - Engineers	121,006.24		
30 a.Less: Accumulated Depreciation	(75,255.85)	45,750.39	
31. Equipment - Yard and Storage	231,344.43		
31 a.Less: Accumulated Depreciation	(175,773.13)	55,571.30	
32. Equipment and Furniture - Office	116,956.50		
32 a.Less: Accumulated Depreciation	(87,558.40)	29,398.10	
33. Infrastructure	106,044,896.62		
33 a.Less: Accumulated Depreciation	(42,607,458.96)	63,437,437.66	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$72,528,601.31**

Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	9,091,163.65	
	37 d.Infrastructure	63,437,437.66	
	38. Total Equities		**$72,528,601.31**

Long Term Debt		
39. Bonds Payable (Act 51)	0.00	
40. Notes Payable (Act 143)	0.00	
41. Vested Vacation and Sick Leave Payable	203,834.92	
42. Installment/Lease Purchase Payable	815,000.00	
43. Other	0.00	
44. Total Liabilities		**$1,018,834.92**

Fiduciary Fund	
45. Deferred Compensation (Pension) Plan	**$1,472,692.44**

Van Buren

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	$924,000.00	$1,618,922.04	$2,542,922.04
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	924,000.00	1,618,922.04	2,542,922.04
Licenses and Permits				
49. Specify	0.00	0.00	93,207.85	93,207.85
Federal Sources				
50. Surface Tran. Program (STP)	447,408.49	260,000.00	0.00	707,408.49
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	124,410.76	0.00	0.00	124,410.76
56. Total Federal Sources	571,819.25	260,000.00	0.00	831,819.25
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	6,058.55	3,941.45		10,000.00
58. Snow Removal	33,293.40	45,976.60		79,270.00
59. Urban Road	453,429.45	191,766.69		645,196.14
60. Allocation	5,854,486.68	3,808,696.91		9,663,183.59
61. Total MTF	6,347,268.08	4,050,381.65		10,397,649.73
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	11,540.82	64,580.63	76,121.45
64. Total Other	0.00	11,540.82	64,580.63	76,121.45
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)	64,355.41	0.00		64,355.41
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	64,355.41	0.00		64,355.41
72. Total State Sources	$6,411,623.49	$4,061,922.47	$64,580.63	$10,538,126.59

Van Buren

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	$0.00	$0.00
74. Township Contr.	68,240.00	4,191,330.51	0.00	4,259,570.51
75. Other	58.69	88.88	30.00	177.57
76. Total Contributions	68,298.69	4,191,419.39	30.00	4,259,748.08
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	10,747.48	10,747.48
80. Other	0.00	0.00	1,307.74	1,307.74
81. Total Charges	0.00	0.00	12,055.22	12,055.22
Interest and Rents				
82. Interest Earned	30,359.78	10,120.00	180,095.67	220,575.45
83. Property Rentals	0.00	0.00	8,728.50	8,728.50
84. Total Interest/Rents	30,359.78	10,120.00	188,824.17	229,303.95
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	2,704.37	2,704.37
89. Contributions from Private Sources	331.80	281.65	5,540.38	6,153.83
90. Other	136.95	1,466.00	2,000.00	3,602.95
91. Total Other	468.75	1,747.65	10,244.75	12,461.15
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	**$7,082,569.96**	**$9,449,209.51**	**$1,987,864.66**	**$18,519,644.13**

