AGENDA

St. Clair County Board of Commissioners
Environmental/Public Works Committee

Board of Commissioners' Room
County Administrative Office Building, 2nd Floor
200 Grand River Avenue
Port Huron, MI 48060

April 7, 2022 at 6:00 PM

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1. Roll Call/Opening

2. Additions/Deletions/Changes to the Agenda

3. Citizens to be Heard

4. Updates

5. Conceptual Initiatives

6. Old Business

7. New Business

A. St. Clair County Road Commission Annual Report

B. Contract Approval Request - Raymond Excavating - FINAL ACTION

C. Resolution 22-09 - Authorizing SEMCOG as the Collective Designated Planning Agency and Authorizing the Application of the Materials Management Grant

8. Smiths Creek Landfill Activities Reports

A. Smiths Creek Landfill Activities Reports

9. Other Environmental/Public Works Matters

10. Information Only

A. Monthly PARC Financial Documents

11. Receive and File Packets

12. Adjournment

Committee Chair: Duke Dunn

Note: The County complies with the "Americans with Disabilities Act" and if auxiliary aids or services are required at the meeting for individuals with disabilities, please contact Administrator/Controller's Office, Suite 203, 200 Grand River Avenue, Port Huron, MI 48060, (810) 989-6900 three days prior to said meeting.

St. Clair County Road Commission Annual Report

Summary:

ATTACHMENTS:

	Description	Upload Date	Type
🗋	Annual Report to CBOC 4.5.22	3/30/2022	Cover Memo
🗋	2022 ANNUAL COUNTY PRESENTATION 2022-03-31	3/30/2022	Cover Memo
🗋	2021 Road Commission Audit	4/1/2022	Cover Memo
🗋	2021 DPW Audit	4/1/2022	Cover Memo

COUNTY OF ST. CLAIR

ROAD COMMISSION • PUBLIC WORKS

21 Airport Drive • St. Clair, Michigan 48079-1404

Phone: (810) 364-5720 • Fax: (810) 364-9050

E-Mail: roads@stclaircounty.org • Website: www.sccrc-roads.org

COMMISSIONERS: William L. Blumerich, Timothy J. LaLonde. Timothy M. Ward

April 5, 2022

To: the St. Clair County Board of Commissioners

Re: St. Clair County Road Commission Annual Report

We are pleased to have this opportunity to submit the Annual Report for the St. Clair County Road Commission.

The Road Commission has continued to deliver the essential services our organization provides while maintaining a safe work environment for our employees, which has been especially challenging in these times of Covid-19. We would like to recognize our employees who have demonstrated their dedication by continuing to fulfill their duties on the roads and in the office, all in an effort to best serve the public.

In the following report you will see that we have been persistent in securing federal funding for projects using the County Transportation Millage. We have also continued the various road funding programs – Match Money, Drain Fund, Local Road Funding Assistance, Limestone Program, and Ditching Program – that have proven vital to the townships in maintaining the transportation system.

The challenges have been many – continued increases in costs for equipment and materials, flooding and erosion damage, and growing competition for bridge funding – but we have risen to meet each challenge, thanks in great part to our dedicated employees, our relationship with the townships, and the support of the County Board. Thank you.

BOARD OF COUNTY ROAD COMMISSIONERS
OF THE COUNTY OF ST. CLAIR

William L. Blumerich Chair	Timothy J. LaLonde Vice-Chair	Timothy M. Ward Commissioner

St. Clair County Road Commission

2021 Annual County Presentation

William Blumerich, Chairman
Timothy LaLonde, Vice-Chair
Timothy Ward, Commissioner

2021 SCCRC Material Costs:

22A Dolomite Limestone	$ Amount Varies by Township	+0.32% on average
23A Gravel	$ Amount Varies by Township	+2.85% on average

2021 SCCRC Local Program Funding:

	SCCRC $	Township $	Total $
○ Local Ditching Program	$ 230,000	$ - 0 -	$ 230,000
○ Local Limestone Match Program	$ 460,000	$ 115,000	$ 575,000
○ Local Drainage Match Program	$ 125,000	$ 125,000	$ 250,000
○ Local Road Funding Assistance	$ 937,050	$1,135,050	$2,072,100
○ Local Boom Axe Program	$ 150,000	$ - 0 -	$ 150,000
	County Match	Township Match $	Total $
○ Township Match Money Program	$ 900,000	$ 900,000	$1,800,000
Total contributions	$2,802,050	$2,275,050	$5,077,100

Federal Aid Eligibility

- There are federal aid eligible roads/bridges throughout the county that qualify for a 95%/5% match on bridges and a 80%/20% match on roads.

- For every dollar invested by the Road Commission, approximately three dollars of federal funds are received.

	Budgeted SCCRC Match	Budgeted Federal Funds	Total Project
2016	$1,407,152	$ 5,633,649	$ 7,040,801
2017	$2,170,584	$ 6,833,636	$ 9,004,220
2018	$1,098,177	$ 5,572,247	$ 6,670,424
2019	$3,788,024	$ 8,520,760	$12,308,784
2020	$1,516,110	$ 4,652,195	$ 6,168,305
2021	$2,055,315	$ 5,889,839	$ 7,945,154
Totals	$12,035,362	$37,102,326	$49,137,688

St. Clair County Road Commission

2021 Federal Aid Projects

Project	Location	Description	Federal/State/ Local Funds	SCCRC Funds	Total Project Cost
Flamingo Drive	Bridge over Unnamed Canal	Replacement	$ 1,341,058	$ 186,742	$ 1,527,800
Palms Road	Bridge over Belle River (4-3P)	Replacement	$ 1,254,000	$ 29,000	$ 1,283,000
Gratiot/Palms	Roundabout	Reconstruct	$ 600,000	$ 491,630	$ 1,091,630
Range Road	Griswold to Lapeer	Reconstruct 1.10 mi	$ 654,272	$ 374,100	$ 1,028,372
Marine City Hwy	King to Starville	Mill/Fill 4.10 mi	$ 438,100	$ 243,900	$ 682,000
King Road	Remer to Marine City Hwy	Mill/Fill 3.10 mi	$ 354,200	$ 133,800	$ 488,000
Wadhams Road	Gratiot to I-94	Trench, Mill/Fill 1.40 mi	$ 303,577	$ 101,323	$ 404,900
Lapeer Road	24th to I-94 Overpass	Mill/Fill 1.10 mi	$ 197,318	$ 85,932	$ 283,250
North River Road	Wadhams to Lightle	Mill/Fill 1.70 mi	$ 185,244	$ 105,956	$ 291,200
Meisner Road	M-29 to King	Overlay 1.45 mi	$ 87,000	$ 100,000	$ 187,000
Wadhams Road	North River to Lapeer	Mill/Fill .40 mi	$ 79,234	$ 49,066	$ 128,300

2021 Federal Aid Projects (continued)

Project	Location	Description	Federal/State/ Local Funds	SCCRC Funds	Total Project Cost
Bricker Road	Bridge over Mill Creek (16-01L)	Superstructure Rehab	$ 106,094	$ 16,907	$ 123,001
Comstock Road	Bridge over Eves Drain (14-01L)	Superstructure Rehab	$ 90,228	$ 10,472	$ 100,700
Gratiot Road	Bridge over Belle River (8-10P)	Replacement	$ -0-	$ 90,000	$ 90,000
Masters Road	Bridge over Belle River (21-03P)	Superstructure Rehab	$ 62,890	$ 11,810	$ 74,700
Jeddo Road	Bridge over Burtch Creek (3-03P)	Superstructure Rehab	$ 56,810	$ 10,990	$ 67,800
Fisher Road	Bridge over Burtch Creek (3-02L)	Superstructure Rehab	$ 44,774	$ 8,227	$ 53,001
Duce Road	Bridge over Jackson Drain (14-04L)	Superstructure Rehab	$ 35,040	$ 5,460	$ 40,500
		TOTAL	$ 5,889,839	$ 2,055,315	$ 7,945,154
			ROI =	**2.87**	

2021 Primary Road Surface Preservation

Project	Location	Description	Length	Project Cost
Capac Road	Hough to Macomb County	Reconstruction	1.00	$ 1,069,104
Lapeer Road	Allen to Wadhams	Reconstruction	0.50	$ 803,000
Range Road	Gratiot to Dove	Double Micro	2.65	$ 301,000
Meisner Road	Starville to Mayer	Crush/shape Inject, HMA Overlay	1.00	$ 271,000
Allen Road	Lapeer to West Water	Crush/shape Inject, HMA Overlay	0.70	$ 187,000
Various Roads	TBD	Hot Rubber	N/A	$ 200,000
Various Roads	TBD	Wedging	TBD	$ 200,000
Starville Road	Swartout to Shea	HMA Overlay	1.30	$ 165,000
Jeddo Road	M-25 to State	HMA Overlay	1.10	$ 154,000
Meisner Road	Mayer to Palms	HMA Overlay	1.00	$ 153,500
North Road	M-136 to Burtch	Chip Seal	4.60	$ 145,000
King Road	Fred Moore to Remer	Chip Seal	3.00	$ 98,500
Starville Road	Marine City Hwy to Shea	Chip Seal	3.00	$ 97,000
King/Fred Moore	Intersection	Mill/Fill	N/A	$ 88,000
St. Clair Highway	King to City of St. Clair	Microsurface	0.70	$ 43,540
Bree Road	St. Clair Hwy to M-29	Microsurface	0.90	$ 33,000
	Total Primary Road Surface Preservation			$4,008,644

Lapeer Road (West of Allen)

2021 Primary Structure Replacement program

Project	Location	Desciption	Project Cost
Burtch Rd Bridge	Over Milwaukee Creek (13-11P)	Replacement	$ 290,000
Gratiot Rd Bridge	Over Cooper Drain (22-16P)	Replacement	$ 277,000
Chartier Rd Bridge	Over Marine City Dredge Cut (9-3P)	Superstructure Replacement	$ 264,000
Gratiot Rd Bridge	Over Cooper Drain (8-16P)	Replacement	$ 263,000
Starville Culvert	Over Beaubien Creek (C-20)	Replacement	$ 252,000
Sparling Road Culvert	Over Moore Creek (C-11)	Replacement	$ 185,000
	Total Primary Structure Replacement Program		$ 1,531,000

Gratiot Road Bridge in St. Clair Township (Before)

Gratiot Road Bridge in St. Clair Township (After)

2021 Local Road Funding Assistance Program

Township	Project Description	SCCRC Contribution	Township Contribution	Total Project Cost
Berlin	Ditching	$ 25,000	$ 25,000	$ 50,000
Brockway	Ditching	$ 25,000	$ 25,000	$ 50,000
Burtchville	North Lakeport Overlay	$ 108,000	$ 253,000	$ 361,000
Casco	St. Clair Highway chip seal	$ 33,500	$ 31,000	$ 64,500
China	St. Clair Highway chip seal	$ 32,050	$ 29,550	$ 61,600
Clay	Phelps Rd chipseal/overlay	$ 68,000	$ 62,500	$ 130,500
Columbus	Approach Overlays	$ 36,500	$ 32,500	$ 69,000
Cottrellville	Plank Road culvert replacement	$ 34,000	$ 27,500	$ 61,500
East China	Belle River Road Overlay	$ 60,000	$ 55,500	$ 115,500
Emmett	Rynn Road culvert replacement	$ 31,500	$ 25,000	$ 56,500
Grant	Jeddo Road erosion control	$ 68,000	$ 60,000	$ 128,000
			(Continued)	

2021 Local Road Funding Assistance Program

(CONTINUED)

Township	Project Description	SCCRC Contribution	Township Contribution	Total Project Cost
Greenwood	Ditching	$ 25,000	$ 25,000	$ 50,000
Ira	Long Island Court paving	$ 110,000	$ 195,000	$ 305,000
Kenockee	Ditching	$ 25,000	$ 25,000	$ 50,000
Mussey	Ditching	$ 25,000	$ 25,000	$ 50,000
Port Huron	Oakwood Sub cape seal	$ 54,000	$ 75,000	$ 129,000
St. Clair	Klettner Road Culvert replacement	$ 75,000	$ 70,500	$ 145,500
Wales	Castor Road Bridge reconstruction	$ 101,500	$ 93,000	$ 194,500
	Total LRFAP	$ 937,050	$ 1,135,050	$2,072,100

Forecasted future projects using Road Millage assistance

Year	Project	Location	Description	Federal/State & Local Funds	Total SCCRC Funds	Total Project Cost
2022	Gratiot Road	Bridge over Belle River	Replacement	$2,673,000	$617,000	$3,290,000
2022	Lapeer Road	Wadhams to Abbottsford (1.20 mi)	Reconstruct	$632,491	$365,509	$998,000
2022	Church Road Bridge	Bridge over Jerome Creek	Replacement	$805,600	$142,400	$948,000
2022	Lapeer/Abbotsford	Intersection	Reconstruct	$600,000	$274,552	$874,552
2022	Division Road	I-94 Overpass to Gratiot (4.80 mi)	Mill/Fill	$472,577	$187,423	$660,000
2022	Griswold Road	Range to Wadhams (2.0 mi)	Mill/Fill	$131,699	$66,301	$198,000
2022	Kilgore Road	Lapeer to Metcalf (5.90 mi)	Chip Seal	$144,000	$50,500	$194,500
2022	Yale Road	City of Yale to .25 mi E of Duce (5.60 mi)	Chip Seal	$144,000	$50,500	$194,500
2022	Griswold Road	I-69 BL to I-94 Overpass (1.50 mi)	Mill/Fill	$110,786	$55,714	$166,500
2022	Jeddo Road Bridge (E)	Bridge over Mill Creek	Superstructure Rehab	$109,986	$18,014	$128,000
2022	Marsh Road	Arnold to Plank	Shoulders	$124,877	$35,875	$160,752
2022	Kilgore Road	Mericle to Beard	Shoulders	$121,500	$35,500	$157,000

Forecasted future projects using Road Millage assistance

Year	Project	Location	Description	Federal/State & Local Funds	Total SCCRC Funds	Total Project Cost
2022	Krafft Road	M-25 to M-136 (.25 mi)	Mill/Fill	$76,220	$34,780	$111,000
2022	Jeddo Road Bridge (W)	Bridge over Mill Creek	Superstructure Rehab	$78,840	$16,160	$95,000
2022	Gratiot Road Bridge	Bridge over Pine River	Surface Rehab	$46,550	$11,450	$58,000
2022	Wadhams Road Bridge	Bridge over Pine River	Surface Rehab	$37,050	$10,950	$48,000

2023	Long Island Bridge	Over Canal (15-7L)	Replacement	$1,003,506	$167,493	$1,170,999
2023	County Park Drive Bridge	Over S Branch of Pine River	Replace Superstructure	$569,400	$90,600	$660,000
2023	Sperry Road Bridge	Over Belle River	Replace Superstructure	$509,054	$88,947	$598,001
2023	24th Street	Lapeer to .10 mi N of Dove (1.80 mi)	Mill/Fill	$314,054	$182,946	$497,000
2023	Comstock/Burtch	Graham to Wildcat (2.30 mi)	Mill/Fill	$240,000	$93,000	$333,000
2023	Fargo Road	M-136 to Yale (5.0 mi)	Chip Seal	$120,000	$42,000	$162,000
2023	Range Road	Cuttle to Davis (1.30 mi)	Mill/Fill	$100,678	$52,322	$153,000

Forecasted future projects using Road Millage assistance

Year	Project	Location	Description	Federal/State & Local Funds	Total SCCRC Funds	Total Project Cost
2023	King Road	Marine City Hwy to Chartier (1.0 mi)	Mill/Fill	$90,676	$45,824	$136,500
2023	Division Road Bridge	Over Belle River	Surface Rehab	$46,550	$13,450	$60,000
2023	Lapeer Road Bridge	Over Cowhy Drain (16-23P)	Surface Rehab	$25,650	$8,850	$34,500
2023	Lapeer Road Bridge	Over Cowhy Drain (16-24P)	Surface Rehab	$25,650	$8,850	$34,500

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

ANNUAL FINANCIAL REPORT
With Supplementary Information

FOR THE YEAR ENDED DECEMBER 31, 2021

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

TABLE OF CONTENTS

DECEMBER 31, 2021

INDEPENDENT AUDITOR'S REPORT

To the Board of County Road Commissioners
of St. Clair County Road Commission
St. Clair, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities and General Fund of St. Clair County Road Commission (the "Road Commission"), a component unit of St. Clair County, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Road Commission's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of St. Clair County Road Commission as of December 31, 2021 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Road Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Road Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Road Commission's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgement, there are conditions or events considered in the aggregate that raise substantial doubt about the Road Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other postemployment benefits schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basis financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Road Commission's basic financial statements. The accompanying schedule or revenues, expenditures, and changes in fund balance - by fund balance sub accounts and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2022 on our consideration of the Road Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Road Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Road Commission's internal control over financial reporting and compliance.

UHY LLP

Port Huron, Michigan
March 23, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the St. Clair County Road Commission (the "Road Commission"), we offer readers of these financial statements this narrative, overview and analysis of the financial activities of the Road Commission for the year ended December 31, 2021. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to provide a basis of understanding of the St. Clair County Road Commission's basic statements. These basic financial statements comprise three components: (1) government-wide financial statements, (2) General Fund financial statements and (3) notes to the financial statements. Supplementary financial information is also provided for additional information purposes.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Road Commission finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Road Commission assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Road Commission is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

Unlike the government-wide financial statements, the General Fund statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Road Commission's near term financing requirements.

Because the focus of general fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the General Fund with similar information presented for the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Road Commission's near-term financing decisions. Both the General Fund balance sheet and the statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between General Fund and the government-wide financial statements.

The St. Clair County Road Commission adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12-31 of this report.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Analysis

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position is separated into two major components, net investment in capital assets and unrestricted net position, which may be used to meet the ongoing obligations to citizens and creditors. The Road Commission's combined net position increased 4.5% from a year ago.

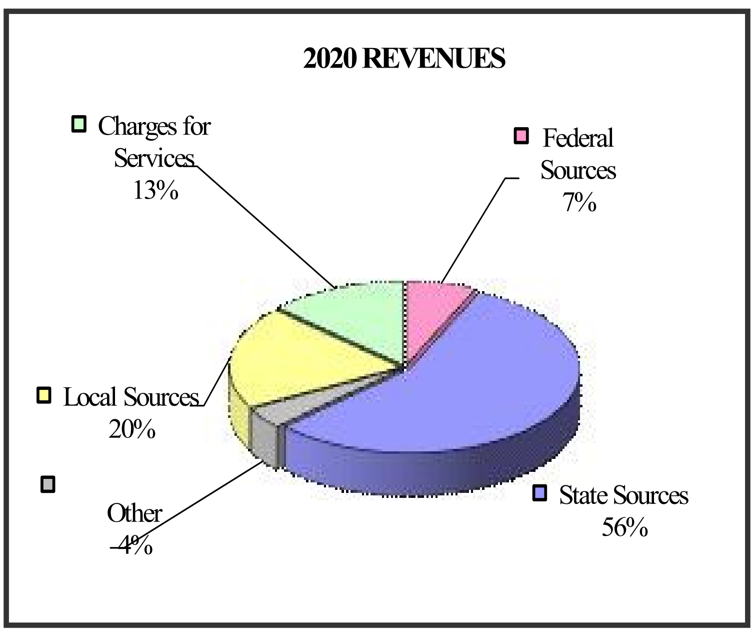
The table below shows a comparison of the net position (in thousands of dollars) as of December 31, 2021 and 2020 in a condensed format.

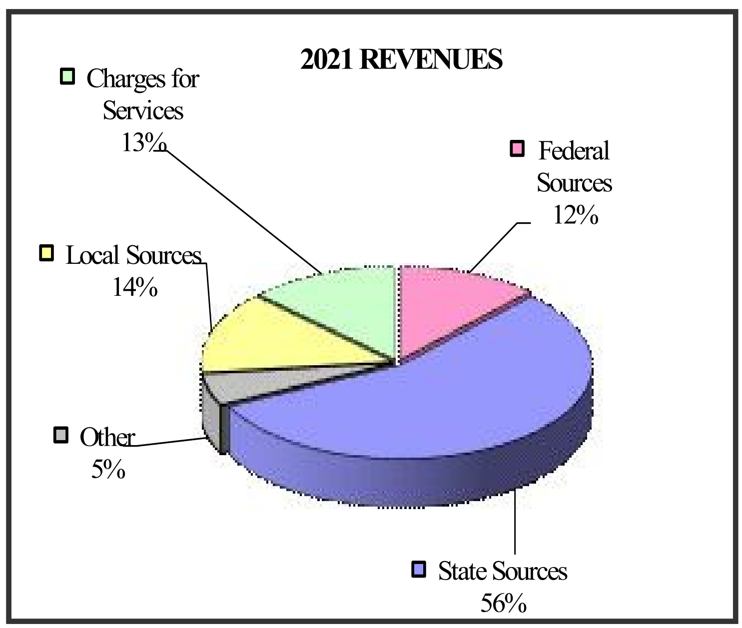
	2020	2021
Current and other unrestricted assets	$ 14,920.0	$ 17,782.7
Capital assets	191,113.7	194,113.8
Total Assets	206,033.7	211,896.5
Deferred Outflows of Resounces	5,678.1	7,570.2
Long-term liabilities	15,307.6	15,311.0
Other liabilities	1,997.0	2,376.0
Total Liabilities	17,304.6	17,687.0
Deferred Inflows of Resources	9,442.0	8,554.9
Net Position		
Invested in capital assets-net of debt	191,113.7	194,113.8
Unrestricted	(6,148.5)	(889.0)
Total Net Position	$ 184,965.2	$ 193,224.8

Statement of Activities

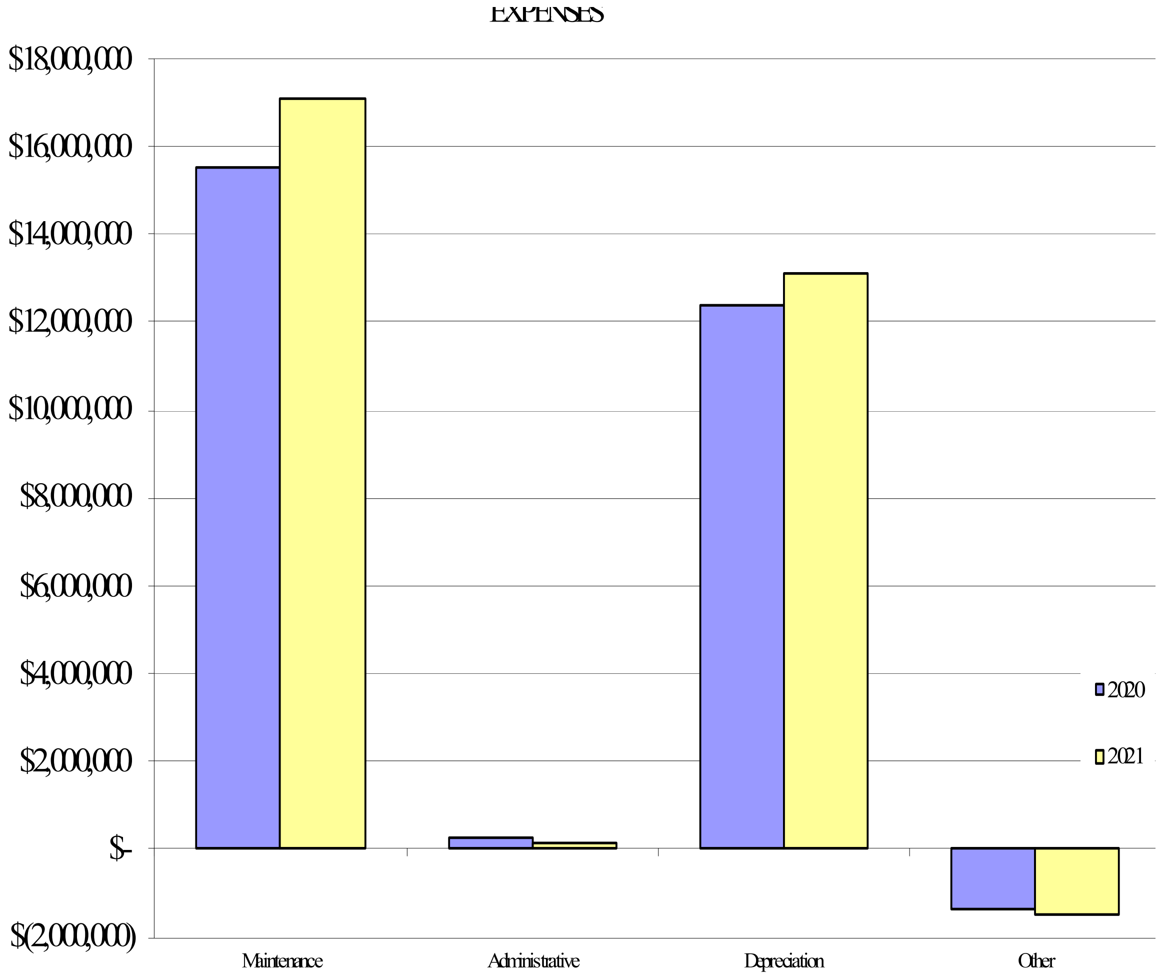
The following schedule compares the revenues and expenses (in thousands of dollars) for the current and previous fiscal years.