Van Buren

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	1,678,757.61	2,503,941.26		4,182,698.87
105. Structures	14,409.49	434,966.40		449,375.89
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.	1,693,167.10	2,938,907.66		4,632,074.76
Maintenence				
111. Roads	2,578,774.86	4,367,578.32		6,946,353.18
112. Structures	2,659.48	16,404.28		19,063.76
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	760,474.12	1,071,025.74		1,831,499.86
115. Traffic Control	172,877.14	198,790.04		371,667.18
116. Total Maintenance	3,514,785.60	5,653,798.38		9,168,583.98
117. Total Construction, Preservation And Maintenance	5,207,952.70	8,592,706.04		13,800,658.74
Other				
118. Trunkline Maintenance	0.00		0.00	0.00
119. Trunkline Non-maintenance	0.00		0.00	0.00
120. Administrative Expense	439,436.22	725,034.66		1,164,470.88
121. Equipment - Net	221,210.76	394,187.47	71,440.20	686,838.43
122. Capital Outlay - Net	0.00	0.00	825,588.14	825,588.14
123. Debt Principal Payment	0.00	0.00	395,000.00	395,000.00
124. Interest Expense	0.00	0.00	18,920.60	18,920.60
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	(82,396.55)	(82,396.55)
127. Total Other	660,646.98	1,119,222.13	1,228,552.39	3,008,421.50
128. Total Expenditures	**$5,868,599.68**	**$9,711,928.17**	**$1,228,552.39**	**$16,809,080.24**

Van Buren

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	$7,082,569.96	$9,449,209.51	$1,987,864.66	$18,519,644.13
130. Total Expenditures	5,868,599.68	9,711,928.17	1,228,552.39	16,809,080.24
131. Excess of Revenues Over (Under) Expenditures	1,213,970.28	(262,718.66)	759,312.27	1,710,563.89
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		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	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,213,970.28	(262,718.66)	759,312.27	1,710,563.89
136. Beginning Fund	0.00	0.00	9,859,842.85	9,859,842.85
137. Adjustment	1,357,094.21	452,364.74	(1,809,458.95)	0.00
138. Beginning Fund Balance Restated	1,357,094.21	452,364.74	8,050,383.90	9,859,842.85
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$2,571,064.49	$189,646.08	$8,809,696.17	$11,570,406.74

EQUIPMENT EXPENSE

Direct Equipment Expense		
141. Labor and Fringe Benefits	$605,551.61	
142. Depreciation	1,136,041.23	
143. Other	647,469.55	
144. Total Direct		2,389,062.39
145. Indirect Equipment Expense		943,635.28
Operating Equipment Expense		
146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	339,161.26	
148. Total Operating		$339,161.26
149. TOTAL EQUIPMENT EXPENSE		$3,671,858.93

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	71,378.31	30,627.68		102,005.99
152. Maintenance	890,010.31	1,682,522.95		2,572,533.26
153. Inventory Operations	0.00	0.00	50,479.55	50,479.55
154. MDOT	0.00		0.00	0.00
155. Other Reimbursable Charges	0.00	0.00	147,273.14	147,273.14
156. All Other Charges	0.00	0.00	112,728.56	112,728.56
157. Total Equipment Rental Credits	961,388.62	1,713,150.63	310,481.25	2,985,020.50
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				686,838.43

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$961,388.62	$1,713,150.63	$310,481.25	$2,985,020.50
	(A)	(B)	(C)	(D)
160. Percent of Total	32.21 %	57.39 %	10.40 %	100.00 %
161. Prorated Total Equipment Expense	1,182,599.38	2,107,338.10	381,921.45	3,671,858.93
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	221,210.76	394,187.47	71,440.20	686,838.43

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.	67,864.54		66,735.64
165. Primary Maintenance	338,456.91		332,826.85
166. Local Construction/Cap. Imp.	0.00		0.00
167. Local Preservation - Struct. Imp.	40,188.52		39,520.00
168. Local Maintenance	632,468.99		621,948.18
169. Inventory	16,529.63		16,254.67
170. Equipment Expense - Direct	305,315.19		300,236.42
171. Equipment Expense - Indirect	198,966.74		154,799.40
172. Equipment Expense - Operating	0.00		0.00
173. Administration	483,444.90		305,557.75
174. State Trunkline Maintenance	0.00		
175. Sundry Account Rec.	65,829.23		
176. Capital Outlay	0.00		0.00
177. Other	916,256.18		327,541.16
178. Total Payroll	$3,065,320.83		
179. Less Applicable Payroll	0.00		
180. Total Applicable Labor Cost	$3,065,320.83	Total Distributive	$2,165,420.07