	2020	2021
Revenues		
Federal sources	$ 2,489.0	$ 4,434.3
State sources	20,918.6	20,666.6
Local sources	7,402.4	5,235.4
Charges for services	4,861.9	4,707.4
Other	1,536.9	2,056.4
Total Revenues	37,208.8	37,100.1
Expenses		
Maintenance	15,536.3	17,106.2
Administrative	246.4	126.3
Depreciation	12,364.5	13,096.8
Other	(1,339.1)	(1,488.8)
Total Expenses	26,808.1	28,840.5
Change in Net Position	10,400.7	8,259.6
Net Position - Beginning of Year	174,564.5	184,965.2
Net Postion - End of Year	$ 184,965.2	$ 193,224.8





As shown in the preceding table comparing 2020 and 2021 Statement of Activities amounts, total revenue decreased by $108,652 or .3%.



Total expenses increased from 2020 to 2021 by $2,032,363 or 7.6%.

General Fund Financial Analysis

As noted earlier, the focus of the fund (modified accrual) financial statements is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Road Commission's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, the Road Commission reported an ending fund balance of $14,160,616, an increase of $2,432,531 from the prior year. Nonspendable fund balance is $2,032,044, assigned fund balance is $5,162,258 and unassigned fund balance is $6,966,314 at the end of 2021.

BUDGETARY HIGHLIGHTS

The total difference between the original budget and the final amended budget was a decrease in appropriations of approximately $2,552,904 or 6.9% of the original fund balance budget. Detail of the original budget, amended budget, and actual amounts may be seen on page 32. Some of the larger variances are described below:

- Primary heavy maintenance and federal revenue are lower than budgeted mainly due to the delay in construction of the Palms Road Bridge and the Gratiot Road Bridge.
- Actual state revenue was higher due to receiving a state audit adjustment.

- Local revenue and expense were higher than budgeted due to higher actual than projected Match Money Program projects.
- Net capital outlay was less due to higher than budgeted depreciation.
- Other expenditures were higher due to higher than anticipated unscheduled emergency work performed for the townships.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – As of year end, the Road Commission had $194,113,810 invested in capital assets (net of accumulated depreciation) as reflected in the following schedule, representing an increase of $3,000,081.

	2020	2021
Land	$ 65,629	$ 65,629
Buildings & Improvements	2,542,753	2,441,982
Equipment	5,760,529	5,973,837
Depletable Assets	117,113	117,113
Infrastructure	182,627,705	185,515,249
Total	$ 191,113,729	$ 194,113,810

Major capital asset events during the current fiscal year included the following:

- Various equipment purchases including two graders, one loader, one excavator, two mowing tractor with boom mowers, one baby dump, one sign truck, and four tandem axel trucks.
- Bridge replacement on Flamingo Drive over Unnamed Creek.
- Bridge replacement on Gratiot Road over Cooper Drain.
- Palms and Gratiot roundabout and road reconstruction.
- Capac Road base stabilization and crush and shape.
- Range Road rehabilitation along with drainage improvements.

Additional information on the Road Commission's capital assets may be found in Note 7 to the financial statements

Long-Term Liabilities – At December 31, 2021, the Road Commission's long-term liability consisted of accrued vacation and sick in the amount of $424,000 representing a $12,000 increase over the prior year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In 2017, recently passed legislation provided additional MTF funds which the Road Commission has decided to use to help maintain or replace deteriorating bridges on our Primary system. The St. Clair County Road Commission will continue to look for innovative ways to capture additional revenues and to minimize our expenditures, thereby ensuring long term sustainability.

In 2020, our county voter's renewed a .25 mill road millage that we use to match federal and state aid on major projects. Some of our larger scheduled 2022 projects include replacing the Gratiot Road Bridge over Belle River, and reconstructing one mile of Lapeer Road, and adding a roundabout at Lapeer/Abottsford intersection.

2022 expenditures are forecasted to increase approximately 11.2 percent from 2021 levels.

CONTACTING THE ST. CLAIR COUNTY ROAD COMMISSION'S MANAGEMENT

This financial report is designed to provide a general overview of the Road Commission's finances and to show accountability. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the St. Clair County Road Commission, 21 Airport Drive, St. Clair, Michigan 48079.

BASIC FINANCIAL STATEMENTS

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

BALANCE SHEET / STATEMENT OF NET POSITION
DECEMBER 31, 2021

	General Fund	Adjustments (Note 2)	Governmental Activities
Assets:			
Cash	$ 9,603,279	$ -	$ 9,603,279
Due from other governmental units	4,688,766	-	4,688,766
Receivables -			
Accounts	160,584	-	160,584
Property taxes	1,298,026	-	1,298,026
Prepaid items	200,628	-	200,628
Inventory	1,831,416	-	1,831,416
Capital assets, net of accumulated depreciation			
Assets not being depreciated	-	27,713,252	27,713,252
Assets being depreciated	-	166,400,558	166,400,558
Total Assets	$ 17,782,699	194,113,810	211,896,509
Deferred Outflows of Resources:			
Related to pension plan		1,669,300	1,669,300
Related to OPEB plan		5,900,895	5,900,895
		7,570,195	7,570,195
Liabilities:			
Accounts payable	$ 320,701	-	320,701
Accrued liabilities	180,096	52,000	232,096
Advances and deposits	1,823,260	-	1,823,260
Noncurrent liabilities -			
Due within one year	-	346,000	346,000
Due in more than one year	-	14,964,997	14,964,997
Total Liabilities	2,324,057	15,362,997	17,687,054
Deferred Inflows of Resources:			
Taxes levied for subsequent period	1,298,026	-	1,298,026
Related to pension plan	-	1,322,889	1,322,889
Related to OPEB plan	-	5,933,957	5,933,957
Total Deferred Inflows of Resources	1,298,026	7,256,846	8,554,872
Fund Balance:			
Nonspendable - Prepaids and inventory	2,032,044	(2,032,044)	-
Assigned	5,162,258	(5,162,258)	-
Unassigned	6,966,314	(6,966,314)	-
Total Fund Balance	14,160,616	(14,160,616)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 17,782,699		
Net Position:			
Net investment in capital assets		194,113,810	194,113,810
Unrestricted (deficit)		(889,032)	(889,032)
Total Net Position		$ 193,224,778	$ 193,224,778

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Adjustments (Note 2)	Governmental Activities
Revenues:			
Property taxes	$ 1,239,870	$ -	$ 1,239,870
Permits	126,076	-	126,076
Intergovernmental -			
Federal sources	4,434,341	-	4,434,341
State sources	20,666,552	-	20,666,552
Local sources	5,235,415	-	5,235,415
Charges for services	4,707,452	-	4,707,452
Interest and rents	119,926	-	119,926
Other	570,502	-	570,502
Total Revenues	37,100,134	-	37,100,134
Expenditures/Expenses:			
Current -			
Primary preservation - structural improvements	10,145,976	(10,145,976)	-
Local preservation - structural improvements	3,521,401	(3,521,401)	-
Primary maintenance	5,390,368	(639,142)	4,751,226
Local maintenance	8,980,326	(868,394)	8,111,932
State maintenance	4,243,032	-	4,243,032
Administrative	485,353	(359,043)	126,310
Equipment operations	4,907,851	(2,413,058)	2,494,793
Less: equipment rental charged to other activities	(3,904,445)	-	(3,904,445)
Other	785,204	(864,345)	(79,141)
Depreciation	-	13,096,830	13,096,830
Capital outlay	2,441,857	(2,441,857)	-
Less: depreciation credit and retirements	(2,329,320)	2,329,320	-
Total Expenditures/Expenses	34,667,603	(5,827,066)	28,840,537
Change in fund balance/net position	2,432,531	5,827,066	8,259,597
Fund Balance/Net Position at beginning of year	11,728,085	173,237,096	184,965,181
Fund Balance/Net Position at end of year	$ 14,160,616	$ 179,064,162	$ 193,224,778

The accompanying notes are an integral part of these financial statements.

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Description of Road Commission Operations -

St. Clair County Road Commission (the "Road Commission"), is a component unit of the County of St. Clair, Michigan (the "County"), and is used to control the expenditure of revenues from the State distribution of gas and weight taxes, federal financial assistance, reimbursements from the Department of Transportation (MDOT) for work performed within the County on state trunklines, a special County-wide road millage, and contributions from other local units of government (townships) for work performed by the Road Commission. The General Fund is a governmental fund and the only fund of the Road Commission.

The Road Commission, which is established pursuant to the County Road Law (MCL 224.1), operates under a Board appointed by St. Clair County Board of Commissioners. The Road Commission Board consists of three (3) County Road Commissioners who establish policies and review operations of the Road Commission. The Road Commission provides services to twenty-three (23) townships in St. Clair County and maintains over 2,000 miles of state, local, and primary roads.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation -

The accounting methods and procedures adopted by the St. Clair County Road Commission conform to accounting principles generally accepted in the United States of America as applicable to governmental entities, including the following accounting policies specific to road commissions: allocation of depreciation/depletion and equipment rental, the recording of handling and overhead credits, and the recording of equipment retirements with the related gain or loss on disposal of equipment. The more significant accounting policies are described as follows:

The government-wide financial statements (statement of net position and statement of activities) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year they are intended to finance operations (the December levy finances the next year's operations). Grant and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The General Fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized when it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the year. The major revenue sources that are susceptible to accrual are motor vehicle highway funds, property taxes, and township contributions. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, pension and other postemployment benefit (OPEB) expenses, and claims and judgements are recorded only when payment is due.

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

C. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Balance or Net Position -

Cash - The Road Commission's cash is cash on hand, demand deposits, and savings deposits.

Inventories - Inventories of road materials and equipment parts are recognized using the consumption method (inventories are recorded as expenditures when they are used). Inventories are stated at average cost, which approximates market.

Prepaid Items - Certain payments to vendors (particularly for insurance coverage) reflect costs that are applicable to a future period and are recorded as prepaid items in the General Fund and governmental activities financial statements.

Property Taxes - A County Road property tax is levied each December 1 based on the taxable value of real and personal property located in the County as of the preceding December 31 for the various municipalities within the County. Property taxes are recognized as revenues in the year for which they were levied.

The County of St. Clair levied 0.25 mills for the year. The revenue generated is to be used to maintain and improve roads and as match funds for federal and state financed projects for roads within the County of St. Clair.

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure, are reported in the government-wide financial statements (statement of net position). Capital assets for land, buildings and improvements, and all equipment except road equipment are defined by the Road Commission as assets with a purchase price greater than $1,000 and an estimated useful life in excess of one year. Road equipment is capitalized as defined by the Michigan Department of Transportation without consideration of a minimum cost. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is computed on the sum-of-the-years digits method for road equipment and straight-line method for all other capital assets over the estimated useful life of the related asset.

The estimated useful lives are as follows:

Buildings and Improvements	20-50 years
Equipment	4-20 years
Roads	8-20 years
Bridges	25-50 years
Traffic Signals	15 years

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

Infrastructure is reported retrospectively from 1980, except for right-of-ways, bridges, and traffic signals, which are required to be reported despite the date of purchase. Roads are removed from the capital assets at the time the group of individually recorded roads have been fully depreciated.

Depletion is calculated as the amount of prorated cost or other indicated value assigned to the extracted portion of a natural resource (gravel).

The Uniform Accounting Procedures Manual for Michigan County Road Commissions provides for recording depreciation and depletion in the General Fund financial statements as a charge to various expenditure accounts, and a credit to a depreciation/depletion credit account that is offset against capital outlay. Accordingly, the annual depreciation/depletion expenditures do not affect the available operating equity (fund balance) of the General Fund financial statements.

The Uniform Accounting Procedures Manual for Michigan County Road Commissions also provides for the net book value of road equipment that is retired to be reported as an equipment retirement in an equipment retirement credit account that is offset against capital outlay. The net of any proceeds received for the retirement (sale, abandonment, or trade-in) is reported as a gain or loss on disposal of equipment. As a result, fund balance of the General Fund is not affected.

Advances from the State of Michigan - The State of Michigan (State) advances funds on a State maintenance agreement that it has with St. Clair County Road Commission for specified maintenance, which the Road Commission will perform during the year, and for equipment purchased and used in performance of the specified maintenance. These advances are considered current liabilities because they are subject to repayment annually upon audit by the State of Michigan.

Accrued Vacation and Sick Pay - In accordance with contracts negotiated with the various employee groups, individual employees have a vested right upon termination of employment to receive payments for unused vacation and sick leave under formulas and conditions specified in the contracts. All amounts vested are accrued in the government-wide financial statements (statement of net position).

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of net position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The Road Commission reports deferred outflows of resources related to the pension and OPEB plans. Contributions made subsequent to the measurement date are recognized in the following plan year; the net difference between projected and actual plan investment earnings is amortized over five (5) years; and the remaining deferred outflows of resources are amortized over the expected remaining service lives of the participants.

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) so will not be recognized as an inflow of resources (revenue) until that time. The Road Commission has the following items that qualify for reporting in this category: one reported on both the government-wide statement of net position (accrual basis of accounting) and the General Fund balance sheet (modified accrual basis of accounting) for taxes levied for a subsequent period and items reported on the government-wide statement of net position related to the pension and OPEB plans. The tax amounts are recognized as an inflow of resources in the period for which the tax is levied and in the period the amounts become available. The pension and OPEB related deferred inflows of resources are amortized over the expected remaining service lives of the participants, with the exception of the net difference between projected and actual plan investment earnings, which is amortized over five (5) years.

Equipment Rental - The Uniform Accounting Procedures Manual for Michigan County Road Commissions provides that the cost of operating equipment, including depreciation, be charged (allocated) to the various activities. The credit of this allocation is an offset to equipment expenditures/expenses. As a result, the available fund balance and net position are not affected.

Handling and Overhead Credits - The Uniform Accounting Procedures Manual for Michigan County Road Commissions provides that the charging of handling and overhead based on a calculation related to a specific project’s cost, particularly the State Trunkline agreements, be reported as an expenditure/expense under the appropriate activity and a credit to a handling or overhead credit account that is offset against the administrative activity. As a result, the available fund balance and net position are not affected.

Fund Balance - In the financial statements, the General Fund reported a fund balance in one or more of the following classifications:

Nonspendable fund balance - the portion of fund balance that cannot be spent because of its form or because it must be maintained intact.

Restricted fund balance - the portion of fund balance that has limitations imposed on use by external sources.

Committed fund balance - amounts that can only be used for specific purposes pursuant to constraints imposed by formal action via board resolution (e.g., to establish, modify or rescind), of the highest level of decision-making authority (Board of County Road Commissioners).

Assigned fund balance - the portion of fund balance that reflects the Road Commission’s intended use of resources. Such intent currently must be determined by the Director of Internal Services as provided via resolution of the Board of County Road Commissioners.

Unassigned fund balance - the portion of fund balance in the General Fund that cannot be classified into one of the four categories above.

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

When different classifications of fund balance are present, it is the Road Commission's policy that expenditures are to be spent from restricted fund balance first, if appropriate, followed in order by committed fund balance, then assigned and lastly unassigned.

Estimates - In preparing financial statements in conformity with U.S. generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

A. Explanation of differences between the Balance Sheet and Statement of Net Position (Page 9).

Fund Balance - General Fund	$ 14,160,616
Capital assets used in governmental activities are not financial resources and therefore not reported in the General Fund statements.	
Add - capital assets	325,376,812
Deduct - accumulated depreciation	(131,263,002)
Certain pension and OPEB contributions and changes in pension and OPEB plan liabilities are reported as deferred outflows (inflows) of resources in the statement of net position.	
Deferred outflows of resources	7,570,195
Deferred inflows of resources	(7,256,846)
Liabilities that are not due in the current period are therefore not reported in the General Fund statements.	
Insurance IBNR	(52,000)
Accrued vacation and sick	(424,000)
Net OPEB liability	(12,088,240)
Net pension liability	(2,798,757)
Net Position - Governmental Activities	$ 193,224,778

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS - (cont'd):

B. Explanation of differences between the Statement of Revenues, Expenditures, and Changes in Fund Balance and the Statement of Activities (Page 10).

Change in fund balance - General Fund	$ 2,432,531
The General Fund reports capital outlay as expenditures; however, in the government-wide Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Add - Capital outlay and infrastructure	16,114,388
Deduct - Depreciation	(13,096,830)
- Loss on disposal	(17,477)
Some expenses reported in the government-wide Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the General Fund.	
Increase in IBNR	(8,000)
Increase in accrued sick and vacation	(12,000)
Increase in net OPEB liability	(1,889,026)
Decrease in net pension liability	1,897,655
Changes in deferred outflows/inflows of resources related to the pension and OPEB plans	2,838,356
Change in Net Position - Governmental Activities	$ 8,259,597

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Budgetary Compliance -

The Director of Internal Services prepares from data submitted by the administrative staff a proposed operating budget for the calendar year commencing January 1. The operating budget includes proposed expenditures and resources to finance them.

The budget for the General Fund is adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

Prior to May 1, the proposed budget is presented to the Board of County Road Commissioners. The Board holds a public hearing in October or November and may add to, subtract from, or change appropriations. The budget is then legally enacted through passage of a Board of County Road Commissioner's resolution. The budget is approved at the activity level by the Board of County Road Commissioners.

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - (cont'd):

Expenditures may not exceed appropriations at the activity level. The Managing Director has been granted the authority by the Board of County Road Commissioners to amend the budget up to 10% of the activity amount. Budgetary control is exercised at the activity level. Individual amendments were material in relation to the original appropriation.

The Road Commission does not employ encumbrance accounting as an extension of formal budgetary integration. All annual appropriations lapse at year-end.

Michigan Public Act 621 of 1978, Section 18, as amended, provides that a local governmental unit shall not incur expenditures in excess of the amount appropriated at the legally enacted level. The Michigan Department of Treasury requires the reporting of any significant overages at the legal level of budgetary control (any overages at the legal level of budgetary control greater than 10% of total expenditures and the overage itself is larger than 10%). For the year ended December 31, 2021, the Road Commission had an overage that exceeded these thresholds as follows:

	Appropriations	Expended	Variance
Local Maintenance	$ 6,629,068	$ 8,980,326	$ 2,351,258

NOTE 4 - DEPOSITS:

As of December 31, 2021, the carrying amount of deposits is as follows:

Cash on Hand	$ 250
Deposits with Financial Institutions	9,603,029
	$ 9,603,279

The Uniform Accounting Procedures Manual for Michigan County Road Commissions provides that the County Treasurer maintain the cash of the Road Commission. All Road Commission receipts are deposited with the St. Clair County Treasurer's Office, and in order to make disbursements, the St. Clair County Road Commission requests the County Treasurer to transfer the required funds to an imprest vendor or payroll checking account. The investing of surplus cash is performed by the County Treasurer.

Custodial Credit Risk - Deposits - is the risk that in the event of a bank failure, the Road Commission's deposits may not be returned to it. Michigan Public Acts authorize road commissions to deposit into the accounts of federally insured banks, insured credit unions, and savings and loan associations with an office in Michigan. The Road Commission is in compliance with its investment policy in regards to custodial credit risk.

The Road Commission's deposits consist of demand and savings accounts/time deposits. At December 31, 2021, the bank balance of the Road Commission's deposits is $9,816,770, of which $5,202,497 is insured by depository insurance and $4,614,273 is uninsured and uncollateralized.

NOTE 5 - DUE FROM OTHER GOVERNMENTAL UNITS:

Due from other governmental units as of December 31, 2021 consists of the following:

State -	
Motor Vehicle Highway Funds	$ 3,559,317
Trunkline Maintenance	444,970
Transportation Department - Other	430,114
	4,434,401
Local -	
Township Road Agreements	15,043
Other Services	239,322
	254,365
	$ 4,688,766

NOTE 6 - INVENTORY:

The inventory balance of $1,831,416 at December 31, 2021 consisted of $1,450,987 of road materials and $380,429 of equipment parts and materials.