	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	$352,927.71	$81,610.34	$497,185.25	$1,381,094.48	$31,994.43	$19,317.99	$2,364,130.20
182. Less: Benefits Recovered	(9,829.66)	(2,107.98)	(10,312.98)	(25,645.01)	(201.59)	(133.62)	(48,230.84)
183. Less: Refunds	(25.20)	0.00	0.00	(144,293.76)	(4,240.33)	(1,920.00)	(150,479.29)
184. Benefits to be Distributed	343,072.85	79,502.36	486,872.27	1,211,155.71	27,552.51	17,264.37	2,165,420.07
185. Applicable Labor Cost	1,483,494.01	2,883,266.65	2,883,266.65	2,883,266.65	2,883,266.65	2,883,266.65	
186. Factor	0.231260	0.027574	0.168861	0.420064	0.009556	0.005988	0.863303

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.	1,577,513.94	115,653.19
189. Primary Maintenance	3,274,705.47	240,080.37
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,738,163.11	200,744.53
192. Local Maintenance	5,267,611.21	386,187.42
193. Other	0.00	0.00
194. TOTAL	$12,857,993.73	$942,665.51

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	6,684.99	55,749.66	(16,506.00)	0.00	896,736.86	$942,665.51
196. Applicable Operation Cost	12,857,993.73	12,857,993.73	12,857,993.73	12,857,993.73	12,857,993.73	
197. Factor	0.000520	0.004336	(0.001284)	0.000000	0.069742	$0.073314

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	
	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.	254,931.21	273,393.34	1,438,235.89	2,665,514.32	1,693,167.10	2,938,907.66
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,589,992.36	4,095,190.39	924,793.24	1,558,607.99	3,514,785.60	5,653,798.38
202. Total	$2,844,923.57	$4,368,583.73	$2,363,029.13	$4,224,122.31	$5,207,952.70	$8,592,706.04

Van Buren

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

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$15,862.70
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	2,082,666.23
218. Equipment Shop (977)	31,317.13
219. Equipment Engineers (978)	48,212.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	9,129.75
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$2,187,187.81

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	2,187,187.81	2,187,187.81
225. Less: Equipment Retirements 689	0.00	0.00	(12,136.63)	(12,136.63)
226. Sub-total	0.00	0.00	2,175,051.18	2,175,051.18
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,349,463.04)	(1,349,463.04)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$825,588.14	$825,588.14

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	8,265,575.51	8,265,575.51
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	2,704.37	2,704.37

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			$10,397,649.73
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			1,164,470.88
234. Total Capital Outlay (from Page 13)			2,187,187.81
235. Debt Principal Payment (from Page 6 Expenditures)			395,000.00
236. Interest Expense (from Page 6 Expenditures)			18,920.60
236 a. Total Deductions			3,765,579.29
236 b. Adjusted MTF Returns			6,632,070.44
237. Preser - Struct Imp (from Page 6 Expenditures)	$1,693,167.10	$2,938,907.66	4,632,074.76
238. Routine Maintenance (from Page 6 Expenditures)	3,514,785.60	5,653,798.38	9,168,583.98
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,207,952.70	8,592,706.04	13,800,658.74
241. 90% of Adjusted MTF Returns			5,968,863.40

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	2010	2011	2012	2013	2014
Expenditures ($)	3,753,308.60	982,111.79	441,199.83	200,928.45	129,194.90

Fiscal Year	2015	2016	2017	2018	2019
Expenditures ($)	598,433.63	498,706.79	182,032.87	393,803.07	0.00