NOTE 7 - CAPITAL ASSETS:

Capital assets activity for the current year was as follows:

	Balance January 1, 2021	Additions	Deletions/ Removals	Balance December 31, 2021
Capital Assets, not being depreciated -				
Land	$ 65,629	$ -	$ -	$ 65,629
Land Improvements	24,418,312	-	-	24,418,312
Right of Ways	3,224,157	5,154	-	3,229,311
Total Capital Assets, not being depreciated	27,708,098	5,154	-	27,713,252
Capital Assets, being depreciated -				
Building and Improvements	6,283,906	49,845	-	6,333,751
Road Equipment	19,823,303	2,362,483	2,525,741	19,660,045
Shop Equipment	745,421	16,848	23,705	738,564
Office Equipment	184,097	5,653	-	189,750
Engineering Equipment	320,784	7,028	-	327,812
Infrastructure:				
Roads	167,651,879	10,669,421	6,257,963	172,063,337
Bridges	94,728,077	2,997,956	-	97,726,033
Traffic Signals	460,813	-	-	460,813
Depletable Assets:				
Gravel Pits	163,455	-	-	163,455
	290,361,735	16,109,234	8,807,409	297,663,560

NOTE 7 - CAPITAL ASSETS - (cont'd):

	Balance January 1, 2021	Additions	Deletions/ Removals	Balance December 31, 2021
Less - Accumulated Depreciation for -				
Buildings and Improvements	$ 3,741,153	$ 150,616	$ -	$ 3,891,769
Road Equipment	14,255,903	2,135,882	2,508,264	13,883,521
Shop Equipment	614,339	11,991	23,705	602,625
Office Equipment	176,716	2,786	-	179,502
Engineering Equipment	266,118	10,568	-	276,686
Infrastructure -				
Roads	78,531,772	8,615,164	6,257,963	80,888,973
Bridges	28,879,556	2,166,582	-	31,046,138
Traffic Signals	444,205	3,241	-	447,446
Depletable Assets	46,342	-	-	46,342
	126,956,104	13,096,830	8,789,932	131,263,002
Total Capital Assets, being depreciated, net	163,405,631	3,012,404	17,477	166,400,558
Governmental Activity Capital Assets, net	$ 191,113,729	$ 3,017,558	$ 17,477	$ 194,113,810

Total depreciation for the year ended December 31, 2021 was $13,096,830.

Commitments -

The Road Commission has entered into agreements to purchase surveying equipment for $13,821, a dump truck for $91,456, four pick-ups for $184,924, three plow trucks for $809,835, and two graders for $616,360.

NOTE 8 - FEDERAL AWARDS:

It is required by the Michigan Department of Transportation (MDOT) that road commissions report total federal awards for Highway Research, Planning and Construction pertaining to their County. However, only the federal awards applicable to force account expenditures are required to be audited for compliance under the Single Audit Act through Road Commission procurement. The reason for this requirement is that the Road Commission is required to have accounting and administrative control over the force account portion while the remaining balance is administered by MDOT.

During the year ended December 31, 2021, St. Clair County Road Commission had less than $750,000 of force account and other contract expenditures applicable to federal awards. As a result, an audit for compliance under the Single Audit Act has not been performed.

NOTE 9 - ADVANCES AND DEPOSITS:

Advances of $1,823,260 at December 31, 2021 represent money advanced by the State of Michigan under the maintenance contract the Road Commission has with the State for cash flow and equipment purchases and advances from townships, contractors, and individuals for various projects. Both State advances are adjusted annually by the State and must be repaid if the maintenance contract is canceled. The following is a summary of the balance by source and use:

State -	
Trunkline maintenance	$ 281,440
Equipment	1,416,286
	1,697,726
Local -	
Contractors and Individuals -	
Permits	125,534
	$ 1,823,260

NOTE 10 - LETTER OF CREDIT:

The Road Commission has a letter of credit as a surety bond issued to the Michigan Department of Environmental Quality for $40,250. The letter is set to mature on August 2, 2022 with interest of 1.0% in excess of the prime rate and collateralized by a hold on a checking account. As of December 31, 2021, there have been no claims on the letter of credit.

NOTE 11 - LONG-TERM LIABILITIES:

The following is a summary of the changes in long-term liabilities of the Road Commission for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
Accrued Vacation & Sick	$ 412,000	$ 591,000	$ 579,000	$ 424,000	$ 346,000
Net Pension Liability (See Note 12)	4,696,412	-	1,897,655	2,798,757	-
Net OPEB Liability (See Note 13)	10,199,214	1,889,026	-	12,088,240	-
	$15,307,626	$ 2,480,026	$ 2,476,655	$ 15,310,997	$ 346,000

Significant details regarding outstanding long-term liabilities are presented below:

Accrued Sick and Vacation -

In accordance with contracts negotiated with the various employee groups of the Road Commission, individual employees have a vested right upon termination of employment to receive payment for unused sick leave and vacation under formulas and conditions specified in the contracts. The dollar amount of these vested rights, which has been accrued, on the government-wide financial statements amounted to approximately $118,000 for sick leave and $306,000 for vacation at December 31, 2021.

NOTE 12 - RETIREMENT PLANS:

DEFINED BENEFIT PLAN

Plan Description -

Full-time employees, hired prior to August 23, 2011, of St. Clair County Road Commission are covered under the St. Clair County Retirement System. The St. Clair County Retirement System is a single-employer defined benefit pension plan (the “Plan”), which was established by County ordinance in 1964 to provide retirement and pension benefits for eligible employees of St. Clair County, St. Clair County Road Commission, and St. Clair County Community Mental Health Authority. The Road Commission shares its experience risks and benefits with the County and as such, it is reported as a cost sharing multiple-employer plan. The system is administered, managed and operated by a Board composed of 9 Trustees, the chairperson of the Board of Commissioners or their appointee, a member of the Board of Commissioners, a member of the St. Clair County Road Commission Board, one appointed citizen, four elected employees of the retirement system, and one retired member elected by the retired members. The benefit provisions are governed by Act No. 427 of the Michigan Public Acts of 1984, as amended. The Plan may be amended by the County Board of Commissioners.

The County issues a publicly available annual financial statement that includes financial statements of the Plan. The report may be obtained from St. Clair County by writing to the Administrator/ Controller’s office at 200 Grand River Suite 203, Port Huron, Michigan, 48060, or by calling (810) 989-6900. The Plan’s financial statements are prepared using the accrual basis of accounting. Contributions are recognized as revenue when due and payable. Benefits and refunds are recognized when due and are payable in accordance with the Plan. Plan investments are reported at fair value or estimated fair value.

Benefits Provided -

In general, all employees are eligible for regular retirement when age plus service equals 80 with 25 years of service, or age 60 with 8 years of service. Maximum benefits are 75% of final average compensation.

In addition to the regular retirement provisions, the system allows for the following retirement provisions at regular or reduced benefits:

- Deferred Retirement - 8 or more years of service, benefits begin at 60 or at age 55 with 25 or more years of service.
- Death In-Service - 10 or more years of service.
- Duty Disability - no age or service requirements but must be in receipt of workers’ compensation payments.
- Non-Duty Disability - 10 or more years of service.
- Life insurance - $3,500 policy to retirees.
- Supplemental Payments to Retirees Age 65 and Older - retirees with less than 20 years of service receive $14 per month and those with 20 or more years of service at retirement receive $16 per month.

NOTE 12 - RETIREMENT PLANS - (cont'd):

Contributions -

The Plan provides for periodic employer contributions at actuarially determined rates. The required employer contributions were $748,677 for the year ended December 31, 2021. Employee contributions represent 8.00% of covered payroll. During the year ended December 31, 2021, contributions totaling $1,075,206 ($856,048 employer and $219,158 employee) were made in accordance with contribution requirements determined by an actuarial valuation for the Plan as of December 31, 2019. The contribution requirement of a Plan member and the Road Commission are established by the St. Clair County Retirement Board and may be amended by the St. Clair County Board of Commissioners. Most administrative costs of the Plan are paid with retirement assets.

Net Pension Liability -

The net pension liability of the Road Commission has been measured as of December 31, 2020 and has been determined on the same basis as used by the Plan. The Road Commission's net pension liability is 8.13 percent of the Plan's liability, compared to 11.87 percent at December 31, 2019, and is composed of the following:

Total pension liability	$ 44,507,229
Plan fiduciary net position	41,708,472
Net pension liability	$ 2,798,757
Fiduciary net position as a percentage of the total pension liability	93.71%

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions -

For the year ended December 31, 2021, the Road Commission recognized pension expense of $(273,545). At December 31, 2021, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between actual contributions and proportionate share of contributions	$ -	$ 868,195
Differences between expected and actual experience	127,932	-
Changes in assumptions	685,320	31,787
Net difference between projected and actual earnings on Plan investments	-	422,907
Contributions made subsequent to the measurement date	856,048	-
	$ 1,669,300	$ 1,322,889

NOTE 12 - RETIREMENT PLANS - (cont'd):

The amounts of deferred outflows of resources and deferred inflows of resources related to pension, excluding contributions to the Plan subsequent to the measurement date, which will be recognized by the Plan in the next measurement period, will be recognized in pension expense as follows:

2022	$ 69,468
2023	139,013
2024	(631,505)
2025	(86,613)
	$(509,637)

Actuarial Assumptions -

The total pension liability was determined by an actuarial valuation as of December 31, 2019, which used updated procedures to roll forward the estimated liability to December 31, 2020. The valuation used the following actuarial assumptions based on the most recent study of Plan experience completed in December 2020:

Inflation	2.25 %
Salary increases	2.25-7.00
Investment rate of return	7.00

Mortality Rate - Mortality rates were based on Pub-2010 Mortality Table for General Employees with generational improvements from 2010 based on Society of Actuaries' MP-2019 Scale.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Projected Cash Flows -

Based on the assumptions above, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 12 - RETIREMENT PLANS - (cont'd):

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return as of December 31, 2020 for each major asset class included in the Plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	25.00 %	1.65 %
Domestic Equity	31.00	6.71
International Equity	20.00	6.28
Emerging Markets Equity	5.00	8.75
Alternatives	2.50	7.72
Real Estate	16.50	7.34
Cash	0.00	0.65

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -

The following presents the net pension liability, calculated using the discount rate of 7.00 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	$ 7,401,171	$ 2,798,757	$(1,112,557)

DEFINED CONTRIBUTION PLAN:

The Road Commission provides pension benefits through a defined contribution plan to employees not participating in the defined benefit Plan. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus any investment earnings. The Road Commission matches employee contributions up to 8% of total wages and is subject to forfeiture by the employee based on a 5-year vesting schedule. Plan provisions may be changed by agreement of the Board of County Road Commissioners and the unions. Employee contributions are 100% vested at the time of contribution.

For the year ended December 31, 2021, the Road Commission contributed $207,230 to the Plan.

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS:

Plan Description and Benefits Provided -

In addition to the retirement benefits described above, St. Clair County Road Commission provides postemployment benefits for those employees that are part of the defined benefit St. Clair County Retirement System as described in Note 12. Postemployment benefits consist of health, dental, and prescription drug coverage. The plan is closed to all new participants. (The plan was closed to participants as of August 23, 2011 for clerical and TPOAM and as of September 14, 2011 for production and operating engineer divisions.)

The County issues publicly available annual financial statements that include financial statements for the plan. That report may be obtained from St. Clair County by writing to Administrator/Controller 200 Grand River, Port Huron, Michigan, 48060, or by calling (810) 989-6900.

Contribution and Funding Policy -

The funding policy provides for periodic employer contributions at actuarially determined rates. The plan requires no member contributions for Road Commission employees. During the year ended December 31, 2021, employer contributions of $1,400,403 were made by the Road Commission. The actuarial valuation dated December 31, 2020 determined a required contribution for calendar year 2021 of $898,761.

The contributions of the OPEB Plan members and the Road Commission are established and may be amended by the St. Clair County Board of Commissioners. Most administrative costs of the OPEB Plan are paid with OPEB Plan assets.

The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

Net OPEB Liability -

The net OPEB liability of the Road Commission has been measured as of December 31, 2020 and has been determined on the same basis as used by the OPEB Plan. The Road Commission's net OPEB liability is 19.07 percent of the OPEB Plan's liability, compared to 23.99 percent at December 31, 2019, and is composed of the following:

Total OPEB liability	$ 17,274,397
Plan fiduciary net position	5,186,157
Net OPEB liability	$ 12,088,240
Fiduciary net position as a percentage of the total OPEB liability	30.02%

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS - (cont'd):

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB -

For the year ended December 31, 2021, the Road Commission recognized OPEB expense of $(316,990). At December 31, 2021, the Road Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between actual contributions and proportional share of contributions	$ 380,999	$ 2,051,834
Differences between expected and actual experience	38,068	1,340,289
Changes in assumptions	4,081,425	1,675,734
Net difference between projected and actual earnings on OPEB Plan investments	-	866,100
Contributions made subsequent to the measurement date	1,400,403	-
	$ 5,900,895	$ 5,933,957

The amounts of deferred outflows of resources and deferred inflows of resources related to OPEB, excluding contributions to the OPEB Plan subsequent to the measurement date, which will be recognized by the OPEB Plan in the next measurement period, will be recognized in OPEB expense as follows:

2022	$(1,508,516)
2023	(122,443)
2024	322,573
2025	(125,079)
	$(1,433,465)

Actuarial Assumptions -

The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, which used updated procedures to roll forward the estimated liability to December 31, 2020. The valuation used the following actuarial assumptions based on the most recent study of OPEB Plan experience completed in December 2018:

Inflation	2.00 %
Salary increases	3.50
Investment rate of return	5.25
Healthcare cost trend rate - Non-Medicare	8.00 decreasing to 4.50% by increments of 0.25%
Healthcare cost trend rate - Medicare	6.50 decreasing to 4.50% by increments of 0.25%

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS - (cont'd):

Mortality Rate - based on a version of Pub-2010 with Scale MP-2018 generational mortality improvements.

Discount Rate - The discount rate used to measure the total OPEB liability was 3.90 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Projected Cash Flows -

Based on the assumptions above, the OPEB Plan's fiduciary net position was projected to be available to make all projected future benefit payments through 2054. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to these periods of projected benefit payments to determine the total OPEB liability, and a bond index range of 1.93%-2.12% was used for the remaining years. The bond index is the average yield for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The long-term expected rate of return on OPEB Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return as of December 31, 2020 for each major asset class included in the OPEB Plan's target asset allocation, as disclosed in the investment footnote, are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Fixed Income	42.00 %	0.60 %
Domestic Equity	40.00	5.10
International Equity	14.00	5.70
Real Estate	1.00	4.20
Cash	3.00	(0.10)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate -

The following presents the net OPEB liability, calculated using the discount rate of 3.90 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.90 percent) or 1-percentage-point higher (4.90 percent) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net OPEB liability	$ 14,902,400	$ 12,088,240	$ 9,847,678

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS - (cont'd):

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate -

The following presents the net OPEB liability, calculated using assumed trend rates, as well as what the net OPEB liability would be using a trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB liability	$ 9,585,976	$ 12,088,240	$ 15,256,478

NOTE 14 - ASSIGNED FUND BALANCE:

The Road Commission Fund Balance at December 31, 2021 has been assigned as follows:

Township Match Money/Berm Programs	$ 476,927
Primary Preservation/Structural Improvements	1,055,000
Other	83,249
Adair Site	356,489
Deanville Pit	313,188
2022 Operations	1,877,405
King Road	1,000,000
	$ 5,162,258

NOTE 15 - SUMMARY OF DISCLOSURE OF SIGNIFICANT CONTINGENCIES:

In the normal course of its operations, the St. Clair County Road Commission often becomes a party to various claims and lawsuits. In the opinion of the Road Commission's legal counsel, if any of these claims should result in an unfavorable resolution to the Road Commission, the Road Commission's liability would be limited to its deductible under insurance policies. The insurer would pay the losses, and there should be no material effect on the financial position of the Road Commission.

The Road Commission participates in a number of federal and state-assisted grant programs, which are subject to compliance audits. The periodic program compliance monitoring of many of the federal and state programs have not yet been conducted or completed. Accordingly, the Road Commission's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Road Commission expects such amounts, if any, to be immaterial.

Also, as part of its trunkline maintenance agreement with the State of Michigan, the Road Commission's costs charged to the State are subject to audit. The amounts, if any, which may have to be paid back to the State, cannot be determined at this time, although the Road Commission expects such amounts, if any, to be immaterial.

NOTE 16 - RISK MANAGEMENT:

The Road Commission is a member of the Michigan County Road Commission Self-Insurance Pool (the "Pool") established pursuant to the laws of the State of Michigan, which authorizes contracts between municipal corporations (interlocal agreements) to form group self-insurance pools, and to prescribe conditions to the performance of these contracts. The Michigan County Road Commission Self-Insurance Pool was established for the purpose of making a self-insurance pooling program available for Michigan County Road Commissions, which includes, but is not limited to, general liability coverages, auto liability coverages, property insurance coverages, stop-loss insurance protection, claims administration, and risk management and loss control services pursuant to Michigan Public Act 138 of 1982.

The Road Commission pays an annual premium to the Pool for property (buildings and grounds) coverage, automobile liability, errors or omissions liability and bodily injury, property damage, and personal injury liability. The agreement for the formation of the Pool provides that the Pool will be self-sustaining through member premiums and will purchase both specific and aggregate stop-loss insurance to the limits determined necessary by the Pool Board.

The Road Commission is also a member of the County Road Association Self Insurance Fund for workers' compensation insurance. The Fund is a municipal self-insurance entity operating within the laws of the State of Michigan. The Fund has entered into reinsurance agreements providing for loss coverage in excess of amounts to be retained by the Fund.

The Road Commission continues to carry commercial insurance for accident insurance. The amount of settlements (claims) for the past three years has not exceeded insurance coverage.

The Road Commission is self-insured for health care benefits. The administrative services for the self-insured program are performed on a contractual basis by a third party. The Road Commission makes monthly payments, based on estimated claims and a stop-loss provision (up to $30,000 per contract per contract year), which are adjusted quarterly. Based on past history and current available data, the Road Commission has estimated accrued health care claims in excess of the last quarter payments, including an estimate for claims incurred but not reported (IBNR) of $52,000 at December 31, 2021.

Changes in the balance of claims liability are as follows:

	2021	2020
Unpaid claims, beginning of year	$ 44,000	$ 12,000
Incurred claims (including IBNR's)	1,389,680	1,374,289
Claims paid	(1,381,680)	(1,342,289)
Unpaid claims, end of year	52,000	44,000
Less - Current portion	(52,000)	(44,000)
Long-term Liabilities	$ -	$ -

NOTE 17 - COVID-19:

Towards the end of December 2019, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. There have been mandates from Federal, State, and local authorities requiring forced closures of non-essential businesses and stay-at-home orders for most states, including Michigan, which could negatively impact the Road Commission's activities and funding in the long-term. The initial effect was a reduction of staff, projects being delayed, and the anticipation of a significant decrease in State funding; however, because the virus is continuing to impact the service area it is not possible to estimate the severity or length of this outbreak and hence, its financial impact.

REQUIRED SUPPLEMENTARY INFORMATION

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property taxes	$ 1,100,000	$ 1,100,000	$ 1,239,870	$ 139,870
Permits	150,000	150,000	126,076	(23,924)
Intergovernmental -				
Federal sources	8,514,885	5,542,691	4,434,341	(1,108,350)
State sources	18,510,000	19,325,000	20,666,552	1,341,552
Local sources	3,854,349	3,661,266	5,235,415	1,574,149
Charges for services	3,900,000	4,300,000	4,707,452	407,452
Interest and rents	135,000	135,000	119,926	(15,074)
Other	90,000	90,000	570,502	480,502
Total Revenues	36,254,234	34,303,957	37,100,134	2,796,177
Expenditures:				
Current -				
Primary preservation - structural improvements	12,996,275	11,639,796	10,145,976	1,493,820
Local preservation - structural improvements	3,853,749	3,599,900	3,521,401	78,499
Primary maintenance	7,191,500	5,667,202	5,390,368	276,834
Local maintenance	6,628,000	6,629,068	8,980,326	(2,351,258)
State maintenance	3,900,000	4,300,000	4,243,032	56,968
Administrative	595,000	595,000	485,353	109,647
Equipment operations - net	800,000	975,000	1,003,406	(28,406)
Other	600,000	600,000	785,204	(185,204)
Capital outlay - net	225,000	230,654	112,537	118,117
Total Expenditures	36,789,524	34,236,620	34,667,603	(430,983)
Net Change in fund balances	(535,290)	67,337	2,432,531	2,365,194
Fund Balance at beginning of year	11,728,085	11,728,085	11,728,085	-
Fund Balance at end of year	$ 11,192,795	$ 11,795,422	$ 14,160,616	$ 2,365,194

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN YEARS
(PLAN YEAR END)

	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2020	8.13%	$ 2,798,757	$ 2,977,119	94.01%	93.71%
2019	11.87%	4,696,412	3,168,817	148.21%	89.45%
2018	16.39%	7,347,811	3,198,320	229.74%	82.69%
2017	18.13%	3,386,198	3,479,593	97.32%	91.94%
2016	19.28%	6,486,984	3,536,730	183.42%	84.68%
2015	22.86%	7,393,819	3,842,251	192.43%	82.46%
2014	21.76%	5,045,124	3,796,636	132.88%	87.65%

* GASB Statement No. 68 was implemented for fiscal year ended December 31, 2015. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

ST. CLAIR COUNTY ROAD COMMISSION

A Component Unit of St. Clair County, Michigan

SCHEDULE OF ROAD COMMISSION PENSION CONTRIBUTIONS
LAST TEN YEARS

For the year ended December 31,	Actuarially Determined Contributions (ADC)	Contributions	Contribution Excess	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 748,677	$ 856,048	$(107,371)	$ 2,739,480	31.25%
2020	686,516	1,011,042	(324,526)	3,234,296	31.26%
2019	647,111	1,067,495	(420,384)	3,414,891	31.26%
2018	725,154	1,075,163	(350,009)	3,439,420	31.26%
2017	910,369	1,088,454	(178,085)	3,481,943	31.26%
2016	964,059	1,137,998	(173,939)	3,640,430	31.26%
2015	961,297	1,162,712	(201,415)	3,719,490	31.26%

Valuation Date: December 31 two years prior to the end of the fiscal year

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of pay, open
Remaining amortization period	15 years
Asset valuation method	5-year smoothing
Salary increases	3.5%-8.0%, including inflation of 3.0%
Investment rate of return	7.50%
Retirement age	Replacement Index up to age 65, then 100%
Mortality	2018: RP-2014 Mortality Table with generational improvements from 2006 based on Social Security mortality improvement assumptions from the 2016 Trustees' Report 2017: RP-2014 Mortality Table with generational improvements from 2006 based on Social Security mortality improvement assumptions from the 2015 Trustees' Report 2016 and prior: RP 2000 Combined Healthy generational mortality with Scale AA

* GASB Statement No. 68 was implemented for fiscal year ended December 31, 2015. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
LAST TEN YEARS
(PLAN YEAR END)

	Proportion of net OPEB liability	Proportionate share of net OPEB liability	Covered Payroll	Proportionate share of net OPEB liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of total OPEB liability
2020	19.07%	$ 12,088,240	$ 3,204,467	377.23%	30.02%
2019	23.99%	10,199,214	3,277,260	311.21%	27.98%
2018	27.08%	14,390,104	3,392,127	424.22%	14.66%
2017	21.52%	31,645,491	3,596,775	879.83%	5.35%

* GASB Statement No. 75 was implemented for fiscal year ended December 31, 2018. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

SCHEDULE OF ROAD COMMISSION OPEB CONTRIBUTIONS
LAST TEN YEARS

For the year ended December 31,	Actuarially Determined Contributions (ADC)	Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	$ 898,761	$ 1,400,403	$(501,642)	$ 2,933,873	47.73%
2020	1,219,087	1,450,839	(231,752)	3,204,467	45.28%
2019	1,470,258	1,385,614	84,644	3,277,260	42.28%
2018	1,516,284	1,491,527	24,757	3,439,420	43.37%

Valuation Date:	December 31 of the year prior

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of salary, closed
Remaining amortization period	9 years
Asset valuation method	5-year smoothing
Salary increases	3.5%-8.0%, including inflation of 2.25%
Investment rate of return	6.00%
Retirement age	Replacement Index up to age 65, then 100%
Mortality	RPH-2006 Blue Collar Mortality Table fully generational using scale MP-2019

* GASB Statement No. 75 was implemented for fiscal year ended December 31, 2018. This schedule is being built prospectively. Ultimately, ten years of data will be presented.

SUPPLEMENTARY INFORMATION

ST. CLAIR COUNTY ROAD COMMISSION
A Component Unit of St. Clair County, Michigan

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BY FUND BALANCE SUB-ACCOUNTS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Primary	Local	County	Total
Revenues:				
Property taxes	$ -	$ -	$ 1,239,870	$ 1,239,870
Licenses and permits	-	-	126,076	126,076
Intergovernmental -				
Federal Sources	3,041,506	1,392,835	-	4,434,341
State Sources	14,407,248	6,259,304	-	20,666,552
Local Sources	-	3,260,501	1,974,914	5,235,415
Charges for services	-	-	4,707,452	4,707,452
Interest & rents	-	-	119,926	119,926
Other	-	-	570,502	570,502
Total Revenues	17,448,754	10,912,640	8,738,740	37,100,134
Expenditures:				
Construction/capacity improvements	-	-	-	-
Preservation - structural improvements	10,145,976	3,521,401	-	13,667,377
Maintenance	5,390,368	8,980,326	-	14,370,694
Other -				
Trunkline maintenance	-	-	3,802,413	3,802,413
Trunkline nonmaintenance	-	-	440,619	440,619
Administrative - net	268,942	216,411	-	485,353
Equipment - net	289,991	474,295	239,120	1,003,406
Other	-	-	785,204	785,204
Capital outlay - net	-	-	112,537	112,537
Total Expenditures	16,095,277	13,192,433	5,379,893	34,667,603
Revenues over (under) expenditures before optional transfer	1,353,477	(2,279,793)	3,358,847	2,432,531
Optional transfer	(1,353,477)	1,353,477	-	-
Net Change in Fund Balance Sub Accounts	-	(926,316)	3,358,847	2,432,531
Fund Balance at beginning of year	350,000	50,000	11,328,085	11,728,085
Interfund adjustments	-	926,316	(926,316)	-
Fund Balance at end of year	$ 350,000	$ 50,000	$ 13,760,616	$ 14,160,616

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

ANNUAL FINANCIAL REPORT
with Supplementary Information

FOR THE YEAR ENDED
DECEMBER 31, 2021

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

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To the Board of the Department
of Public Works of St. Clair County
St. Clair, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of St. Clair County Department of Public Works (the "DPW"), a component unit of St. Clair County, Michigan, as of and for the year ended December 31, 2021 and the related notes to the financial statements which collectively comprise the DPW's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of St. Clair County Department of Public Works as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Controller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the DPW and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities for Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the DPW's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DPW's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the DPW's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DPW's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2022 on our consideration of the DPW's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the DPW's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the DPW's internal control over financial reporting and compliance.

UHY LLP

Port Huron, Michigan
March 23, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the St. Clair County Department of Public Works (the "DPW"), we offer readers of these financial statements this narrative, overview and analysis of the financial activities of the DPW for the year ended December 31, 2021. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to provide a basis of understanding of the St. Clair County DPW's basic financial statements. These basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. Supplementary financial information is also provided for additional information purposes.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the DPW finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the DPW assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the DPW is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both the government-wide financial statements distinguish functions of the Department of Public Works that are principally supported by intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activity of the DPW is debt service. The business-type activities of the Department of Public Works include water and sewer.

The government-wide financial statements can be found on pages 10-12 of this report.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The DPW, like the Primary Government St. Clair County, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. The funds of the DPW can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the year. Such information may be useful in evaluating the DPW near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the DPW's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The DPW maintains four individual governmental funds.

Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for seven debt service funds.

The basic governmental funds financial statements can be found on pages 13-16 of this report.

The DPW, because of its relationship with the Road Commission in being able to contract for administrative and operating personnel, does not require a general fund to the extent that most component units do. As a result, the DPW Wastewater Treatment Plant Fund is used as the general fund of the DPW. The DPW Wastewater Treatment Plant Fund is a proprietary fund and is described under the following section.

Proprietary Funds. The Department of Public Works maintains four different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The DPW uses enterprise funds to account for its Wastewater Treatment Plant, Emmett Sewage Treatment Lagoon, Berville Lagoon and its Utility Operation and Maintenance Receiving Operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Wastewater Treatment Plant, Utility Operation and Maintenance Receiving the Emmett Sewage Treatment Lagoon, and the Berville Lagoon.

The basic proprietary fund financial statements can be found on pages 17-19 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20-28 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents combining statements in connection with non-major proprietary fund financial statements and individual statements. These combining and individual statements can be found immediately following the notes to financial statements on pages 29-30.

FINANCIAL HIGHLIGHTS

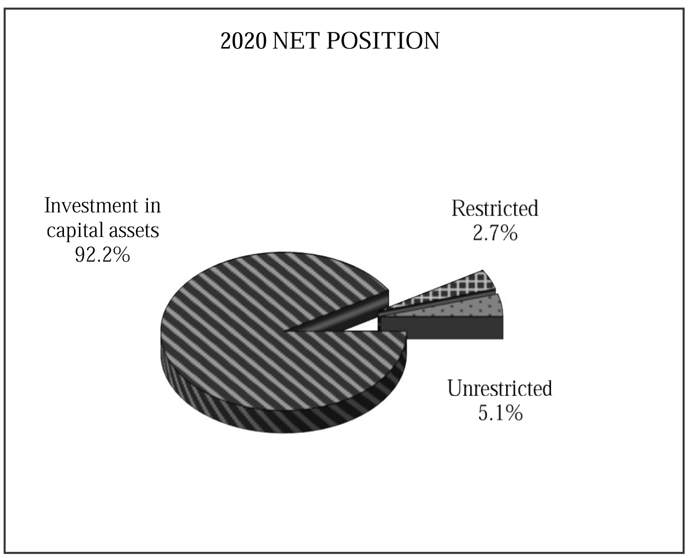
Government-Wide Financial Analysis

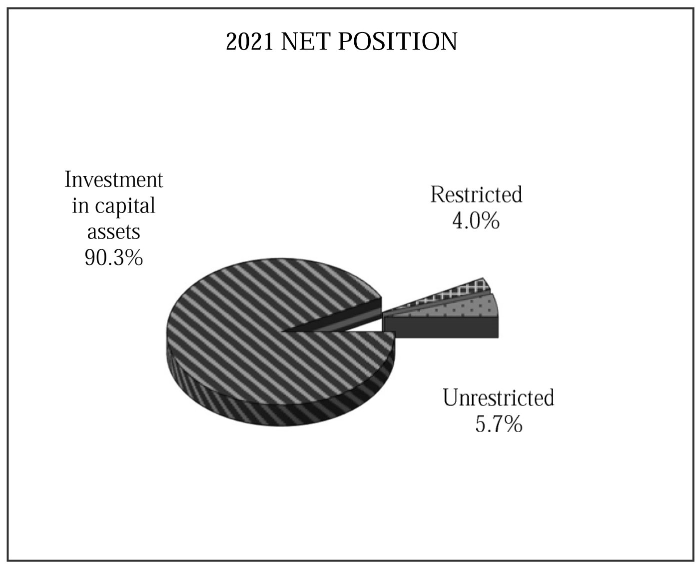
Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The net position is separated into major components; net investment in capital assets; and restricted net position, which is the accumulation of service fees mandated for equipment replacement; and unrestricted net position which may be used to meet the ongoing obligations to citizens and creditors. The DPW's combined net position decreased 3.79% from a year ago.

The table below shows a comparison of the net position (in thousands of dollars) as of December 31, 2020 and 2021 in a condensed format.

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Current and other unrestricted assets	$ -	$ -	$ 783.9	$ 868.1	$ 783.9	$ 868.1
Restricted assets	3,973.8	3,400.1	490.9	603.6	4,464.7	4,003.7
Capital assets	-	-	9,615.1	9,055.8	9,615.1	9,055.8
Total Assets	3,973.8	3,400.1	10,889.9	10,527.5	14,863.7	13,927.6
Long-term liabilities	3,947.0	3,376.9	196.0	196.0	4,143.0	3,572.9
Other liabilities	26.8	23.2	266.2	299.3	293.0	322.5
Total Liabilities	3,973.8	3,400.1	462.2	495.3	4,436.0	3,895.4
Net Position						
Investment in capital assets	-	-	9,615.1	9,055.8	9,615.1	9,055.8
Restricted	-	-	279.9	407.6	279.9	407.6
Unrestricted	-	-	532.7	568.8	532.7	568.8
Total Net Position	$ -	$ -	$ 10,427.7	$ 10,032.2	$ 10,427.7	$ 10,032.2





Statement of Activities

The following schedule compares the revenues and expenses (in thousands of dollars) for the current and previous fiscal years.

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Program Revenues						
Charges for services	$ 131.2	$ 111.8	$ 1,541.3	$ 1,752.5	$ 1,672.5	$ 1,864.3
Capital grants and contributions	-	-	185.0	235.4	185.0	235.4
General Revenues						
Unrestricted investment income	-	-	1.8	0.7	1.8	0.7
Total Revenues	131.2	111.8	1,728.1	1,988.6	1,859.3	2,100.4
Program Expenses						
Debt service	131.2	111.8	-	-	131.2	111.8
Water and sewer	-	-	2,141.7	2,384.1	2,141.7	2,384.1
Total Expenses	131.2	111.8	2,141.7	2,384.1	2,272.9	2,495.9
Change in Net Position	-	-	(413.6)	(395.5)	(413.6)	(395.5)
Net Position - Beginning of Year	-	-	10,841.3	10,427.7	10,841.3	10,427.7
Net Position - End of Year	$ -	$ -	$ 10,427.7	$ 10,032.2	$ 10,427.7	$ 10,032.2

Governmental activities for the DPW break even. Through the contracts with the various municipalities that have sold bonds with the DPW (County) under the provisions of Act 185, Public Acts of 1957, as amended, the municipalities are responsible for all construction and debt service costs. Therefore, any excess cash during or after completion of construction is available for the municipalities to either continue construction or apply to the debt service requirements of their contract (capital lease).

The Water and Sewer activity represents the operation of the Wastewater Treatment Plant in Algonac; the Sewage Treatment Lagoons in the Village of Emmett and Berville, and the various segments of the Utility Operation and Maintenance Receiving operations. The Wastewater Treatment Plant operates, through agreements with the City of Algonac and the Townships of Clay and Ira; The Sewage Treatment Lagoons operate through agreements with the Village of Emmett and Berlin Township. All operating costs (net of depreciation) for the Wastewater Treatment Plant are charged based on a formula that was designed to allocate total operating costs based on usage. The operations of the Utility Operation and Maintenance Receiving Fund are related to the collection of water and sewer charges from various participating municipalities that have contracts with the DPW related to the governmental fund activities described above. The DPW then submits these collections to the municipalities that have the water and sewer plants that provide the utility services.

Tentatively, on August 1, 2022, all water and sewer activities will no longer be performed by the St. Clair County DPW. All oversight will be performed by the respective entities personnel.

Government Funds Financial Analysis

Governmental Funds

As noted earlier, the DPW uses fund accounting to ensure and demonstrate compliance with financial-related legal compliance as it relates to financing under Act 185, Public Acts of 1957, as amended.

As a result the DPW maintains 4 separate debt services funds to report the capital lease proceeds from the various participating municipalities and the payment of the respective debt service on the bonds and loans.

Payments required for debt service are requested twice a year from the municipalities in correlation with the debt service payment requirements.

In order to report the receiving of the bond or loan proceeds and respective expenditures for construction of the water or sewer system, the DPW maintains separate capital projects funds. Once a project is complete the construction fund is closed and any remaining cash is transferred to the projects debt service fund. At December 31, 2021, the DPW didn't have any active capital project funds.

The governmental funds are reported on pages 13-16 of this report with the major debt service funds reported separate from all other governmental funds.

Proprietary Funds

As noted earlier, the DPW's proprietary funds provide the same information found in the government-wide financial statements, but in more detail.

The statements of net position, revenues, expenses and changes in fund net position and cash flows of the proprietary funds are reported on pages 17-19 of this report.

BUDGETARY HIGHLIGHTS

The Debt Service and Capital Projects Funds are not required to report budgets. The Debt Service Funds are financed exclusively from the municipalities pursuant with a contract associated with the debt service requirements thus control is provided without the need for a formal budget. Annual formal budgetary integration is not employed for the Capital Projects Funds because effective budgetary control is achieved through a total project budget. All construction change orders are reviewed for the effect on the total construction cost and should costs related to construction exceed the proceeds available, the municipalities involved with the project pay for the additional costs.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets – As of year end, the DPW had $9,615,093 invested in capital assets (net of accumulated depreciation) as reflected in the following schedule, representing a decrease of 5.82% or $559,354.

	2020	2021
Land	$ 83,776	$ 83,776
Plant	4,518,422	4,303,094
Utility System	4,447,762	4,181,049
Machinery & Equipment	564,133	487,820
Total	$ 9,615,093	$ 9,055,739

Long-Term Liabilities – At the end of the current year, the DPW had bonds and loans outstanding of $3,572,973 down from $4,157,973 at December 31, 2020. The debt was issued to finance the construction of water and sewer systems in various townships, villages and cities in St. Clair County. The full faith and credit of the respective townships, villages and cities as well as St. Clair County is pledged.

The debt is to be paid through a capital lease agreement between the various townships, villages and cities and St. Clair County that provides for full payment of the debt and the ownership in the systems reverting to the townships, villages or cities upon final payment.

St. Clair County's credit rating from Standard & Poor's was an AA for 2020 and 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The 2022 budget is $47,000 higher than 2021. For 2022, wages and benefits are forecasted to increase approximately 2.5%. Tentatively, August 1, 2022, St. Clair County DPW will no longer be providing assistance and oversight for all water and sewer activities including the Emmett Sewage Treatment Lagoon, the Berville Lagoon, and at the two rest area lagoons managed for the Michigan Department of Transportation. All oversight will be performed by the respective entities personnel.

CONTACTING THE DEPARTMENT OF PUBLIC WORKS MANAGEMENT

This financial report is designed to provide a general overview of the Department of Public Works' finances and to show accountability. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the St. Clair County Department of Public Works, 21 Airport Drive, St. Clair, Michigan 48079.

BASIC FINANCIAL STATEMENTS

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Cash	$ -	$ 574,525	$ 574,525
Receivables	-	183,153	183,153
Due from other governmental units	-	110,436	110,436
Restricted assets -			
Cash	531,136	361,921	893,057
Due from other governmental units	-	45,671	45,671
Contracts receivable	2,869,000	196,019	3,065,019
Capital assets (net of accumulated depreciation) -			
Assets not being depreciated	-	83,776	83,776
Assets being depreciated	-	8,971,963	8,971,963
Total Assets	3,400,136	10,527,464	13,927,600
Liabilities:			
Payables and accrued liabilities	-	14,344	14,344
Due to other governmental units	-	164,814	164,814
Deposits	-	120,116	120,116
Current liabilities (payable from restricted assets) -			
Interest payable	23,182	-	23,182
Non-current liabilities (payable from restricted assets) -			
Due within one year	585,000	15,000	600,000
Due in more than one year	2,791,954	181,019	2,972,973
Total Liabilities	3,400,136	495,293	3,895,429
Net Position:			
Investment in capital assets	-	9,055,739	9,055,739
Restricted for equipment replacement	-	407,592	407,592
Unrestricted	-	568,840	568,840
Total Net Position	$ -	$ 10,032,171	$ 10,032,171

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Debt service	$ 111,846	$ 111,846	$ -	$ -
Business-type Activities:				
Water and sewer	2,384,165	1,752,522	-	235,398
Total	$ 2,496,011	$ 1,864,368	$ -	$ 235,398

General revenue - unrestricted investment income

Change in net position

Net position at beginning of year

Net position at end of year

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Change in Net Position		
Governmental Activities	Business-type Activities	Total
$ -	$ -	$ -
-	(396,245)	(396,245)
-	(396,245)	(396,245)
-	709	709
-	(395,536)	(395,536)
-	10,427,707	10,427,707
$ -	$ 10,032,171	$ 10,032,171

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Debt Service Funds				
	Ira WSS XI Series 2006	Algonac/Ira SDS I 2012 Refunding	Cottrellville WDXIIA Series 2009	Cottrellville WDXII Series 2008	Total Governmental Funds
Assets:					
Cash	$ 7,587	$ 56,534	$ 248,437	$ 218,578	$ 531,136
Contracts receivable - capital lease	1,576,954	275,000	1,000,000	525,000	3,376,954
Total Assets	$ 1,584,541	$ 331,534	$ 1,248,437	$ 743,578	$ 3,908,090
Liabilities:					
Due to other governmental units	$ 7,587	$ 56,534	$ 248,437	$ 218,578	$ 531,136
Deferred Inflows of Resources:					
Unavailable revenue - lease contract	1,576,954	275,000	1,000,000	525,000	3,376,954
Total Liabilities and Deferred Inflows of Resources	$ 1,584,541	$ 331,534	$ 1,248,437	$ 743,578	$ 3,908,090

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Fund Balance - Total Governmental Funds	$ -
Long-term liabilities that are not payable in the current period, and therefore, not reported in the fund statements	
Bonds payable	(3,376,954)
Accrued interest on bonds payable	(23,182)
Revenues that are deferred in the fund statements because the amounts are not available	
Lease revenue	3,376,954
Accrued interest on capital lease	23,182
Net Position of Governmental Activities	$ -

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Debt Service Funds				
	Ira WSS XI Series 2006	Algonac/Ira SDS I 2012 Refunding	Cottrellville WDXIIA Series 2009	Cottrellville WDXII Series 2008	Total Governmental Funds
Revenues:					
Contract Revenue -					
Principal - capital lease	$ 240,000	$ 130,000	$ 125,000	$ 75,000	$ 570,000
Interest - capital lease	36,060	8,712	43,813	26,925	115,510
Total Revenues	276,060	138,712	168,813	101,925	685,510
Expenditures:					
Debt Service -					
Principal retirement	240,000	130,000	125,000	75,000	570,000
Interest and fiscal charges	36,060	8,712	43,813	26,925	115,510
Total Expenditures	276,060	138,712	168,813	101,925	685,510
Net Change in Fund Balances	-	-	-	-	-
Fund Balances at beginning of year	-	-	-	-	-
Fund Balances at end of year	$ -	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2021

Net change in fund balances - total governmental funds	$ -
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt (e.g. bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources to governmental funds. Neither transaction, however, has any affect on net position.	
Principal payments on long-term liabilities	570,000
Interest is reported in the governmental funds as it is paid but in the statement of activities as it is incurred	3,664
Revenues are reported in the governmental funds when received, however, in the statement of activities when earned	
Capital lease principal	(570,000)
Capital lease interest	(3,664)
Change in net position of Governmental Activities	$ -

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Enterprise Funds			
	SDS I Waste Water Treatment Plant	Utility Operation & Maintenance Receiving	Other Proprietary Funds	Total
Current Assets:				
Cash	$ 233,808	$ 332,942	$ 7,775	$ 574,525
Accounts receivable	-	183,153	-	183,153
Due from other governmental units	110,436	-	-	110,436
Total Current Assets	344,244	516,095	7,775	868,114
Restricted Assets:				
Cash	361,921	-	-	361,921
Due from other governmental units	45,671	-	-	45,671
Contracts receivable	196,019	-	-	196,019
Total Restricted Assets	603,611	-	-	603,611
Property, Plant, and Equipment:				
Property, plant, and equipment	29,030,126	-	7,383	29,037,509
Less - accumulated depreciation	(19,974,387)	-	(7,383)	(19,981,770)
Total Property, Plant, and Equipment net of accumulated depreciation	9,055,739	-	-	9,055,739
Total Assets	10,003,594	516,095	7,775	10,527,464
Current Liabilities:				
Accounts payable	14,321	23	-	14,344
Due to other governmental units	40,530	121,209	3,075	164,814
Deposits	115,416	-	4,700	120,116
Total Current Liabilities	170,267	121,232	7,775	299,274
Current Liabilities (payable from restricted assets):				
Current portion of bond payable	15,000	-	-	15,000
Noncurrent Liabilities (payable from restricted assets):				
Bond payable	181,019	-	-	181,019
Total Liabilities	366,286	121,232	7,775	495,293
Net Position:				
Investment in capital assets	9,055,739	-	-	9,055,739
Restricted for equipment replacement	407,592	-	-	407,592
Unrestricted	173,977	394,863	-	568,840
Total Net Position	$ 9,637,308	$ 394,863	$ -	$ 10,032,171

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Enterprise Funds			
	SDS I Waste Water Treatment Plant	Utility Operation & Maintenance Receiving	Other Proprietary Funds	Total
Operating Revenues:				
Charges for services	$ 793,420	$ 933,425	$ 25,677	$ 1,752,522
Operating Expenses:				
Personal services (contracted)	418,390	-	19,554	437,944
Repairs and maintenance	55,967	-	4,533	60,500
Supplies	65,852	-	-	65,852
Other services	255,882	894,951	1,600	1,152,433
Depreciation	662,161	-	-	662,161
Total Operating Expenses	1,458,252	894,951	25,687	2,378,890
Operating Income (Loss)	(664,832)	38,474	(10)	(626,368)
Non-Operating Revenues (Expenses):				
Equipment replacement contribution	235,398	-	-	235,398
Interest expense	(5,275)	-	-	(5,275)
Interest earned	421	278	10	709
Total Non-Operating Revenues	230,544	278	10	230,832
Change in Net Position	(434,288)	38,752	-	(395,536)
Net Position at beginning of year	10,071,596	356,111	-	10,427,707
Net Position at end of year	$ 9,637,308	$ 394,863	$ -	$ 10,032,171

The accompanying notes are an integral part of these financial statements.