242. TOTAL $7,179,719.93

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

0,397,649.73 x .10 = 1,039,764.97

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	$82,567.59
712-724	Fringe Benefits - Shop Employees	179,202.07
721	Drug Testing	3,960.69
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	35,250.63
733	Welding Supplies	13,717.56
734	Safety Supplies - Shop	1,376.64
736	Tire Shop Supplies	0.00
737	Shop Supplies	34,003.20
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	6,497.11
806	Laundry Services	7,479.41
807	Data Processing - Shop	0.00
810	Education Expense - Shop	25,266.15
850-859	Communications - Shop	42,985.02
861	Travel and Mileage - Shop Employees	2,468.00
862	Freight Costs	0.00
875	Insurance - Shop Buildings	9,875.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	49,527.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	86,045.66
931	Buildings Repairs and Maintenance	149,513.76
932	Yard and Storage Repairs and Maintenance	25,866.58
933	Shop Equipment Repairs and Maintenance	2,783.39
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	16,652.29
944-947	Underground Storage Tank Expense	4,281.23
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	127,211.60
968	Depreciation - Storage Building	25,842.48
968	Depreciation - Shop Equipment	11,840.32
968	Depreciation - Stockroom Expense	0.00
707	Other:	(578.10)
	243. TOTAL	$943,635.28

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	$412,820.68
709-714	Administrative Leave	66,097.03
724	Fringe Benefits	305,558.42
727	Postage	4,055.25
728	Office Supplies	18,234.47
730	Dues and Subscriptions	33,525.09
801	Contractual Services	0.00
803	Legal Services	94,939.80
804	Auditing and Accounting Services	10,465.00
807	Data Processing	64,122.30
810	Education	47,797.57
850-853	Communications	10,918.15
861	Travel and Mileage	13,272.37
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,695.92
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	28,490.00
882	Insurance - General Liability	0.00
920-923	Utilities	12,374.18
931	Building Repair/Maintenance	15,075.26
934	Office Equipment Repair/Maintenance	6,295.44
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	12,077.28
968	Depreciation - Engineering Equipment	13,677.81
968	Depreciation - Office Equipment and Furniture	13,316.89
	Other:	(18,926.03)
	244. TOTAL	$1,167,882.88

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	0.00
691	Purchase Discounts	(3,412.00)
	Other:	0.00
	Total Credits to Administrative Expense	$(3,412.00)
	245. Net Administrative Expense	$1,164,470.88

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

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System			Local System	
ROADS	*Unit		Expenditures	*Unit	Expenditures
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	
ROADS	*Unit		Expenditures	*Unit	Expenditures
251. Reconstruction	2.50 mi.	x	$768,103.12	0.33 mi.	$615,545.04
252. Resurfacing	10.44 mi.		480,473.72	12.32 mi.	1,510,348.00
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	1.00 ea.	134,559.96
257. Other	2.00 ea.		118,547.39	1.00 ea.	175,026.53
MISCELLANEOUS					
258. Roadside Parks	0.00 ea.		0.00	0.00 ea.	0.00
259. Other	5.00 ea.		311,633.38	5.00 ea.	68,461.73
260. Subtotals			1,678,757.61		2,503,941.26
BRIDGES					
261. Replacement	0.00 ea.		0.00	0.00 ea.	0.00
262. Recondition or Repair	4.00 ea.		14,409.49	6.00 ea.	17,524.45
263. Replace with Culvert	0.00 ea.		0.00	3.00 ea.	417,441.95
264. Bridge Subtotals			14,409.49		434,966.40
265. TOTAL PRESERVATION - STRUCT IMP			$1,693,167.10		$2,938,907.66