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Enterprise Funds			
	SDS I Waste Water Treatment Plant	Utility Operation & Maintenance Receiving	Other Proprietary Funds	Total
Cash Flow From Operating Activities:				
Receipts from customers and users	$ 872,874	$ 882,648	$ 25,714	$ 1,781,236
Cash payments to suppliers and other services	(792,845)	(852,651)	(23,168)	(1,668,664)
Net Cash Provided by Operating Activities	80,029	29,997	2,546	112,572
Cash Flow From Capital and Related Financing Activities:				
Acquisition and construction of capital assets	(102,807)	-	-	(102,807)
Receipt of due from contracts	15,000	-	-	15,000
Equipment replacement contribution	228,894	-	-	228,894
Bond payments	(15,000)	-	-	(15,000)
Interest paid	(5,275)	-	-	(5,275)
Net Cash Provided by Capital and Related Financing Activities	120,812	-	-	120,812
Cash Flow From Investing Activities:				
Interest received	421	278	10	709
Net Increase in Cash	201,262	30,275	2,556	234,093
Cash at beginning of year	394,467	302,667	5,219	702,353
Cash at end of year	$ 595,729	$ 332,942	$ 7,775	$ 936,446
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss) for the year	$(664,832)	$ 38,474	$(10)	$(626,368)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities -				
Depreciation	662,161	-	-	662,161
Changes in assets and liabilities -				
Receivables	-	(50,777)	-	(50,777)
Due from other governmental units	79,454	-	-	79,454
Accounts payable	699	(14)	-	685
Due to other governmental units	2,547	42,314	2,519	47,380
Deposits	-	-	37	37
Net Cash Provided by Operating Activities	$ 80,029	$ 29,997	$ 2,546	$ 112,572

The accompanying notes are an integral part of these financial statements.

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the St. Clair County Department of Public Works (the "DPW"), a component unit of the County of St. Clair, Michigan, have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental entities. The more significant accounting policies are described as follows:

A. Description of Department of Public Works Operations -

The St. Clair County Department of Public Works is a component unit of St. Clair County, Michigan, and operates under an appointed Board, which consists of three (3) members, who establish policies and review operations of the DPW for the County Board of Commissioners. The DPW has the responsibility of administering the various Public Works Project Construction and Debt Service Funds under the provisions of Act 185, Public Acts of 1957, as amended, as well as the Utility Operation and Maintenance Receiving, and various Wastewater Treatment Plant Funds. The DPW is included in the County's Comprehensive Annual Financial Report as a discretely presented component unit.

B. Government-wide and Fund Financial Statements -

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all the activities of the Department of Public Works. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from the services provided by a given function or segment and 2) contributions that are restricted to meeting the obligations of a particular function or segment. Items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation -

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grant and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the DPW considers revenues to be available if they are collected within 60 days of the end of the year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgements are recorded only when payment is due.

The DPW reports the following major governmental funds:

I. The debt service fund (WSS XI Series 2006) was established to account for the debt service requirements on the bonds sold to finance the construction of Water Supply System No. XI in Ira Township.

II. The debt service fund (SDS I 2012 Refunding) was established to account for the debt service requirements of the refunding bonds sold to refinance the construction of the Sewer Disposal System No. I in the City of Algonac and Ira Township.

III. The debt service fund (WD XIIA Series 2009) was established to account for the debt service requirements on bonds sold to finance the Water District XIIA in Cottrellville Township.

IV. The debt service fund (WD XII Series 2008) was established to account for the debt service requirements on bonds sold to finance the Water District XII in Cottrellville Township.

The DPW reports the following major proprietary funds:

I. The Waste Water Treatment Plant Fund accounts for the operations of the SDS I Waste Water Treatment Plant that provides sewage collection and treatment for residents in Clay and Ira Townships and City of Algonac.

II. The Utility Operation and Maintenance Receiving Fund (general fund) accounts for the collection and payment of water and sewer service fees for various governmental units and corporations.

Additionally, the DPW reports the following fund type:

Proprietary Fund Type -

Enterprise Funds - are used to report operations for services to townships, are financed by user charges intended to recover the cost of services provided and include the Emmett Sanitary Lagoon and the Berville Sanitary Lagoon.

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses from enterprise funds include costs of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is DPW's policy to use restricted resources first and then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position -

Cash - The Department of Public Works' cash represents cash on hand, savings, and demand deposits.

Capital Assets - Capital assets, which include property, plant, and equipment, are reported in the business-type activities column in the government-wide financial statements. Capital assets are defined by the DPW as assets with an estimated useful life in excess of one year and a purchase price greater than $1,000. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following useful lives:

Plant	50 years
Utility system	60 years
Machinery and equipment	5 - 20 years

Deferred Outflows/Inflows of Resources - In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The Department of Public Works does not currently have any items that qualify for reporting in this category.

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) so will not be recognized as an inflow of resources (revenues) until that time. The DPW had one item that qualifies for reporting in this category. The governmental fund balance sheet presents unavailable revenues that are not collected within the 60-day period. The DPW had unavailable revenues from long-term contracts with other governmental units. The amounts are deferred and recognized as an inflow of resources (revenue) in the period the amounts become available.

NOTE 1 - NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (cont'd):

Administrative and Operational Staffing - The DPW does not have an administrative building or employees of its own. All administration is contracted through the St. Clair County Road Commission (the "Road Commission"), a component unit of St. Clair County, Michigan. The employees that operate the Wastewater Treatment Plant, the Emmett Sanitary Lagoon, and the Berville Sanitary Lagoon are employees of the Road Commission. The DPW reimburses the Road Commission for all wages and fringes at cost as well as indirect costs related to the services provided.

Long-term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities or business-type activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds, when significant, using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual proceeds received, are reported as debt service expenditures.

Estimates - In preparing financial statements in conformity with U.S. generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

DPW Project Administration -

As administrator of construction projects and debt service funds under the provision of Act 185, Public Acts of 1957, as amended, the Department of Public Works contracts with financial consultants and bond counsel whenever bonds are sold to help assure compliance with the State and Federal requirements relating to bond sales.

As administrator and operator of the Waste Water Treatment Plant, the DPW implements those requirements mandated by the various regulating agencies so that the plant is in operational compliance.

NOTE 3 - DEPOSITS:

The following is a summary of the carrying amount of deposits at December 31, 2021:

Cash on Hand	$ 25
Deposits with financial institutions	1,467,557
	$ 1,467,582

NOTE 3 - DEPOSITS - (cont'd):

Deposits -

As a component unit of St. Clair County, the DPW's deposits are a part of the accounts of St. Clair County and maintained at banking institutions insured by federal depository insurance.

Custodial Credit Risk - Deposits - Custodial credit risk for deposits is the risk that, in the event of a bank failure, the DPW's deposits may not be returned. As an indication of the level of deposit custodial credit risk assumed by the DPW as of December 31, 2021, the bank balance of the DPW's deposits was $1,541,793, of which $454,760 was insured by depository insurance, with the remaining $1,087,033 uninsured and uncollateralized.

NOTE 4 - CONTRACTS RECEIVABLE:

The DPW has entered into a number of capital lease agreements with various municipalities within St. Clair County. Under the agreements, St. Clair County issued bonds or obtained loans that were used for the construction of water and/or sewage disposal systems. The municipalities agreed to pay the DPW the amount necessary to pay the principal, interest, and paying agent fees as they come due. Upon final payment of the respective bond issue or loans, ownership of the system will revert to the respective municipality.

The future minimum lease payments to be received are as follows:

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2022	$ 585,000	$ 97,716	$ 15,000	$ 4,900
2023	595,000	80,414	15,000	4,526
2024	460,000	64,617	15,000	4,150
2025	465,000	50,476	15,000	3,776
2026	470,000	36,154	15,000	3,400
2027-2031	801,954	33,912	75,000	11,378
2032-2034	-	-	46,019	2,326
	$ 3,376,954	$ 363,289	$ 196,019	$ 34,456

The aggregate future capital lease payments necessary for the retirement of the debt principal and accrued interest payable at December 31, 2021 have been reported, net of available cash held to only pay capital lease payments, as a capital lease receivable.

	Governmental Activities	Business-type Activities	Total
Principal due	$ 3,376,954	$ 196,019	$ 3,572,973
Accrued interest	23,182	-	23,182
	3,400,136	196,019	3,596,155
Less - Cash available after current liabilities	(531,136)	-	(531,136)
	$ 2,869,000	$ 196,019	$ 3,065,019

NOTE 4 - CONTRACTS RECEIVABLE - (cont'd):

Governmental funds report deferred inflows of resources in connection with receivables that are not considered to be available. On this basis, the principal amount of $3,376,954 is deferred on the fund statements.

NOTE 5 - CAPITAL ASSETS:

Capital assets activity for the current year is as follows:

Business-type activities:	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Capital assets not being depreciated - Land	$ 83,776	$ -	$ -	$ 83,776
Capital assets being depreciated -				
Plant	11,522,103	-	-	11,522,103
Utility System	16,002,766	-	-	16,002,766
Machinery and Equipment	1,340,223	102,807	14,166	1,428,864
	28,865,092	102,807	14,166	28,953,733
Less - accumulated depreciation for -				
Plant	7,002,681	216,328	-	7,219,009
Utility System	11,555,004	266,713	-	11,821,717
Machinery and Equipment	776,090	179,120	14,166	941,044
	19,333,775	662,161	14,166	19,981,770
Total Capital Assets, being depreciated, net	9,531,317	(559,354)	-	8,971,963
Business-type activities capital assets, net	$ 9,615,093	$(559,354)	$ -	$ 9,055,739

Depreciation expense was charged to function/programs as follows:

Business-type Activities - Water and Sewer	$ 662,161

NOTE 6 - LONG-TERM DEBT:

The following is a summary of changes in the long-term debt (including current portions) for the year ended December 31, 2021:

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021	Due Within One Year
Governmental Activities:					
General Obligation Bonds	$ 2,130,000	$ -	$ 330,000	$ 1,800,000	$ 335,000
Drinking Water Revolving Loans	1,816,954	-	240,000	1,576,954	250,000
Total Governmental Activities	3,946,954	-	570,000	3,376,954	585,000
Business-type Activities:					
General Obligation Bonds	211,019	-	15,000	196,019	15,000
Total Primary Government	$ 4,157,973	$ -	$ 585,000	$ 3,572,973	$ 600,000

NOTE 6 - LONG-TERM DEBT - (cont'd):

Governmental Activities -

General Obligation Bonds

General Obligation Bonds have been issued by St. Clair County (the "County") to construct several water supply and sewage disposal systems for various townships, villages, and cities in the County. The County in turn is leasing the systems to the various municipalities who operate, maintain, and manage the systems. The bonds were sold with the full faith and credit of the townships, villages, cities, and County pursuant to Act 185, Public Acts of Michigan, 1957, as amended.

The principal and interest on the bonds are to be paid out of money received from the various municipalities by the Board of Public Works pursuant to the lease agreements. Upon final payment of the bond issues, ownership of the systems reverts to the townships, villages, or cities. A summary of the General Obligation Bonds currently outstanding is as follows:

	Interest Rate (Percent)	Principal Balance
Governmental Activities (G.O. Bonds) -		
Water Supply System No. XII - Series 2008 Bonds (Cottrellville Township)	4.50-5.00	$ 525,000
Water Supply System No. XIIA - Series 2009 Bonds (Cottrellville Township)	4.00-4.20	1,000,000
		1,525,000
Governmental Activities (G.O. Refunding) -		
Sewage Disposal System I - 2012 Refunding Bonds (City of Algonac and Ira Township)	2.50-2.625	275,000
Total G.O. Bonds		$ 1,800,000

Drinking Water Revolving Loans -

Department of Environmental Quality Bonds has been sold through the State of Michigan Drinking Water Revolving Fund to construct water supply systems for four (4) townships and a city in the County. The County in turn is leasing the systems to the townships and city that operate, maintain and manage the systems. The full faith and credit of the townships, city, and County are pledged for the payments to the Drinking Water Revolving Fund. The original amount of the drinking water revolving fund loans drawn in prior years was $4,581,954.

The principal and interest on the bonds are to be paid out of money received from the various municipalities by the Board of Public Works of the County pursuant to the lease agreements. Upon final payment of the loans, ownership of the systems reverts to the townships or city. A summary of the Drinking Water Revolving Loans outstanding is as follows:

Governmental Activities (Revolving Loans) -

	Interest Rate (Percent)	Principal Balance
Water Supply System XI Series 2006 (Ira Township)	2.125	$ 1,576,954

NOTE 6 - LONG-TERM DEBT - (cont'd):

Business-type Activities -

2014 General Obligation Bonds -

The Department of Public Works issued $585,000 of General Obligation Limited Tax Bonds through the Michigan Municipal Bond Authority to finance construction at the Sewage Disposal System, of which $292,500 or 50% of the bonds are forgivable. A capital grant was reported in 2014 for the forgivable portion of the obligation. The DPW has drawn $583,519, including the forgivable portion of $292,500. The bonds, dated July 1, 2014, are due in annual installments ranging from $15,000 to $16,019 through October 1, 2034 with interest of 2.5% payable semi-annually.	$ 196,019

Annual debt service requirements to maturities for general obligation bonds and loans are as follows:

	Governmental Activities				Business-type Activities	
Year Ending	General Obligation Bonds		Drinking Water Revolving Loans		G.O. Bonds	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 335,000	$ 66,862	$ 250,000	$ 30,854	$ 15,000	$ 4,900
2023	340,000	54,926	255,000	25,488	15,000	4,526
2024	200,000	44,600	260,000	20,017	15,000	4,150
2025	200,000	36,038	265,000	14,438	15,000	3,776
2026	200,000	27,400	270,000	8,754	15,000	3,400
2027-2031	525,000	30,969	276,954	2,943	75,000	11,378
2032-2034	-	-	-	-	46,019	2,326
	$ 1,800,000	$ 260,795	$ 1,576,954	$ 102,494	$ 196,019	$ 34,456

NOTE 7 - DEPOSITS:

The deposit balance of $120,116 in the Proprietary Funds represents money deposited to provide operating cash. The deposit balance is summarized as follows:

Waste Water Treatment Plant -	
Clay Township	$ 42,080
Ira Township	30,520
City of Algonac	42,816
	115,416
Other Proprietary Funds -	
Village of Emmett	3,644
Berville Township	1,056
	$ 120,116

NOTE 8 - RISK MANAGEMENT:

The Department of Public Works, through the St. Clair County Road Commission, is a member of the Michigan County Road Commission Self-Insurance Pool (the "Pool") established pursuant to the laws of the State of Michigan, which authorizes contracts between municipal corporations (inter-local agreements) to form group self-insurance pools and prescribes conditions relative to the performance of these contracts.

The Pool was established for the purpose of making a self-insurance pooling program, which includes but is not limited to general liability coverages, auto liability coverages, property insurance coverages, stop-loss insurance protection, claims administration, and risk management and loss control services pursuant to Michigan Public Act 138 of 1982.

In conjunction with the St. Clair County Road Commission, the Department of Public Works pays an annual premium to the Pool for property (buildings and grounds) coverage and errors or omissions liability. The agreement for the formation of the Pool provides that the Pool will be self-sustaining through member premiums and will purchase both specific and aggregate stop-loss insurance to the limits determined necessary by the Pool Board.

SUPPLEMENTARY INFORMATION

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Emmett Sanitary Lagoon	Berville Sanitary Lagoon	Total
Current Assets:			
Cash	$ 5,175	$ 2,600	$ 7,775
Property, Plant, and Equipment:			
Property, plant, utility system, and equipment	7,383	-	7,383
Less - accumulated depreciation	(7,383)	-	(7,383)
Total Property, Plant, and Equipment net of accumulated depreciation	-	-	-
Total Assets	5,175	2,600	7,775
Liabilities:			
Due to other governmental units	1,531	1,544	3,075
Deposits	3,644	1,056	4,700
Total Liabilities	5,175	2,600	7,775
Net Position:			
Unrestricted	$ -	$ -	$ -

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
AND CHANGES IN NET POSITION - NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Emmett Sanitary Lagoon	Berville Sanitary Lagoon	Total
Operating Revenues:			
Charges for services	$ 9,579	$ 16,098	$ 25,677
Operating Expenses:			
Personal services (contracted)	7,273	12,281	19,554
Repairs and maintenance	1,514	3,019	4,533
Other services	800	800	1,600
Total Expenses	9,587	16,100	25,687
Operating loss	(8)	(2)	(10)
Non-operating Revenues:			
Interest earned	8	2	10
Change in Net Position	-	-	-
Net Position at beginning of year	-	-	-
Net Position at end of year	$ -	$ -	$ -

ST. CLAIR COUNTY DEPARTMENT OF PUBLIC WORKS
A Component Unit of St. Clair County, Michigan

NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Emmett Sanitary Lagoon	Berville Sanitary Lagoon	Total
Cash Flow From Operating Activities:			
Receipts from customers and users	$ 11,282	$ 14,432	$ 25,714
Cash payments to suppliers and other services	(8,334)	(14,834)	(23,168)
Net Cash Provided by (Used in) Operating Activities	2,948	(402)	2,546
Cash Flow From Investing Activities:			
Interest earned	8	2	10
Net Increase (Decrease) in Cash	2,956	(400)	2,556
Cash at beginning of year	2,219	3,000	5,219
Cash at end of year	$ 5,175	$ 2,600	$ 7,775

Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Operating loss	$(8)	$(2)	$(10)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities -			
Changes in assets and liabilities -			
Due to other governmental units	1,253	1,266	2,519
Advances and deposits	1,703	(1,666)	37
Net Cash Provided by (Used in) Operating Activities	$ 2,948	$(402)	$ 2,546

Contract Approval Request - Raymond Excavating - FINAL ACTION

Summary:

ATTACHMENTS:

	Description	Upload Date	Type
🗋	Memo	3/16/2022	Cover Memo
🗋	Contract Approval Request - Raymond GCP Playground Install	3/31/2022	Cover Memo
🗋	Bid Tabulation	3/15/2022	Cover Memo
🗋	Contract	3/15/2022	Cover Memo
🗋	Playground pictures	3/16/2022	Cover Memo

To: Board of Commissioners, Karry Hepting
From: Nancy Winzer, Director
Date: March 4, 2022
Re: Recommendation for Goodells County Park Play Area Installation and Site Work

The Goodells Play Area project is a significant renovation of the existing older play area within the park. The new play area is designed with a farm theme and is designed to be universally accessible providing access to the upper barn hayloft and silo through walks and ramps. The entire play area will be renovated including walks, site drainage, and a fence encircling the play area for added safety and protection, and to create specific entrances and exits into the play area to assist parents in supervising children.

Proposals were requested through MITN for installing new playground equipment and site work at the park. The bid tabulation is summarized below. Santoro Services submitted an incomplete bid with supplemental conditions contrary to our provide specifications, and they are being considered a no-bid from our design engineer.

Raymond Excavating	$345,334.11
Warren Contractors & Development, Inc.	$376,420.00
Rolar Construction	$398,417.47
Santoro Services	Incomplete bid

The apparent low bidder, Raymond Excavating of Marysville, Michigan has completed previous projects for St. Clair County Parks. Their sub-contractors include experienced equipment and surfacing installation experts certified by their respective supplier companies for the required work. These sub-contractors and were the installers of the Columbus County Park play area.

I would like to recommend that Raymond Excavating be awarded the contract for Goodells County Park Play Area Installation and Site Work in the amount of $ 345,334.11.

COUNTY OF ST.CLAIR
Purchasing Division

CONTRACT APPROVAL REQUEST

☒ NEW CONTRACT ☐ CONTRACT RENEWAL ☐ CONSOLIDATION OF EXISTING CONTRACTS

☒ BIDS REQUIRED ☐ NO BIDS REQUIRED
☒ BIDS RECEIVED ☐ SINGLE SOURCE
☐ CONTRACT EXTENSION
☒ BOC POLICY COMPLIANCE ☐ INCREASE WITHIN CPI-U
☐ REVIEWED BY CORP COUNSEL ☐ VALUE LESS THAN THRESHOLD

VENDOR: Raymond Excavating

VALUE: $345,334.11

TERM: One time purchase

CONTRACT TYPE: Professional Service

SERVICE DESCRIPTION: Site work and installation of playground equipment at Goodells County Park

DEPARTMENT(S): Parks and Recreation

COMMENTS: RFP-PR-0222-429 was posted to MITN; four bids were submitted. The low bid was incomplete and therefore non-responsive. Raymond Excavating was the low responsive and responsible bidder.

Please contact the Purchasing Department at (810) 989-6375 with any questions.