*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

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
ALMENA	66.32	7.50	197,367.20	15.43	2.05	67,012.89	4,992	96,145.92
ANTWERP	67.39	37.77	271,461.94	22.46	12.93	237,912.37	8,200	157,932.00
ARLINGTON	54.33	0.00	147,234.30	17.91	0.00	44,201.88	2,073	39,925.98
BANGOR	62.78	0.00	170,133.80	18.50	0.00	45,658.00	2,121	40,850.46
BLOOMINGDALE	57.14	0.00	154,849.40	22.35	0.00	55,159.80	2,649	51,019.74
COLUMBIA	62.74	0.00	170,025.40	28.65	0.00	70,708.20	2,389	46,012.14
COVERT	50.89	0.00	137,911.90	19.05	0.00	47,015.40	2,888	55,622.88
DECATUR	49.73	0.00	134,768.30	15.27	0.00	37,686.36	1,943	37,422.18
GENEVA	54.33	0.00	147,234.30	24.71	0.00	60,984.28	3,573	68,815.98
HAMILTON	41.69	0.00	112,979.90	20.23	0.00	49,927.64	1,489	28,678.14
HARTFORD	48.69	6.53	147,308.46	15.66	5.48	115,988.12	3,274	63,057.24
KEELER	54.57	0.00	147,884.70	18.48	0.00	45,608.64	2,169	41,774.94
LAWRENCE	51.34	0.00	139,131.40	26.56	0.00	65,550.08	2,263	43,585.38
PAW PAW	60.41	12.63	193,416.86	22.16	3.88	109,449.32	3,596	69,258.96
PINE GROVE	56.48	0.00	153,060.80	15.81	0.00	39,019.08	2,773	53,407.98
PORTER	51.91	0.00	140,676.10	19.86	0.00	49,014.48	2,406	46,339.56
SOUTH HAVEN	33.53	14.31	124,523.42	15.44	6.55	130,546.07	4,046	77,925.96
WAVERLY	55.72	3.05	158,174.80	8.53	1.20	37,987.64	2,467	47,514.42
266. Totals	979.99	81.79	$2,848,142.98	347.06	32.09	$1,309,430.25	55,311	$1,065,289.86

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 ($)	Township Contributions* ($)
ALMENA	0.00	0.00	0.00	58,076.36
ANTWERP	0.00	962,097.48	962,097.48	670,374.13
ARLINGTON	0.00	177,484.42	177,484.42	232,287.38
BANGOR	0.00	532,747.33	532,747.33	400,344.52
BLOOMINGDALE	0.00	291,959.08	291,959.08	294,495.17
COLUMBIA	0.00	898,326.00	898,326.00	116,212.69
COVERT	0.00	6,670.33	6,670.33	179,415.32
DECATUR	0.00	88,993.27	88,993.27	158,564.96
GENEVA	0.00	157,654.40	157,654.40	344,084.49
HAMILTON	0.00	47,550.09	47,550.09	113,612.16
HARTFORD	0.00	10,891.35	10,891.35	484,391.10
KEELER	0.00	323,961.31	323,961.31	145,173.17
LAWRENCE	0.00	36,022.02	36,022.02	120,123.96
PAW PAW	0.00	123,701.55	123,701.55	228,303.70
PINE GROVE	0.00	1,518.74	1,518.74	110,957.70
PORTER	0.00	0.00	0.00	123,521.18
SOUTH HAVEN	0.00	691,014.79	691,014.79	286,474.59
WAVERLY	0.00	281,482.60	281,482.60	193,157.93
267. Totals	**$0.00**	**$4,632,074.76**	**$4,632,074.76**	**$4,259,570.51**

*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: Bituminous Surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2337	1.00	04/22/2019	Asphalt
459.3640	1.00	04/15/2019	Asphalt
521.2501.001	1.00	04/15/2019	Asphalt
459.2928	219,819.00	07/15/2019	Asphalt
489.2438	62,551.00	08/12/2019	Asphalt
489.2439	77,608.00	07/18/2019	Asphalt
489.3116	90,414.00	10/18/2019	Asphalt
489.3640	77,636.00	08/15/2019	Asphalt

Work Type: Crush, Shape, Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.3813	1.00	05/01/2019	Asphalt

Work Type: Culvert Replacement, Drn Correction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-2849	107,086.00	08/30/2019	Gravel
489.2849	1.00	03/18/2019	Gravel
489.2760	12,427.00	10/02/2019	Gravel

Work Type: Culvert Replacement/Drainage Correction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
459.2218	104,116.00	06/28/2019	Asphalt
459.2708	62,262.00	06/28/2019	Asphalt
459.3323	29,756.00	06/28/2019	Asphalt
489.3711	43,144.00	06/01/2019	Asphalt
459.2342	39,598.00	07/31/2019	Asphalt
489.3035	1.00	02/01/2019	Asphalt

Work Type: Mill & Overlay

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2374	124,297.00	11/20/2019	Asphalt