RFP-PR-0222-429 Goodells Playground Equipment Installation/Site Work

			Raymond Excavating		Warren Contractors & Development Inc		Santoro Services			Rolar Construction		
	Quantity	**Units**	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost	As quoted	Unit Cost	Item Cost	As quoted
General Conditions	1	Lump sum	$ 12,680.20	$ 12,680.20	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 11,410.00	$ 11,410.00	$ 11,410.00
Mobilization	1	Lump sum	$ 11,051.46	$ 11,051.46	$ 30,000.00	$ 30,000.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
SESC Silt Fence	1	Lump sum	$ 1,557.50	$ 1,557.50	$ 1,600.00	$ 1,600.00	$ 1,015.00	$ 1,015.00	$ 1,015.00	$ 1,625.00	$ 1,625.00	$ 1,625.00
Tree Protection	1	Lump sum	$ 8,620.00	$ 8,620.00	$ 2,800.00	$ 2,800.00	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ 2,150.00	$ 2,150.00	$ 2,150.00
Removals	1	Lump sum	$ 26,035.15	$ 26,035.15	$ 15,000.00	$ 15,000.00	$ 4,550.00	$ 4,550.00	$ 4,550.00	$ 31,180.00	$ 31,180.00	$ 31,180.00
Grading	1	Lump sum	$ 15,465.66	$ 15,465.66	$ 35,000.00	$ 35,000.00	$ 1,750.00	$ 1,750.00	$ 1,750.00	$ 40,230.00	$ 40,230.00	$ 40,230.00
6" PVC Drain Pipe	200	LFT	$ 76.93	$ 15,386.00	$ 52.00	$ 10,400.00	$ 35.00	$ 7,000.00	$ 7,000.00	$ 57.10	$ 11,420.00	$ 11,420.00
Catch Basin	1	EACH	$ 4,217.60	$ 4,217.60	$ 3,600.00	$ 3,600.00	$ 1,575.00	$ 1,575.00	$ 1,575.00	$ 3,850.00	$ 3,850.00	$ 3,850.00
4" Perf Drainage Pipe	90	LFT	$ 23.87	$ 2,148.30	$ 37.00	$ 3,330.00	$ 27.00	$ 2,430.00	$ 2,430.00	$ 25.00	$ 2,250.00	$ 2,250.00
12" Flat Composite Drainage Pipe	165	LFT	$ 44.30	$ 7,309.50	$ 46.00	$ 7,590.00	$ 27.00	$ 4,455.00	$ 4,455.00	$ 8.33	$ 1,374.45	$ 1,375.00
5' Concrete Walk	2882	SFT	$ 7.98	$ 22,998.36	$ 10.00	$ 28,820.00	$ 10.00	$ 28,820.00	$ 28,820.00	$ 10.60	$ 30,549.20	$ 30,549.20
Concrete Pads for Picnic Tables	226	SFT	$ 7.98	$ 1,803.48	$ 10.00	$ 2,260.00	$ 8.50	$ 1,921.00	$ 1,921.00	$ 10.60	$ 2,395.60	$ 2,395.60
18" High Segmented Block Ret Wall w/Cap	36	LFT	$ 264.60	$ 9,525.60	$ 255.00	$ 9,180.00	$ 78.00	$ 2,808.00	$ 2,808.00	$ 166.67	$ 6,000.12	$ 6,000.12
36" High Segmented Block Ret Wall w/Cap	20	LFT	$ 264.60	$ 5,292.00	$ 445.00	$ 8,900.00	$ 97.00	$ 1,940.00	$ 1,940.00	$ 266.67	$ 5,333.40	$ 5,333.40
Concrete Band Edge for Play Surf	143	LFT	$ 35.70	$ 5,105.10	$ 50.00	$ 7,150.00	$ 59.00	$ 8,437.00	$ 8,437.00	$ 45.00	$ 6,435.00	$ 6,435.00
Engineered Wood Fiber Mulch Play Surface (install w/ Agg Base Prep)	2700	SFT	$ 2.57	$ 6,939.00	$ 2.00	$ 5,400.00	$ 3.78	$ 10,206.00	$ 10,206.00	$ 1.81	$ 4,887.00	$ 4,893.75
Play Equipment Installation	1	Lump sum	$ 40,950.00	$ 40,950.00	$ 40,000.00	$ 40,000.00	$ 49,800.00	$ 49,800.00	$ 49,800.00	$ 65,580.00	$ 65,580.00	$ 65,580.00
Vitriturf Poured In Place Surfacing	4245	SFT	$ 21.32	$ 90,503.40	$ 23.00	$ 97,635.00	$ 16.22	$ 68,853.90	$ 68,853.00	$ 23.75	$ 100,818.75	$ 100,818.75
Underdrain for Safety Surface	90	LFT	$ 19.65	$ 1,768.50	$ 37.00	$ 3,330.00	$ 25.00	$ 2,250.00	$ 2,250.00	$ 25.00	$ 2,250.00	$ 2,250.00
White two-Rail Farm Fence	615	LFT	$ 91.02	$ 55,977.30	$ 95.00	$ 58,425.00	no bid			$ 89.71	$ 55,171.65	$ 55,171.65
Additional Item: Construction Access Road w/mud mat											$ 3,500.00	$ 3,500.00
TOTAL				**$ 345,334.11**		**$ 376,420.00**		**$ 211,010.90**	$ 211,010.00		**$ 398,410.17**	$ 398,417.47
Alt #1 Delete Install and Surface for Oodle Swing, Add 50LF of curb for surface edge. Red of 880SFT of play Surfacing				$ (14,500.00)		$ (15,262.00)					$ (15,230.00)	

COUNTY OF ST.CLAIR

COUNTY OF ST. CLAIR, MICHIGAN

Parks and Recreation

PROFESSIONAL SERVICE CONTRACT

Contract Expiration Date: June 3, 2022

Contract – NOT TO EXCEED$ 345,334.11

*Not to exceed specified amount without written authorization from a St. Clair County authorized representative.

This "Contract" is made between the COUNTY OF ST. CLAIR, a Michigan Constitutional Corporation, hereinafter called "County", and the "Contractor" as further described in the following Table. In this Contract, either Contractor or the County may also be referred to individually as a "Party" or jointly as the "Parties".

COUNTY OF ST. CLAIR, MICHIGAN 200 Grand River Port Huron, MI 48060 (herein, the "County")	RAYMOND EXCAVATING COMPANY 800 Gratiot Blvd. Marysville, MI 48040 (herein, the "Contractor")

This Contract is organized and divided into the following "Section" or "Sections" for the convenience of the Parties.

SECTION 1. CONTRACT DOCUMENTS AND DEFINITIONS

SECTION 2. CONTRACT EFFECTIVE DATE AND TERMINATION

SECTION 3. SCOPE OF CONTRACTOR'S SERVICES

SECTION 4. COUNTY PAYMENT OBLIGATION FOR CONTRACTOR'S SERVICES

SECTION 5. CONTRACTOR ASSURANCES AND WARRANTIES

SECTION 6. CONTRACTOR PROVIDED INSURANCE AND INDEMNIFICATION

SECTION 7. GENERAL TERMS AND CONDITIONS

In consideration of the mutual promises, obligations, representations, and assurances in this Contract, the Parties agree to the following:

§ 1. CONTRACT DOCUMENTS AND DEFINITIONS

The following words and expressions when printed with the first letter capitalized as shown herein, whether used in the singular or plural, possessive or non-possessive, and/or either within or without quotation marks, shall be defined and interpreted as follows:

1.1. **"**Contractor Employee" means without limitation, any employees, officers, directors, members, managers, trustees, volunteers, attorneys, and representatives of Contractor, and also includes any Contractor licenses, concessionaires, contractors, subcontractors, independent contractors, contractor's supplies, subsidiaries, joint ventures or partners, and/or any such persons, successors or predecessors, employees, (whether such persons act or acted in their personal, representative or official capacities), and/or any and all persons acting by, through, under, or in concert with any person who was a Contractor Employee at anytime during the term of this contract but, for any reason, is no longer employed, appointed, or elected in that capacity.

1.2. "Claims" means any alleged losses, claims, complaints, demands for relief or damages, suits, causes of action, proceedings, judgments, deficiencies, liability, penalties, litigation, costs, and expenses, including, but not limited to, reimbursement for reasonable attorney fees, witness fees, courts costs, investigation expenses, litigation expenses, amounts paid in settlement, and/or amounts or liabilities of any kind which are imposed on, incurred by, or asserted against the county, or for which the county may become legally and/or contractually obligated to pay or defend against, whether direct, indirect or consequential, whether based upon any alleged violation of the federal or the state constitution, any federal or state statute, rule, regulation, or any all alleged violation of federal or state common law, whether any such claims are brought in law or equity, tort, contract, or otherwise, and/or whether commenced or threatened.

1.3. "County" means the County of St. Clair, a Municipal and Constitutional Corporation, its departments, divisions, authorities, boards, committees, and "County Agent" as defined below.

1.4. "County Agent" means all elected and appointed officials, directors, board members, council members, commissioners, employees, volunteers, representatives, and/or any such persons' successors (whether such person act or acted in their personal representative or official capacities), and/or any persons acting by, through, under, or in concert with any of them. "County Agent" shall also include any person who was a "County Agent" anytime during the term of this Contract but, for any reason, is no longer employed, appointed, or elected and serving as an Agent.

1.5. "Day" means any calendar day, which shall begin at 12:00:01 a.m. and end at 11:59:59 p.m.

1.6. "Contract Documents" This contract includes and fully incorporates herein all of the following documents:

1.6.1. Attachment I: Scope of Contractor's Services

1.6.2. Attachment II: Contractor's Fee Schedule

1.6.3. Attachment III: Contractor Insurance Requirements

§ 2. CONTRACT EFFECTIVE DATE AND TERMINATION

2.1. The effective date of this Contract shall be April 8, 2022, and unless otherwise terminated or canceled as provided below, it shall end at 11:59:59 p.m. on the "Contract Expiration Date" shown on the first page of this Contract, at which time this Contract expires without any further act or notice of either Party being required. The Parties under no obligation are to renew or extend this Contract after Contract Expiration Date. Notwithstanding the above, under no circumstances shall this Contract be effective and binding and no payments to the Contractor shall be due or owing for any Contractor services until and unless:

2.1.1. This Contract is signed by Contractor Employee, legally authorized to bind the Contractor.

2.1.2. Any and all Contractor Certificates of Insurance, and any other conditions Precedent to the Contract have been submitted and accepted by the County.

2.1.3. An authorized agent of the County of St. Clair, Michigan as provided for on the signature page of this Contract, shall be the final signatory to this Contract.

2.2. Upon the expiration of this Contract the County has the option, at the County's sole discretion, of extending this Contract for an additional term determined by the extensions on the same terms and conditions contained herein. The County shall not be obligated to pay Contractor any contract extension fee if the County elects to extend.

2.3. As a government entity, County of St. Clair tax ID#38-6006420, the County is exempt from Federal Excise, State Sales Tax, Personal Property Tax, and Use Tax.

2.4. The County may cancel the contract for its convenience, in whole or in part, by giving the contractor written notice 30 days prior to the date of cancellation. If the County chooses to cancel this contract in part, the charges payable under this contract shall be equitably adjusted to reflect those services that are cancelled.

§ 3. SCOPE OF CONTRACTOR'S SERVICES

3.1. The Contractor shall perform all services identified and itemized in Attachment I: "Scope of Contractor's Services" which is attached hereto and incorporated and made part of this Contract.

§ 4. COUNTY PAYMENT OBLIGATIONS FOR CONTRACTOR'S SERVICES

4.1. Except as otherwise expressly provided for in this Contract, the County's sole financial obligation to the Contractor for any Contractor services under this Contract shall be as defined in Attachment II: "Contractor's Fee Schedule" which is attached hereto and incorporated and made a part of this Contract.

4.1.1. In no event, shall the County's amount due and owing the Contractor for any and all services rendered exceed the amount identified as the "NOT TO EXCEED AMOUNT" on the first page of this Contract. In the event the Contractor can reasonably foresee the total billings for its services will exceed this "NOT TO EXCEED AMOUNT," the Contractor shall provide the County with notice of this contingency at least 30 days before this event.

4.1.2. The Contractor will invoice the County per event for services rendered. The Contractor will provide a work sheet detailing the work that was completed per the Contractor proposal. The County shall have no obligation to make payment until a proper invoice of service is submitted.

4.1.3. The Contract has no security deposit requirements and no money down. The County will not be responsible for any documentation fees, filing fees, title fees, and insurance fees.

4.1.4. The invoices shall be submitted in the form requested by the County. All invoices pertaining to this Contract will reference County purchase order number **P______.**

4.2. Under no circumstances shall the County be responsible for any cost, fee, fine, penalty, or direct, indirect, special, incidental or consequential damages incurred or suffered by Contractor in connection with or resulting from the Contractor's providing any services under this Contract arising out of this Contract or any claimed breach of this Contract.

4.3. The County has the right to offset any amounts due and owing to the Contractor should the County incur any cost associated with this Contract that are the obligations of the Contractor under this Contract.

§ 5. CONTRACTOR'S ASSURANCES AND WARRANTIES

5.1. Service Warranty. Contractor warrants that all services performed hereunder will be performed in a manner that complies with all applicable laws, statutes, regulations, ordinances, and professional standards.

5.2. Business and Professional Licenses. The Contractor will obtain and maintain at all times during the term of this Contract all applicable business and professional licenses necessary to provide the contracted services.

5.3. Services and Supplies. The Contractor is responsible for providing services and supplies not expressly required to be provided by the County herein.

5.4. Taxes. The Contractor shall pay, its own local, state and federal taxes, including without limitation, social security taxes, and unemployment compensation taxes. The County shall not be liable to or required to reimburse the Contractor for any federal, state and local taxes or fees of any kind. The Contractor shall be responsible for any and all personal property taxes on any and all equipment provided under this Contract. The County shall not be liable to or required to reimburse the Contractor for personal property taxes paid.

5.5. Contractor's Incidental Expenses. Except as otherwise expressly provided in this Contract, the Contractor shall be solely responsible and liable for all costs and expenses incident to the performance of all services for the County including, but not limited to, any professional dues, association fees, license fees, fines, taxes, and penalties.

5.6. Right to Inspect. The County may, at reasonable times, inspect the plant, place of business, or work site of the Contractor or Subcontractor, which is pertinent to the performance of this contract.

5.7. Contractor Employees.

5.7.1. Contractor shall employ and assign qualified Contractor Employees as necessary and appropriate to provide the services under this Contract. Contractor shall ensure all Contractor Employees have all the necessary knowledge, skill, and qualifications necessary to perform the required services and possess any necessary licenses, permits, certificates, and governmental authorizations as may required by law.

5.7.2. Contractor shall solely control, direct, and supervise all Contractor Employees with respect to all Contractor obligations under this Contract. Contractor will be solely responsible for and fully liable for the conduct and supervision of any Contractor Employee.

5.7.3. All Contractor Employees assigned to work under this Contract may, at the County's discretion, be subject to a security check and clearance by the County. Such Contractor Employees will be required to sign a Confidentiality Agreement provided by the Contractor if requested by the County. This documentation may, upon the County's request, be made available for review and verification.

5.8. Contractor Employee-Related Expenses. All Contractor Employees shall be employed at the Contractor's sole expense (including employment-related taxes and insurance) and the Contractor warrants that all Contractor Employees shall fully comply with and adhere to all of the terms of this Contract. Contractor shall be solely and completely liable for any and all applicable Contractor Employee's federal, state, or local payment withholdings or contributions and/or any and all Contractor Employees related pension or welfare benefits plan contribution under federal or state law. Contractor shall indemnify and hold the

County harmless for all Claims against the County by any Contractor Employee, arising out of any contract for hire or employer-employee relationship between the Contractor and any Contractor Employee, including, but not limited to, Worker's Compensation, disability pay or other insurance of any kind.

5.9. Full Knowledge of Service Expectations and Attendant Circumstances. Contractor warrants that before submitting its Proposal and/or entering into this Contract, it had a full opportunity to review the proposed services, and review all County requirements and/or expectations under this Contract. The Contractor is responsible for being adequately and properly prepared to execute this Contract. Contractor has satisfied all material in respects that it will be able to perform all obligations under the Contract as specified herein.

5.10. The Contractor's Relationship To The County Is That Of An Independent Contractor. Nothing in this Contract is intended to establish an employer-employee relationship between the County and either the Contractor or any Contractor Employee. All Contractor Employees assigned to provide services under this Contract by the Contractor shall, in all cases, be deemed employees of the Contractor and not employees, agents, or sub-contractors of the County.

§ 6. CONTRACTOR INDEMNIFICATION and INSURANCE REQUIREMENTS

6.1. Indemnification.

6.1.1. Contractor shall indemnify and hold the County harmless from any and all Claims which are incurred by or asserted against the County by any person or entity, alleged to have been caused or found to arise, from the acts, performances, errors, or omissions of Contractor or Contractor's Employees, including, without limitation, all Claims relating to injury or death of any person or damage to any property.

6.1.2. The indemnification rights contained in this Contract are in excess and over and above any valid and collectible insurance rights/policies. During the term of this Contract, if the validity or collectability of the Contractor's insurance is disputed by the insurance company, the Contractor shall indemnify the County for all claims asserted against the County and if the insurance company prevails, the Contractor shall indemnify the County of non-collectible accounts.

6.1.3. Contractor shall have no rights against the County for any indemnification (e.g., contractual, equitable, or by implication), contribution, subrogation, and/or any other right to be reimbursed by the County except as expressly provided herein.

6.1.4. Contractor waives and releases all actions, liabilities, loss and damage including any subrogation rights it may have against the County based upon any Claim brought against the County suffered by a Contractor Employee.

6.2. Insurance Requirements.

6.2.1 At all times during this Contract, the Contractor shall obtain and maintain insurance according to the specifications indicated in Attachment III.

§ 7. GENERAL TERMS AND CONDITIONS

7.1 Cumulative Remedies. A Party's exercise of any remedy shall not preclude the exercise of any other remedies, all of which shall be cumulative. A Party shall have the right, in its sole discretion, to determine which remedies are to be exercised and in which order.

7.2. Survival of Terms and Conditions. The following terms and conditions shall survive and continue in full force beyond the termination and/or cancellation of this Contract (or any part thereof) until the terms and conditions are fully satisfied or expire by their very nature:

"CONTRACTOR'S ASSURANCES AND WARRANTIES";
"CONTRACTOR PROVIDED INSURANCE AND INDEMNIFICATION";
"DAMAGE CLEAN UP TO COUNTY PROPERTY AND/OR PREMISES";
"AUDIT";
"SEVERABILITY";
"GOVERNING LAW/CONSENT TO JURISDICTION AND VENUE"; AND
"SURVIVAL OF TERMS AND CONDITIONS".

7.3. County Right to Suspend Services. Upon written notice, the County may suspend performance of this Contract if Contractor has failed to comply with Federal, State, or Local laws, or any requirements contained in this Contract. The right to suspend services is in addition to the County's right to terminate and/or cancel this Contract. The County shall incur no penalty, expense, or liability to Contractor if the County suspends services under this Section.

7.4. No Third Party Beneficiaries. Except as provided for the benefit of the Parties, this contract does not and is not intended to create any obligation, duty, promise, contractual right or benefit, right to be indemnified, right to be subrogated to the Parties' rights in this Contract, and/or any other right, in favor of any other person or entity.

7.5. Compliance with Laws. Contractor shall comply with all federal, state, and local laws, statutes, ordinances, regulations, insurance policy requirements, and requirements applicable to its activities under this Contract.

7.6. Permits and Licenses. Contractor shall be responsible for obtaining and maintaining throughout the term of this Contract all licenses, permits, certificates, and governmental authorizations necessary to perform all of its obligations under this Contract and to conduct business under this Contract. Upon request by the County, Contractor shall furnish copies of any permit, license, certificate or governmental authorizations necessary to provide services under this Contract.

7.7. Discrimination. Contractor shall not discriminate against any employee or applicant for employment because of sex, race, religion, color, national origin, or handicap, or other protected category in violation of State and Federal law.

7.7.1 Contractor shall promptly notify the County of any complaint or charge filed and/or determination by any Court or administrative agency of illegal discrimination by Contractor.

7.7.2 The County, in its discretion, may consider any illegal discrimination described above as breach of this Contract and may terminate or cancel this Contract immediately with notice.

7.8. Reservation of Rights. This Contract does not, and is not intended to impair, divest, delegate, or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty, or immunity of the County.

7.9. Conflict of Interest. Pursuant to Public Act 317 and 318 of 1968, as amended (MCL 15.321, et seq.), no contracts shall be entered into between the County, including all agencies and departments thereof, and any County Agent. To avoid any real or perceived conflict of interest, Contractor shall identify any Contractor Employee or relative of Contractor's Employees who are presently employed by the County. Contractor shall give the County notice if there are any County Agents or relatives of County Agents who are presently employed by Contractor.

7.10. Damage Clean Up to County Property and/or Premises. Contractor shall be responsible for any unexpected and/or unnecessary damage to any County property, its premises, or a County Agent that is caused by Contractor or Contractor's Employees. If damage occurs, Contractor shall make necessary repairs and/or replacements to the damaged property to the satisfaction of the County. If the damage cannot be completed to the County's satisfaction, Contractor shall reimburse the County the actual cost for repairing or replacing the damaged property. The Contractor shall be responsible for assuring that all County and municipal sites are restored to their original condition.

7.11. Contractor Use of Confidential Information. The Contractor and/or Contractor Employees shall not reproduce, provide, disclose, or give access to Confidential Information to any third party, or to any Contractor Employee. The Contractor and the Contractor Employee shall not use the Confidential Information for any purpose other than performing its services under this Contract.

7.11.1 This Contract imposed no obligation upon Contractor with respect to any Confidential Information which Contractor can establish by legally sufficient evidence: (i) was in the possession of, or was known by Contractor, prior to its receipt from the County, without an obligation to maintain its confidentiality; or (ii) is obtained by Contractor from a third party having the right to disclose it, without an obligation to keep such information confidential.

7.11.2 As used in this Contract, Confidential Information means all information that the County is required or permitted by law to keep confidential.

7.12. Grant Compliance. If any part of this Contract is supported or paid with any state or federal funds granted to the County, the Contractor shall comply with all applicable grant requirements.

7.13. Delegation/Subcontract/Assignment. Contractor shall not delegate, assign, or subcontract any obligations or rights under this Contract without the prior written consent of the County.

7.13.1 The rights and obligations under this Contract shall not be diminished in any manner by assignment, delegation or subcontract.

7.13.2 Any assignment, delegation, or subcontract by Contractor and approved by the County, must include a requirement that the assignee, delegate, or subcontractor will comply with the rights and obligations contained in this Contract.

7.13.3 The Contractor shall remain primarily liable for all work performed by any subcontractors. Contractor shall remain liable to the County for any obligations under the Contract not completely performed by any Contractor delegate or subcontractor.

7.13.4 Should a subcontractor fail to provide the established level of service and response, the Contractor shall contract with another agency for these services in a timely manner. Any additional costs associated with securing a competent subcontractor shall be the sole responsibility of the Contractor.

7.13.5 This Contract cannot be sold.

7.13.6 In the event that a Petition in Bankruptcy is filed and there is an assignment of this Contract by a Court, the County may declare this Contract null and void.

7.14. Non Exclusive Contract. No provision in this Contract limits, or is intended to limit, in any way the Contractor's right to offer and provide its services to the general public, other business entities, municipalities, or governmental agencies during or after the term of this Contract. Similarly, this Contract is a non-exclusive agreement and the County may freely engage other persons to perform the same work that the Contractor performs. Except as provided in this Contract, this Contract shall not be construed to guarantee the Contractor or any Contractor Employee any number of fixed or certain number or quantity of hours or services to be rendered to the County.

7.15. No Implied Waiver. Absent a written waiver, no act, failure, or delay by a Party to pursue or enforce any right or remedy under this Contract shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Contract. No waiver of any term, condition, or provision of this Contract, whether by conduct or otherwise, in one or more instances, shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Contract. No waiver by either Party shall subsequently affect its right to require strict performance of this Contract.

7.16. Severability. If a court of competent jurisdiction finds a term, condition, or provision of this Contract to be illegal or invalid, then the term, condition, or provision shall be deemed severed from this Contract. All other terms, conditions, and provisions of this Contract shall remain in full force and effect. Notwithstanding the above, if Contractor's promise to indemnify or hold the County harmless is found illegal or invalid, Contractor shall contribute the maximum it is permitted to pay by law toward the payment and satisfaction of any Claims against the County.

7.17. Captions. The section and subsection numbers, captions, and any index to such sections and subsections contained in this Contract are intended for the convenience of the reader and are not intended to have a substantive meaning and shall not be interpreted to limit or modify any substantive provisions of this Contract. Any use of the singular or plural number, any reference to the male, female, or neuter genders, and any possessive or non-possessive use in this Contract shall be deemed the appropriate plurality, gender or possession as the context requires.

7.18. Notices. Notices given under this Contract shall be in writing addressed to the person listed below and shall be delivered by certified mail with signature required. Notice will be deemed given when the person listed below has signed the certified receipt of mailed letter.

7.18.1. If notice is sent to the Contractor, it shall be addressed to:
Raymond Excavating Company
800 Gratiot Blvd.
Marysville, MI 48040

7.18.2. If notice is sent to the County, it shall be addressed to:
County of St Clair, MI
Attn: Accounts Payable
200 Grand River, Ste 203
Port Huron, MI 48060

7.18.3 Either Party may change the address or individual to which notice is sent by notifying the other party in writing of the change.

7.19. Contract Modifications of Amendments. Any modifications, amendments, recessions, waivers, or releases to this Contract must be in writing agreed to by both Parties. Unless otherwise agreed, the modification, amendment, recession, waiver, or release shall be signed by an expressly authorized Contractor Employee and by the same person who signed the Contract for the County or other County Agent as authorized by the County Administrator/Controller.

7.20. Precedence of Documents. In the event of a conflict between the terms and conditions in any of the documents comprising this Contract, the conflict shall be resolved as follows:

7.20.1 The terms and conditions contained in this main Contract document shall prevail and take precedence over any allegedly conflicting provisions in all other attachments or documents.

7.21. Governing Laws/Consent to Jurisdiction and Venue. This Contract shall be governed, interpreted, and enforced by the laws of the State of Michigan. Except as otherwise required by law or court rule, any action brought to enforce, interpret, or decide any Claim arising under or related to this Contract shall be brought in the 31^{st} Circuit Court of the State of Michigan or the 72^{nd} District Court of the State of Michigan, as dictated by applicable jurisdiction of the court. Except as otherwise required by law or court rule, venue is proper in the courts set forth above. The choice of forum set forth above shall not be deemed to preclude the enforcement of any judgment obtained in such forum or taking action under this Contract to enforce such judgment in any appropriate jurisdiction.

7.22. Entire Contract. This Contract represents the entire Contract and understanding between the Parties. This Contract supersedes all other prior oral or written understandings, communications, agreements or Contracts between the Parties. The language of this Contract shall be construed as a whole according to its fair meaning, and not construed strictly for or against any Party.

7.23. Contract Documents. The Contract Documents, which comprise the entire agreement between County and Contractor concerning the Work, consist of the following documents. The Documents listed below are attached to this Agreement except as expressly noted otherwise. No provision of the Contract Documents may be amended except by a written document signed by an authorized representative of the County.

7.23.1 This Agreement (Pages 1 to 16 inclusive)

7.23.2 Solicitation RFP-PR-0222-429 Play Equipment Installation and Site Work at Goodells County Park and Addendum I

7.23.3 Performance and Labor and Materials Bond

7.23.4 Contractor's Bid

The undersigned executes this Contract on behalf of Contractor and the County, and by do so legally obligates and binds Contractor and the County to the terms and conditions of this Contract.

FOR THE CONTRACTOR:

BY: ____________________________________ DATE: ______________
Authorized Signer

FOR THE COUNTY:

BY: ____ DATE: ______________
Karry Hepting, Administrator/Controller

ATTACHMENT I

SCOPE OF CONTRACTOR'S SERVICES

REFERENCE: **RFP-PR-0222-429** PLAY EQUIPMENT INSTALLATION AND SITE WORK AT GOODELLS COUNTY PARK

ATTACHMENT II

CONTRACTOR'S FEE SCHEDULE

BID FORM

Goodells County Park, St Clair County, MI
Play Area Installation and Site Work
Bid Sheet
Version 1/31/2022

Project Elements	Quantity	Units	Unit Cost	Item Cost
General Conditions	1	Lump Sum	12,680.20	$ 12,680.20
Mobilization	1	Lump Sum	11,051.46	$ 11,051.46
SESC Silt Fence	1	Lump Sum	1,557.50	$ 1,557.50
Tree Protection	1	Lump Sum	8,620.00	$ 8,620.00
Removals (Includes Concrete, Earth and Drainage as Noted)	1	Lump Sum	26,035.15	$ 26,035.15
Grading	1	Lump Sum	15,465.66	$ 15,465.66
6" PVC Drain Pipe	200	LFT	76.93	$ 15,386.00
Catch Basin	1	Each	4,217.60	$ 4,217.60
4" Perforated Drainage Pipe	90	LFT	23.87	$ 2,148.30
12" Flat Composite Drainage Pipe	165	LFT	44.30	$ 7,309.50
5' Concrete Walk	2,882	SFT	7.98	$ 22,99836
Concrete Pads for Picnic Tables	226	SFT	7.98	$ 1,803.48
18" High Segmented Block Retaining Wall with Cap	36	LFT	264.60	$ 9,525.60
36" High Segmented Block Retailing Wall with Cap	20	LFT	264.60	$ 5,292.00
Concrete Band Edge for Play Surfacing	143	LFT	35.70	$ 5,105.10
Engineered Wood Fiber Mulch Play Surface (Installed with Aggregate Base Preparation)	2,700	SFT	2.57	$ 6,939.00
Play Equipment Installation (County Purchased Equipment)	1	Lump Sum	40,950.00	$ 40,950.00
Vitriturf Poured In Place Surfacing (Installed over 6" Compacted Aggregate Base)	4,245	SFT	21.32	$ 90,503.40
Underdrain for Safety Surface	90	LFT	19.65	$ 1,768.50
White Two-Rail Farm Fence Surrounding Play Area	615	LFT	91.02	$ 55,977.30
Any items Not Included in the Prices Above but Required for a Complete Project				
A.				
B.				
C.				
		TOTAL BID PRICE		$ 345,334.11
BID ALTERNATES				
NO. 1: Delete Installation and Surfacing for Oodle Swing. Add 50 LF of Curb for Surface Edge. Reduction of 880 SFT of Play Surfacing			deduct	$ 14,500.00

ATTACHMENT III

CONTRACTOR INSURANCE REQUIREMENTS

The contractor, and any and all of their subcontractors, shall not commence work in the County of St. Clair until they have obtained the insurance required under this paragraph. All coverage shall be with insurance companies licensed and admitted to do business in the State of Michigan. All coverage(s) shall be with insurance carriers acceptable to the County of St. Clair.

☒ **Workers' Compensation Insurance**: The contractor shall procure and maintain during the life of the contract, Workers' Compensation Insurance, including Employers' Liability Coverage, in accordance with all applicable statutes of the State of Michigan.

☒ **Commercial General Liability Insurance**: The contractor shall procure and maintain during the life of the proposed contract, Commercial General Liability Insurance on an "Occurrence Basis" with limits of liability not less than $1,000,000.00 per occurrence and aggregate for Personal Injury, Bodily Injury and Property Damage. Coverage shall include the following extensions: (A) Contractual Liability; (B) Products and Completed Operations; (C) Independent Contractors Coverage; (D) Broad Form General Liability Extensions or equivalent, if not already included; (E) Deletion of all Explosion, Collapse and Underground Exclusions, if applicable.

☒ **Motor Vehicle Liability**: The contractor shall procure and maintain during the life of this contract Motor Vehicle Liability Insurance, including Michigan No-Fault Coverages, with limits of liability not less than $1,000,000.00 per occurrence combined single limit for Personal Injury, Bodily Injury and Property Damage. Coverage shall include all owned vehicles, all non-owned vehicles and all hired vehicles.

☒ **Additional Insured**: Commercial General Liability and Motor Vehicle Liability, as described above, shall include an endorsement stating that the following shall be *Additional Insureds*: The County of St. Clair, all elected and appointed officials, all employees and volunteers, all boards, commissions and/or authorities and board members, including employees and volunteers thereof. It is understood and agreed by naming the County of St. Clair as additional insured, coverage afforded is considered to be primary and any other insurance the County of St. Clair may have in effect shall be considered secondary and/or excess.

Cancellation Notice

Workers' Compensation Insurance, Commercial General Liability Insurance, and Motor Vehicle Liability Insurance, as described above, shall include an endorsement stating that it is understood and agreed that Thirty (30) days Advance Written Notice of Cancellation, Ten (10) days for non-payment of premium, Non-Renewal, Reduction, and/or Material Change shall be sent to: County of St. Clair, Attn: Lori Parent, Risk Management Coordinator, 200 Grand River Ave., Ste. 203, Port Huron, MI 48060.

If any of the above coverages expire during the term of the contract, the contractor shall deliver renewal certificates and/or policies to the County of St. Clair at least Ten (10) days prior to the expiration date.

Proof of Insurance Coverage

The contractor shall provide the County of St. Clair at the time of execution of the contracts, a copy of Certificates of Insurance **as well as required endorsements** for all coverage listed above.

Please direct all questions or inquiries
relative to contractor insurance requirements to:
Lori Parent, Risk Management Coordinator
County of St. Clair
200 Grand River Ave., Ste. 203
Port Huron, MI 48060
Phone: (810) 989-6313
Fax: (810) 985-3463
Email: lparent@stclaircounty.org


landscape structures
Goodells Park
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Resolution 22-09 - Authorizing SEMCOG as the Collective Designated Planning Agency and Authorizing the Application of the Materials Management Grant

Summary:

ATTACHMENTS:

	Description	Upload Date	Type
🗋	Staff Report to BOC_MMCE Resolution	3/28/2022	Cover Memo
🗋	Resolution 22-09 - Authorizing SEMCOG as the collective Designated Planning Agency and Authorizing the Application of the Materials Management Grant	3/28/2022	Cover Memo

ST. CLAIR COUNTY
METROPOLITAN PLANNING COMMISSION

TO: St. Clair County Board of Commissioners
FROM: Geoffrey Donaldson, AICP, Senior Planner
DATE: March 24, 2022
SUBJECT: Resolution Authorizing SEMCOG as the collective Designated Planning Agency and Authorizing the Application of the Materials Management Grant

MPC STAFF RECOMMENDATION

Staff recommends the St. Clair County Board of Commissioners adopt the attached resolution approving the Southeast Michigan Council of Governments (SEMCOG) application to the Michigan Department of Environment, Great Lakes and Energy (EGLE) for the $12,000 Materials Management County Engagement (MMCE) Grant on behalf of St. Clair County and furthermore designating SEMCOG as the Designated Planning Agency for the purpose of the MMCE Grant.

BACKGROUND

The State of Michigan is shifting its focus from solid waste disposal to materials management. It has been deemed that Solid Waste Management Plans are outdated and that in the future, Counties will be transitioning to Materials Management Plans. This shift will increase recycling access, infrastructure, and market development. Counties will be encouraged to look at and integrate other sustainable practices such as: Energy Recovery and Savings, Decarbonization and Sustainability, Pollution Prevention, Social Equity and Climate Resiliency.

In a step towards Materials Management Planning, EGLE has announced the availability of Materials Management County Engagement Grants to help counties:

- Create partnerships within regions and counties,
- Understand current materials management gaps and challenges,
- Highlight future changes to the planning process, and
- Outline steps that can occur now at the county/regional level to assist with the development of future materials management programs and infrastructure.

SEMCOG has been meeting with member counties for several months to discuss the State's new Materials Management focus and has offered to apply for funding on behalf of the counties and to perform the following activities:

- Review materials management needs and identify potential collaboration opportunities between counties.
- Coordinate with EGLE/Resource Recycling Systems (RRS) to review observations/recommendations from the Materials Management Infrastructure and Program Project, also known as the Mega Data Project.

There is no local match required for this grant application, however, the St. Clair County Metropolitan Planning Commission and the St. Clair County Environmental Services Department will provide support in the form of in-kind services and staff time for their time spent in meetings, and facilitating discussions between SEMCOG and local units of government.

RESOLUTION 2022-09
ST. CLAIR COUNTY BOARD OF COMMISSIONERS

RESOLUTION AUTHORIZING SEMCOG AS THE COLLECTIVE DESIGNATED PLANNING AGENCY AND AUTHORIZING THE APPLICATION OF THE MATERIALS MANAGEMENT GRANT

WHEREAS, Michigan's solid waste planning laws currently focus on ensuring enough landfill disposal capacity for solid waste generated within a county; and

WHEREAS, efforts over the last few years aim to shift the focus from disposal of solid waste to managing materials to their fullest and best use prior to disposal; and

WHEREAS, the Michigan Department of Environment, Great Lakes and Energy (EGLE), in anticipation of future planning changes, is offering grants to counties to help transition from solid waste management to materials management planning; and

WHEREAS, activities associated with the grant include understanding and assessing current materials management gaps and needs within the region, outlining steps that can occur now at the regional level to assist with the development of future materials management programs and infrastructure and creating regional partnerships; and

WHEREAS, the information and data compiled during the grant process will be useful for when the County is next required to update from their Solid Waste Management Plan to a Materials Management Plan; and

WHEREAS, facilities and infrastructure for materials management are not confined within a county boundary, and rely on materials from the surrounding region; and

WHEREAS, a single county is eligible for a $10,000 grant, but counties applying together are eligible for a $12,000 grant per county; and

WHEREAS, SEMCOG has agreed to act as the collective Designated Planning Agency and apply to EGLE for counties in the region which agree to participate in the grant program; and

WHEREAS, the counties of Lenawee, Livingston, Macomb, Monroe, Oakland, Washtenaw and Wayne are interested in partnering on this grant and are seeking approval of a similar resolution from their Boards of Commissioners to designate SEMCOG as the Designated Planning Agency for this purpose of this Materials Management County Engagement (MMCE) Grant;

NOW THEREFORE BE IT RESOLVED that the St. Clair County Board of Commissioners approves of SEMCOG applying to EGLE for the $12,000 Materials Management Grant on behalf of St. Clair County.

BE IT FURTHER RESOLVED that application of this grant does not obligate the County to any future commitment pertaining to materials management planning, nor does it permit SEMCOG to act in the capacity as the designated planning authority for any purposes other than those specified in the Materials Management Grant.

Dated: April 21, 2022

Reviewed and Approved As To Form By:

Gary A. Fletcher
County Corporation Counsel
1411 Third Street Suite F
Port Huron, MI 48060

Smiths Creek Landfill Activities Reports

Summary:

ATTACHMENTS:

	Description	Upload Date	Type
🗋	Data Comparisons 2019-22	3/29/2022	Exhibit
🗋	Gas to Energy 2021	3/29/2022	Exhibit
🗋	Gas to Energy 2022	3/29/2022	Exhibit
🗋	February Volume	3/29/2022	Exhibit

COUNTY OF ST CLAIR
SMITHS CREEK LANDFILL
COMPARISON
2019- 2022

Year Month	2019 Tons	2020 Tons	2021 Tons	2022 Tons	2022 Income	2022 Expense*	2022 Net
January	16,090	22,917	19,901	23,371	$ 1,123,726	$ 318,858	$ 804,868
February	16,010	20,284	19,118	19,073	$ 445,930	$ 359,452	$ 86,478
March	20,319	21,928	34,858				$ -
April	26,568	17,404	39,622				$ -
May	32,958	22,192	31,164				$ -
June	26,425	26,795	31,515				$ -
July	29,270	26,303	30,695				$ -
August	25,832	24,824	30,983				$ -
September	25,734	29,798	30,478				$ -
October	27,927	54,751	28,850				$ -
November	24,899	44,857	29,649				$ -
December	21,665	45,554	27,727				$ -
Total	**293,698**	**357,607**	**354,560**	**42,444**	**$ 1,569,656**	**$ 678,309**	**$ 891,347**

Landfill Expenses detailed in the Income and Expense Report (ONESolution).

COUNTY OF ST CLAIR
SMITHS CREEK LANDFILL
GAS TO ENERGY
2021

2021	Plant Efficiency	Electric Power Sale Royalty	Section 45 Tax Credit Royalty	Additional Gas Rights	Total Revenue
January	97.7%	$ 56,704	$ 11,111	$ 4,024	$ 71,839
February	89.9%	$ 47,386	$ 9,177	$ 4,024	$ 60,587
March	91.3%	$ 51,939	$ 10,181	$ 4,024	$ 66,144
April	93.7%	$ 52,133	$ 10,201	$ 4,024	$ 66,358
May	98.3%	$ 54,417	$ 10,667	$ 4,024	$ 69,108
June	94.9%	$ 50,444	$ 9,996	$ 4,024	$ 64,465
July	98.9%	$ 56,796	$ 11,127	$ 4,024	$ 71,947
August	96.8%	$ 55,046	$ 10,768	$ 4,024	$ 69,838
September	90.5%	$ 47,872	$ 9,335	$ 4,024	$ 61,231
October	97.2%	$ 50,886	$ 9,974	$ 4,024	$ 64,885
November	95.0%	$ 50,139	$ 4,929	$ 4,024	$ 59,091
December	96.6%	$ 54,048		$ 4,024	$ 58,072
Total	**95.1%**	**$ 627,810**	**$ 107,467**	**$ 48,288**	**$ 783,564**

Prepared by B Barnes

COUNTY OF ST CLAIR
SMITHS CREEK LANDFILL
GAS TO ENERGY
2022

2022	Plant Efficiency	Electric Power Sale Royalty	Section 45 Tax Credit Royalty	Additional Gas Rights	Total Revenue
January	98.6%				
February	80.0%				
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total	**89.3%**	**$ -**	**$ -**	**$ -**	**$ -**

COUNTY OF ST CLAIR
SMITHS CREEK LANDFILL
VOLUME REPORT
FEBRUARY 2022

CUSTOMER	DEMO (TONS)	MUNICIPAL SOLID WASTE (TONS)	SPECIAL WASTE (TONS)	TOTAL TONS	TOTAL YARDS
WASTE MANAGEMENT	20	1,479	43	1,542	7,531
SOUTH BARRIE TRANSGER LTD	0	1,350	0	1,350	3,960
MARCOTTE DISPOSAL	8	1,394	5	1,407	4,630
JEFF'S RUBBISH DISPOSAL	0	897	0	897	2,619
GROVE RECYCLING SERVICES	0	695	0	695	6,400
EMTERRA ENVIRONMENTAL USA	46	2,239	24	2,310	7,087
DUNN PAPER	0	158	334	492	1,953
CURRAN RECYCLING LTD.	0	1,717	0	1,717	5,040
BASIC TRANSPORTATION GROUP, LLC	0	4,476	0	4,476	14,640
OTHER CUSTOMERS	1,347	1,653	876	3,876	15,850
	1,422	**16,058**	**1,281**	**18,761**	**69,710**

SEPTAGE CUSTOMERS	TOTAL GALLONS	TOTAL YARDS	TOTAL TONS
CARLS SEPTIC	9,067	45	37
JAY'S SEPTIC SERVICE	5,466	27	22
LEES SEPTIC SERVICE LLC	4,878	24	20
R&P HODGES SEPTIC SERVICE	31,436	156	128
RATTEE SEPTIC	20,778	103	85
SCOTTY'S POTTY'S	4,827	24	20
	76,452	**378**	**312**

TOTAL TONS	**19,073**
TOTAL YARDS	**70,088**

Prepared by B Barnes

Monthly PARC Financial Documents

Summary:

ATTACHMENTS:

	Description	Upload Date	Type
🗋	PARC Finance Committee Minutes 2.28.22	3/16/2022	Cover Memo
🗋	PARC Budget Year to Date 1.31.22	2/28/2022	Cover Memo

MINUTES
ST. CLAIR COUNTY PARKS AND RECREATION COMMISSION
FINANCE COMMITTEE
Monday, February 28, 2022

1. **Call Meeting to Order**: The meeting was called to order at 4:36 p.m. by Chair Bier in Conference Room A of the County Administration Building.

2. **Roll Call:** Bier, Cooper, Leto and McNamee (4:50)

   Excused: Haggerty, Smith and Ward

   Absent: None

3. **Approval of Minutes**: **Motion** by Leto, supported by Cooper to approve the minutes of the February 7, 2022, meeting as presented. Motion carried unanimously.

4. **Receipt of Financial Reports: Motion** by Cooper, supported by Leto to recommend receipt of the financial reports for the period ending January 31, 2022, as presented. Motion carried unanimously.

5. **Proposals:**
   a. **Resolution 2022-04 Columbus Recreation Passport Grant Application: Motion** by Cooper, supported by Leto to recommend PARC approve Resolutions 2022-04 through 2022-08 as presented. Motion carried unanimously.
   b. **Resolution 2022-05 Columbus Trust Fund Grant Application:** Approved with agenda item 5a.
   c. **Resolution 2022-06 Goodells Recreation Passport Grant Application:** Approved with agenda item 5a.
   d. **Resolution 2022-07 Goodells Trust Fund Grant Application:** Approved with agenda item 5a.
   e. **Resolution 2022-08 North Channel Trust Fund Grant Application:** Approved with agenda item 5a.
   f. **Millage Renewal Discussion:** The Committee reviewed the millage renewal process. Nancy will check with County Administration to see what our staff and board members are allowed to do. McNamee arrived.
   g. **Marysville Kayak Launch Discussion:** Marysville is looking at installing a new kayak launch because the current one is severely damaged. Nancy was not sure how to proceed because we did not put money in our budget to install a new kayak launch. The committee determined that the best course of action is to develop a form and procedures for communities asking for assistance.
   h. **Goodells Playground Equipment Installation: Motion** by McNamee, supported by Leto to recommend PARC accept the bids and award the contract for playground equipment installation and site work to Raymond Excavating in the amount of $345,334.11. Motion carried unanimously.
   i. **Newsletter Printing:** Bids for newsletter printing were solicited from three local companies. The bids came back a lot higher than expected. Nancy and the committee discussed the various options for newsletters. The consensus was to go back to the companies with alternate specifications to see if they would still be interested.

6. **Invoices Paid:** Invoices totaling $4,282.50 were paid in February.

7. **Local Millage Distribution Reports:** None.