Work Type: Overlay 1.5"

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489.2285	162,671.00	08/26/2019	Asphalt
489.2968	122,187.00	07/23/2019	Asphalt
489.2969	150,774.00	08/24/2019	Asphalt
489.3109	141,099.00	06/28/2019	Asphalt
489.3110	148,116.00	06/13/2019	Asphalt
489.3111	34,860.00	05/23/2019	Asphalt
489.3113	52,838.00	05/24/2019	Asphalt
489.3114	132,264.00	09/05/2019	Asphalt
489.3115	63,309.00	05/17/2019	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
489-2546	460,680.00	11/01/2019	Asphalt
489.2548	159,359.00	08/22/2019	Asphalt

Work Type: Sealcoat

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
467.2102 - 2019	93,890.00	08/30/2019	Asphalt
467.2402 - 2019	64,400.00	08/30/2019	Asphalt
467.2502 - 2019	192,131.00	10/04/2019	Asphalt
467.2602 - 2019	86,180.00	08/30/2019	Asphalt
467.2802 - 2019	96,304.00	08/30/2019	Asphalt
467.2902 - 2019	24,241.00	08/30/2019	Asphalt
467.3002 - 2019	163,803.00	08/30/2019	Asphalt
467.3102 - 2019	48,445.00	08/30/2019	Asphalt
467.3202 - 2019	89,436.00	08/30/2019	Asphalt
467.3302 - 2019	211,102.00	08/30/2019	Asphalt
467.3502 - 2019	26,447.00	08/30/2019	Asphalt
467.3702 - 2019	46,778.00	08/30/2019	Asphalt

497.2176 - 2019	82,700.00	08/30/2019	Asphalt
497.2276 - 2019	85,937.00	08/30/2019	Asphalt
497.2376 - 2019	74,534.00	08/30/2019	Asphalt
497.2476 - 2019	153,813.00	08/29/2019	Asphalt
497.2576 - 2019	29,757.00	08/29/2019	Asphalt
497.2676 - 2019	31,229.00	08/01/2019	Asphalt
497.2776 - 2019	82,243.00	07/30/2019	Asphalt
497.2876 - 2019	79,002.00	08/20/2019	Asphalt
497.2976 - 2019	72,319.00	08/01/2019	Asphalt
497.3076 - 2019	135,235.00	09/01/2019	Asphalt
497.3276 - 2019	125,712.00	09/01/2019	Asphalt
497.3376 - 2019	75,092.00	09/10/2019	Asphalt
497.3476 - 2019	348,970.00	09/15/2019	Asphalt
497.3576 - 2019	53,111.00	09/10/2019	Asphalt
497.3676 - 2019	61,285.00	09/15/2019	Asphalt
497.3776 - 2019	47,572.00	09/10/2019	Asphalt
497.3876 - 2019	99,216.00	09/01/2019	Asphalt

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
040	A/R Misc.	0.00
070	A/R Cities, Vill, Twp	7,532.02
078	State Appropriation	0.00
081	A/R Other Govt Unit	1,771.38
228	Due from State	0.00

Line: 9 Other (Identify)

Account	Description	Amount ($)
020	Property Tax Receivable	2,550,000.00

Line: 18 Other (Identify)

Account	Description	Amount ($)
228	Due to State	22,465.21
231	Payroll Ded Payable	33,082.14
339	Deferred Revenues	2,550,000.00

Line: 33 Infrastructure - A

Account	Description	Amount ($)
0130 02	Land/ROW Infrastructure	44,646.00
0131	Infrastructure non Depr	11,856,421.15
0156	Bridges	15,375,967.59
0159	Roads	78,480,410.49
0161	Traffic Signals	287,451.39

Line: 33 Less Accumulated Depreciation - A

Account	Description	Amount ($)
0157	Bridges	(6,104,252.16)
0160	Roads	(36,310,317.28)
0162	Signals	(192,889.52)

Line: 49 Specify - County

Account	Description	Amount ($)
450	Permits and Licenses	93,207.85

Line: 55 FS-Other - Primary

Account	Description	Amount ($)
510 03	Safety	0.00
510 08	TAP	18,277.16
510 13	CMAQ	106,133.60

Line: 63 OTH-Other - County

Account	Description	Amount ($)
0548	Other State Revenues	64,580.63
0550	Non Road	0.00
556	Supplimental Road Funding	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount ($)
0548	Other State Grant	0.00
0558	State of MI Railroad Fund	11,540.82

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
0548	Other State Grant	0.00
0550	Non-Road	0.00

Line: 75 CFL-Other - County

Account	Description	Amount ($)
0674	Public Contributions	30.00

Line: 75 CFL-Other - Local

Account	Description	Amount ($)
674	Contribution from Public Entity	88.88

Line: 75 CFL-Other - Primary

Account	Description	Amount ($)
674	Contributions from Public Entity	58.69

Line: 80 SC-Other - County

Account	Description	Amount ($)
607	Charges for Services	1,307.74

Line: 90 Other2 Other - County

Account	Description	Amount ($)
668	Royalty	0.00
687	Refunds	2,000.00
696	Bond & Insurance Recovery	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount ($)
696	Bond & Insurance Recovery	1,466.00

Line: 90 Other2 Other - Primary

Account	Description	Amount ($)

696	Bond & Insurance Recovery	136.95

Line: 126 Other - County

Account	Description	Amount ($)
A521	Non Road Related Projects	(82,396.55)

Line: 137 Adjustment - County

Account	Description	Amount ($)
82-207	2018 Correction	(1,809,458.95)

Line: 137 Adjustment - Local

Account	Description	Amount ($)
82-207	2018 Correction	452,364.74

Line: 137 Adjustment - Primary

Account	Description	Amount ($)
82-207	2018 Correction	1,357,094.21

Line: 143 Other - Primary

Account	Description	Amount ($)
510	Equ	13,984.58
510	Materials	565,018.60
510	Vouchers	68,466.53
510	Credit TV16039	(0.16)

Line: 151 Preservation-Structural Imp. - Local

Account	Description	Amount ($)
A489	Local Heavy	27,723.95
A490	Local Bridge Heavy	2,903.73

Line: 151 Preservation-Structural Imp. - Primary

Account	Description	Amount ($)
A459	Primary Heavy	70,902.86
A490	Primary Heavy Bridge	475.45

Line: 152 Maintenance - Local

Account	Description	Amount ($)
A497	Local Road Maint	1,682,374.07
A498	Local Bridge Maint	148.88

Line: 152 Maintenance - Primary

Account	Description	Amount ($)
A467	Primary Road Maint	888,945.74
A468	Primary Road Maint Bridge	1,064.57

Line: 155 Other Reimburse Charges - County

Account	Description	Amount ($)
040	A/R - Misc	4,559.07
070	Cities Villages	27,109.70
081	Other Govt	115,604.37
A521	Non Road Related Projects	0.00

Line: 156 All Other Charges - County

Account	Description	Amount ($)
A510	Equip Exp Direct	13,984.58
A511	Equip Indirect	31,993.44
A513	Distributive Fringe Ex	0.00
A514	Dist Other	63,318.18
A515	Administration Exp	3,432.36

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
A514	Dist Hourly	108,389.91
A514	Dist Admin	219,151.25
A521	Non Road	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
A513	Dist Other	116,224.95
A513 EFM	Dist Fringe	343,072.85
A514	Distributive Hourly	110,223.42
A514	Distributive Admin	346,734.96
A521	Non Road	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
Other	Unemployment, Glasses, Vehicle	19,317.99

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
720-725	Other	(133.62)

Line: 183 Less Refunds - Other

Account	Description	Amount ($)
720-725	Other	(1,920.00)

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
Other	Other Equ Rental	63,318.18
Other	Labor/Fringe	784,499.54

Other	Other Misc	48,919.14

Line: 242 Expenditure10

Account	Description	Amount ($)
2018	Non-Motorized	0.00

Line: 243 707 Other

Account	Description	Amount ($)
732	Wash Bay Supplies and Repairs	13,082.58
735	Misc Supplies	0.00
736	Tire Shop Supplies Negative	(336.00)
742	Truck Chains	5.49
744	Replacement Tools	5,326.14
744.1	Mech Tool Allowance	0.00
791	Inv Adj Negativee	(18,656.31)

Line: 243 731 Janitor Supplies - Shop

Account	Description	Amount ($)
731	Janitor Supplies	4,444.40
735	Misc Supplies	30,806.23

Line: 243 737 Shop Supplies

Account	Description	Amount ($)
707.3	Misc Equ Labor	2,617.44
741	Unallocated Equp	31,295.76
743	Rags	90.00

Line: 243 805 Health Services

Account	Description	Amount ($)
745	Physicals	1,495.00
805	Health and Physicals	5,002.11

Line: 243 850-859 Communications - Shop

Account	Description	Amount ($)
851	LG Telephone	2,749.54
851	WG Telephone	3,547.13
851.0	BG Telephone	1,772.51
852	Radio-Tracking	34,915.84

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

Account	Description	Amount ($)
921-923	LG	61,728.96
921-923	BG	14,477.63
921-923	WG	9,839.07

Line: 243 931 Buildings Repairs and Maintenance

Account	Description	Amount ($)
931	LG	101,234.64
931	BG	29,253.75
931	WG	19,025.37

Line: 243 932 Yard and Storage Repairs and Maintenance

Account	Description	Amount ($)
932	LG	13,615.73
932	BG	4,756.27
932	WG	7,494.58

Line: 243 944-947 Underground Storage Tank Expense

Account	Description	Amount ($)
883	Fuel Tank	817.00
883	Fuel Tank	0.00
944	Underground Storage Ex	1,951.93
944	Underground Storage Ex	1,512.30

Line: 244 244 Other

Account	Description	Amount ($)
703.1	Commissioner Voucher	3,348.99
955	Miscellaneous	4,370.94
966.1	Other Overhead	(26,645.96)
EQU	Equipment Rental	0.00

Line: 244 728 Office Supplies

Account	Description	Amount ($)
728	Office Supplies	9,258.46
729	Engineering Supplies	7,351.18
736	Printing	1,624.83

Line: 244 810 Education

Account	Description	Amount ($)
703.4	Ed and Admin Education	187.00
810	Education	47,610.57

Line: 245 245 Other

Account	Description	Amount ($)
955	Misc	0.00
966.1	Other Overhead Recovered	0.00

Line: 257 Other Local System *Unit

Account	Description	Amount ($)
Misc	Trees and Drainage	1.00

Line: 257 Other Local System Expenditure

Account	Description	Amount ($)
Misc	Trees and Drainage	175,026.53

Line: 257 Other Primary System *Unit

Account	Description	Amount ($)
Other	Other	2.00

Line: 257 Other Primary System Expenditure

Account	Description	Amount ($)
Other	Other	118,547.39

Line: 259 Other Local System *Unit

Account	Description	Amount ($)
Other	Other	5.00

Line: 259 Other Local System Expenditure

Account	Description	Amount ($)
Other	Other	68,461.73

Line: 259 Other Primary System *Unit

Account	Description	Amount ($)
Other	Other	5.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount ($)
Other	Other	311,633.38

4425 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

June 24, 2020

Approval of Extension request for the Audit Report

Van Buren County Road Commission
325 W. James St., PO Box 156
Lawrence, MI 49064

Sent Via Email

Municode: 800100

RE: Audit Report for FYE 12/2019

Dear Governing Body:

Thank you for your recent request for an extension of your audit report. Your request has been approved. Therefore, the audit report will be due no later than July 31, 2020.

You may submit a copy of the audit report online by visiting the website at the following link: Michigan Department of Treasury/online report.

Please contact the audit review staff at LAFD_Audits@michigan.gov if you have questions.

Sincerely,

Cary Jay Vaughn, CPA, CGFM
Audit Manager
Community Engagement and Finance Division