8. **Capital Asset Inventories:** None.

9. **Other:** Nancy questioned why the limit for PARC approval is $5,000. Committee advised asking County Administration about increasing the limit to $10,000 to match the County Board approval limit.

10. **Next Meeting Date and Location:** The next Finance Committee meeting is scheduled for Monday, April 4, 2022, at 4:30 p.m. in the County Administration Building.

11. **Adjournment: Motion** by Cooper, supported by Leto to adjourn. The meeting was adjourned at 5:45 p.m.

St Clair County
Parks and Recreation Commission
01/31/2022

Object	Object Description	2021 Budget	1/31/21 Actual	2022 Budget	1/31/22 Actual
4007	Current Property Taxes	3,178,368.00	1,293,209.23	3,277,799.00	1,305,663.80
4033	Current Personal Property Tax	1,792.00	0.00	1,500.00	0.00
4043	Dlnqnt Real Prp Tx-Extra Voted	1,253.00	0.00	1,000.00	0.00
		3,181,413.00	**1,293,209.23**	**3,280,299.00**	**1,305,663.80**
4332	Federal Grants - Operating	0.00	0.00	0.00	0.00
		0.00	**0.00**	**0.00**	**0.00**
4450	State Grants - General	0.00	0.00	0.00	0.00
4452	State Grants - Operating	1,425,300.00	0.00	148,000.00	0.00
4573	Local Comm Stabilization Shar	6,000.00	0.00	6,000.00	0.00
		1,431,300.00	**0.00**	**154,000.00**	**0.00**
4689	Charges for Services - Fees	117,346.00	9,560.00	80,000.00	8,860.00
4836	Chrgs Fr Srvcs-Use&Admissn Fee	13,840.00	300.00	12,400.00	0.00
		131,186.00	**9,860.00**	**92,400.00**	**8,860.00**
4882	Interest Revenue	4,000.00	602.71	4,000.00	45.29
4883	Interest on Delinquent Taxes	232.00	0.00	500.00	0.00
		4,232.00	**602.71**	**4,500.00**	**45.29**
4909	Sale of Fixed Assets	0.00	0.00	0.00	0.00
4916	Cntrbtn&Donatn Frm Privat Srcs	24,195.00	0.00	0.00	0.00
4956	Refunds and Rebates Received	2,288.00	40.14	500.00	0.00
4969	Miscellaneous	200.00	0.00	500.00	0.00
4979	Cash Over & Short	0.00	0.00	0.00	0.00
		26,683.00	**40.14**	**1,000.00**	**0.00**
5050	Salaries&Wages-Appntd Official	3,000.00	0.00	3,000.00	180.00
5083	Salaries&Wages-Supervisory	60,000.00	5,726.81	0.00	6,373.03
5099	Salaries&Wages-Regular	450,000.00	28,852.42	530,000.00	22,352.21
5105	Salaries&Wages - Parttime	320,000.00	14,729.93	305,000.00	17,057.90
5116	Salaries&Wages-Temporary	160,000.00	0.00	160,000.00	0.00
5132	Salaries&Wages-Overtime	2,000.00	0.00	2,000.00	0.00
5182	Employer Provided Health Insur	125,000.00	8,386.80	115,000.00	8,104.96
5231	Employer Provided Life Insur	1,000.00	50.82	700.00	46.20
5248	Employer Provided Disblty Insr	8,000.00	345.69	5,500.00	287.17
5281	Employer Retirement Contributn	80,000.00	5,303.21	67,287.00	4,052.28
5285	Employers Retiree Health	14,100.00	891.72	9,192.00	552.88
5290	Employer 457 Match	17,000.00	873.76	22,302.00	867.88
5330	Employer's FICA Contribution	60,000.00	3,007.29	61,650.00	2,803.47
5347	Employer's Medicare Contributn	14,000.00	703.35	14,418.00	655.68
5363	Unemployment Insurance	3,000.00	39.26	795.00	36.47
5380	Workers Compensation Insurance	8,000.00	289.72	5,966.00	271.52
5394	Employee Mileage Reimbursement	1,500.00	0.00	3,000.00	123.85
5396	Employee Travel	3,500.00	0.00	7,000.00	0.00
5397	Employee Meals	200.00	0.00	900.00	0.00
5398	Employer Provided Uniforms	4,000.00	0.00	4,000.00	0.00
5404	Employee Dues & Subscriptions	1,500.00	0.00	2,500.00	0.00
5410	Employee Health and Welfare	1,000.00	0.00	1,000.00	0.00
5420	Contracted Labor	88,400.00	0.00	88,400.00	0.00

St Clair County
Parks and Recreation Commission
01/31/2022

Object	Object Description	2021 Budget	1/31/21 Actual	2022 Budget	1/31/22 Actual
		1,425,200.00	**69,200.78**	**1,409,610.00**	**63,765.50**
5446	Supplies	105,000.00	0.00	105,000.00	1,647.21
5545	Fuel	30,000.00	782.70	35,000.00	797.42
		135,000.00	**782.70**	**140,000.00**	**2,444.63**
6683	Legal Services	2,000.00	0.00	3,000.00	0.00
6749	Professional Services	133,000.00	975.00	120,000.00	0.00
6799	Court Appointed Attrny-Other	0.00	0.00	0.00	0.00
7013	Maintenance Contracts	4,000.00	2,939.00	4,000.00	3,632.51
7508	Internet Access	4,500.00	109.90	4,500.00	0.00
7541	Telephone	6,600.00	292.37	6,600.00	419.21
7591	Cellular Phone	3,000.00	0.00	4,000.00	0.00
7700	Licenses, Permits, & Fees	2,000.00	200.00	2,000.00	0.00
7723	Postage/Freight	25,000.00	0.00	37,000.00	0.00
8036	Program Promotion	10,000.00	0.00	110,000.00	0.00
8300	Printing and Publishing	30,000.00	0.00	54,000.00	0.00
8531	Training	4,000.00	0.00	8,000.00	0.00
8548	Regulatory Updates/Reference	100.00	0.00	400.00	0.00
8581	County Membership	3,000.00	1,000.00	3,000.00	0.00
8647	Electric Utility	43,000.00	199.52	47,300.00	358.20
8663	Gas Utility	13,000.00	1,857.57	14,300.00	1,481.59
8680	Water/Sewer Utility	4,000.00	0.00	4,000.00	0.00
8795	Repairs and Maintenance	110,000.00	1,019.54	110,000.00	1,142.70
8977	Equipment Rental	10,000.00	0.00	10,000.00	35.00
9092	Local Unit Fee	781,000.00	0.00	820,000.00	0.00
9208	Miscellaneous	1,200.00	0.00	1,200.00	0.00
9356	Refunds Paid	4,500.00	0.00	4,500.00	0.00
		1,193,900.00	**8,592.90**	**1,367,800.00**	**7,069.21**
9472	Land	1,630,000.00	0.00	200,000.00	0.00
9480	Uncapitalized Assets < $5,000	80,000.00	0.00	75,000.00	512.45
9521	Land Improvements	300,000.00	0.00	545,000.00	0.00
9538	Buildings	200,000.00	0.00	150,000.00	0.00
9554	Equipment	110,000.00	0.00	84,000.00	0.00
9620	Vehicles	175,000.00	0.00	85,000.00	0.00
		2,495,000.00	**0.00**	**1,139,000.00**	**512.45**
9868	Interest Expense	0.00	0.00	0.00	0.00
9884	Late Payment Fees	0.00	0.00	0.00	0.00
		0.00	**0.00**	**0.00**	**0.00**
9934	Appropriation Transfer Out	200,000.00	0.00	200,000.00	0.00
		200,000.00	**0.00**	**200,000.00**	**0.00**
	Revenue Total:	**4,774,814.00**	**1,303,712.08**	**3,532,199.00**	**1,314,569.09**
	Expense Total:	**5,449,100.00**	**78,576.38**	**4,256,410.00**	**73,791.79**
	Net:	**-674,286.00**	**1,225,135.70**	**-724,211.00**	**1,240,777.30**

Parks and Recreation Accounts Payable Register

GL Account	Vendor Name	Description	Check #	CK Date	Dist. Amount
208000	**Parks & Recreation**				
208000 -2530	CHAUVIN, SAMANTHA	SEC DEPOSIT RETURN	00287589	01/20/2022	100.00
208000 -2530	HAGGERTY, SHARON	SEC DEPOSIT RETURN	00287472	01/13/2022	100.00
208000 -2530	WALLEMAN, JEREMY	SEC DEPOSIT RETURN	00287548	01/13/2022	100.00
		Total	**Customers Depst&Interest Pyble**	**2530**	**300.00**
			Org Key Total	**208000**	**300.00**
208751	**Recreation/Parks**				
208751 -5446	KERR ALBERT OFFICE SUPPLY	NOV 21 OFFICE SUPPLIES	00287486	01/13/2022	64.09
208751 -5446	KERR ALBERT OFFICE SUPPLY	DEC 21 OFFICE SUPPLIES	00287791	01/27/2022	50.34
		Total	**Supplies**	**5446**	**114.43**
208751 -7591	AT AND T MOBILITY II LLC	CHARGES 12/17/21	00287236	01/06/2022	257.39
		Total	**Cellular Phone**	**7591**	**257.39**
208751 -8300	FEDERATED PUBLICATIONS	DEC 21 ADV PBLC NTC REC PLAN	00287458	01/13/2022	82.00
		Total	**Printing and Publishing**	**8300**	**82.00**
			Org Key Total	**208751**	**453.82**
940020	**Wadhams to Avoca Trail**				
940020 -8647	DTE ENERGY	CHARGES 12/01-12/31/21	00287450	01/13/2022	138.39
		Total	**Electric Utility**	**8647**	**138.39**
940020 -9208	TOWNSHIP OF KENOCKEE MICHIGAN	2021 WINTER TAX	00287859	01/27/2022	1,125.77
940020 -9208	TOWNSHIP OF KIMBALL MICHIGAN	2021 WINTER TAX DRAIN ASSMNT	00287860	01/27/2022	137.29
		Total	**Miscellaneous**	**9208**	**1,263.06**
			Org Key Total	**940020**	**1,401.45**
940021	**Fort Gratiot County Park**				
940021 -5446	CAPITOL EQUIPMENT OF WASHINGTO	TIRES FOR GATOR	00287584	01/20/2022	250.00
940021 -5446	NICHOLS	CLEANING SUPPLIES	00287814	01/27/2022	394.93
		Total	**Supplies**	**5446**	**644.93**
940021 -5545	FOSTER BLUE WATER OIL LLC	DEC 21 FUEL	00287465	01/13/2022	68.68
		Total	**Fuel**	**5545**	**68.68**
940021 -7013	DYCK SECURITY SERVICES INC	2022 ALARM MONITORING FGCP	00287600	01/20/2022	272.26
		Total	**Maintenance Contracts**	**7013**	**272.26**
940021 -7541	MICHIGAN BELL TELEPHONE CO	CHARGES 12/05-01/04/22	00287625	01/20/2022	237.04
		Total	**Telephone**	**7541**	**237.04**
940021 -8647	DTE ENERGY	CHARGES 12/10-01/10/22	00287597	01/20/2022	107.60
940021 -8647	DTE ENERGY	CHARGES 12/07-01/05/22	00287439	01/13/2022	26.07
		Total	**Electric Utility**	**8647**	**133.67**
940021 -8977	CARLS SEPTIC SERVICE	TOILET RENTAL 12/07-12/31/21	00287415	01/13/2022	125.00
940021 -8977	CARLS SEPTIC SERVICE	TOILET RENTAL 01/01-01/07/22	00287415	01/13/2022	35.00
		Total	**Equipment Rental**	**8977**	**160.00**
			Org Key Total	**940021**	**1,516.58**
940026	**Columbus County Park**				
940026 -5446	NICHOLS	CLEANING SUPPLIES	00287814	01/27/2022	552.91
940026 -5446	WASHINGTON ELEVATOR CO INC	ICE MELT	00287681	01/20/2022	414.40
		Total	**Supplies**	**5446**	**967.31**
940026 -7013	DYCK SECURITY SERVICES INC	2022 ALARM MONITORING CCP	00287600	01/20/2022	977.12
		Total	**Maintenance Contracts**	**7013**	**977.12**
940026 -7541	FRONTIER COMMUNICATIONS OF MIC	CHARGES 01/01/22	00287470	01/13/2022	182.17
940026 -7541	FRONTIER COMMUNICATIONS OF MIC	CHARGES 12/20/21	00287283	01/06/2022	128.55
		Total	**Telephone**	**7541**	**310.72**
940026 -8647	DTE ENERGY	CHARGES 11/24-12/22/21	00287271	01/06/2022	224.74

Parks and Recreation Accounts Payable Register

GL Account	Vendor Name	Description	Check #	CK Date	Dist. Amount
940026 -8647	DTE ENERGY	CHARGES 11/24-12/22/21	00287272	01/06/2022	305.04
940026 -8647	DTE ENERGY	CHARGES 11/24-12/22/21	00287272	01/06/2022	51.28
940026 -8647	DTE ENERGY	CHARGES 09/22-10/22/21	00287273	01/06/2022	30.15
940026 -8647	DTE ENERGY	RELIABILITY CREDIT	00287273	01/06/2022	-100.00
940026 -8647	DTE ENERGY	CHARGES 10/23-11/23/21	00287273	01/06/2022	35.23
940026 -8647	DTE ENERGY	CHARGES 11/24-12/22/21	00287273	01/06/2022	35.23
		Total Electric Utility		**8647**	**581.67**
940026 -8663	SEMCO ENERGY	CHARGES 12/02-01/03/22	00287652	01/20/2022	163.45
		Total Gas Utility		**8663**	**163.45**
940026 -8795	WASTE MANAGEMENT OF MICHIGAN	JAN 22 WASTE RMVL HAUL CCP	00287684	01/20/2022	48.40
		Total Repairs and Maintenance		**8795**	**48.40**
940026 -8977	SCOTTYS POTTYS	DEC 21 POTTY RENTAL CCP	00287352	01/06/2022	95.00
		Total Equipment Rental		**8977**	**95.00**
			Org Key Total	**940026**	**3,143.67**
940032	**Woodsong County Park**				
940032 -8647	DTE ENERGY	CHARGES 12/09-01/07/22	00287599	01/20/2022	21.30
		Total Electric Utility		**8647**	**21.30**
940032 -8977	SCOTTYS POTTYS	DEC 21 POTTY RENTAL WCP	00287352	01/06/2022	95.00
		Total Equipment Rental		**8977**	**95.00**
			Org Key Total	**940032**	**116.30**
940033	**Goodells County Park**				
940033 -5446	ADAIR SALVAGE INC	DOUGLAS FIR BOARDS	00287401	01/13/2022	1,124.50
940033 -5446	NICHOLS	CLEANING SUPPLIES	00287814	01/27/2022	631.89
940033 -5446	SOUTHERN TRUCK EQUIPMENT	SNOW PLOW PARTS	00287656	01/20/2022	67.48
940033 -5446	WASHINGTON ELEVATOR CO INC	ICE MELT	00287681	01/20/2022	828.80
		Total Supplies		**5446**	**2,652.67**
940033 -5545	FOSTER BLUE WATER OIL LLC	GASOLINE	00287767	01/27/2022	551.63
940033 -5545	FOSTER BLUE WATER OIL LLC	DIESEL	00287767	01/27/2022	245.79
		Total Fuel		**5545**	**797.42**
940033 -7013	DYCK SECURITY SERVICES INC	2022 ALARM MONITORING GCP	00287600	01/20/2022	1,404.15
		Total Maintenance Contracts		**7013**	**1,404.15**
940033 -8647	DTE ENERGY	CHARGES 12/01-12/31/21	00287450	01/13/2022	103.10
940033 -8647	DTE ENERGY	CHARGES 12/03-01/03/22	00287439	01/13/2022	119.30
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287442	01/13/2022	9.68
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287442	01/13/2022	140.53
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287442	01/13/2022	386.31
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287442	01/13/2022	237.04
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287443	01/13/2022	14.91
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287443	01/13/2022	619.96
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287443	01/13/2022	35.23
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287443	01/13/2022	122.46
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287443	01/13/2022	81.58
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287444	01/13/2022	14.91
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287444	01/13/2022	14.91
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287444	01/13/2022	45.38
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287444	01/13/2022	45.38
940033 -8647	DTE ENERGY	CHARGES 11/30-12/28/21	00287444	01/13/2022	14.91
		Total Electric Utility		**8647**	**2,005.59**
940033 -8663	SEMCO ENERGY	CHARGES 12/07-01/06/22	00287837	01/27/2022	161.85
940033 -8663	SEMCO ENERGY	CHARGES 12/07-01/06/22	00287837	01/27/2022	165.14

Parks and Recreation Accounts Payable Register

GL Account	Vendor Name	Description	Check #	CK Date	Dist. Amount
940033 -8663	SEMCO ENERGY	CHARGES 12/07-01/06/22	00287837	01/27/2022	333.50
940033 -8663	SEMCO ENERGY	CHARGES 12/07-01/06/22	00287837	01/27/2022	528.46
940033 -8663	SEMCO ENERGY	CHARGES 12/07-01/06/22	00287837	01/27/2022	16.51
		Total Gas Utility		**8663**	**1,205.46**
940033 -8795	AD ENTERPRISES INC	RPR QUONSET HUT DOOR	00287573	01/20/2022	322.78
940033 -8795	FIRST VEHICLE SERVICES INC	REPAIRS 10/25-11/20/21	00287281	01/06/2022	3,720.10
940033 -8795	JEFFS RUBBISH DISPOSAL INC	FEB 22 DUMPSTER SERVICES GCP	00287787	01/27/2022	125.00
940033 -8795	JEFFS RUBBISH DISPOSAL INC	JAN 22 DUMPSTER SERVICES GCP	00287483	01/13/2022	125.00
940033 -8795	MARYSVILLE TIRE AND AUTO	RPR/MNT '13 GMC SIERRA GCP	00287621	01/20/2022	591.76
		Total Repairs and Maintenance		**8795**	**4,884.64**
940033 -9480	SOUTHERN TRUCK EQUIPMENT	PUSH FRAME FOR SNOW PLOW	00287656	01/20/2022	396.84
940033 -9480	ZIMMERS SALES AND SERVICE	STIHL CHAINSAW	00287691	01/20/2022	566.00
		Total Uncapitalized Assets < $5,000		**9480**	**962.84**
			Org Key Total	**940033**	**13,912.77**
940034	**Ft Gratiot Lighthouse**				
940034 -5545	FOSTER BLUE WATER OIL LLC	DEC 21 FUEL	00287465	01/13/2022	103.03
		Total Fuel		**5545**	**103.03**
940034 -7013	DYCK SECURITY SERVICES INC	2022 ALARM MONITORING FGLS	00287600	01/20/2022	978.98
		Total Maintenance Contracts		**7013**	**978.98**
940034 -8647	DTE ENERGY	CHARGES 12/14-01/12/22	00287752	01/27/2022	68.43
940034 -8647	MICHIGAN BELL TELEPHONE CO	CHARGES 11/29-12/28/21	00287315	01/06/2022	58.78
		Total Electric Utility		**8647**	**127.21**
940034 -8663	SEMCO ENERGY	CHARGES 12/03-01/04/22	00287652	01/20/2022	112.68
		Total Gas Utility		**8663**	**112.68**
940034 -8795	DYCK SECURITY SERVICES INC	RPLC KEYPAD	00287753	01/27/2022	135.80
940034 -8795	NATIONAL RESTORATION INC	TUCK POINT REPAIRS	00287507	01/13/2022	7,071.00
940034 -8795	QUALITY LUBE	OIL CHANGE '16 GMC SIERRA FGLS	00287512	01/13/2022	30.95
940034 -8795	SUPERIOR HEATING AND COOLING I	BOILER REPAIR	00287666	01/20/2022	215.50
940034 -8795	SUPERIOR HEATING AND COOLING I	BOILER REPAIR	00287666	01/20/2022	493.00
		Total Repairs and Maintenance		**8795**	**7,946.25**
			Org Key Total	**940034**	**9,268.15**
940036	**Blue Water River Walk**				
940036 -8647	DTE ENERGY	CHARGES 12/10-01/10/22	00287597	01/20/2022	15.50
		Total Electric Utility		**8647**	**15.50**
940036 -8795	WASTE MANAGEMENT OF MICHIGAN	WASTE RMVL HAUL BWRW	00287684	01/20/2022	75.89
		Total Repairs and Maintenance		**8795**	**75.89**
			Org Key Total	**940036**	**91.39**
				Grand Total	**30,204.13**

940020 Wadhams to Avoca Trail

Object	Description	01/31/2022 YTD Actual
5099	Salaries&Wages-Regular	693.40
5105	Salaries&Wages - Parttime	360.39
5182	Employer Provided Health Insur	217.31
5231	Employer Provided Life Insur	1.15
5248	Employer Provided Disblty Insr	6.93
5281	Employer Retirement Contributn	109.15
5285	Employers Retiree Health	24.25
5290	Employer 457 Match	12.25
5330	Employer's FICA Contribution	62.93
5347	Employer's Medicare Contributn	14.71
5363	Unemployment Insurance	0.86
5380	Workers Compensation Insurance	6.20
	Revenue Total:	**0.00**
	Expense Total:	**1,509.53**
	Net:	**-1,509.53**

940021 Fort Gratiot County Park

Object	Description	01/31/2022 YTD Actual
4689	Charges for Services - Fees	495.00
5099	Salaries&Wages-Regular	555.38
5105	Salaries&Wages - Parttime	459.03
5182	Employer Provided Health Insur	125.95
5231	Employer Provided Life Insur	1.04
5248	Employer Provided Disblty Insr	5.55
5281	Employer Retirement Contributn	123.89
5290	Employer 457 Match	7.56
5330	Employer's FICA Contribution	61.97
5347	Employer's Medicare Contributn	14.49
5363	Unemployment Insurance	0.80
5380	Workers Compensation Insurance	6.07
5446	Supplies	394.93
7013	Maintenance Contracts	272.26
7541	Telephone	237.04
8647	Electric Utility	133.67
8977	Equipment Rental	35.00
	Revenue Total:	**495.00**
	Expense Total:	**2,434.63**
	Net:	**-1,939.63**

940026 Columbus County Park

Object	Description	01/31/2022 YTD Actual
4689	Charges for Services - Fees	815.00
5099	Salaries&Wages-Regular	5,187.05
5105	Salaries&Wages - Parttime	3,731.46
5182	Employer Provided Health Insur	1,993.90
5231	Employer Provided Life Insur	8.21

5248	Employer Provided Disblty Insr	51.87
5281	Employer Retirement Contributn	1,337.50
5285	Employers Retiree Health	157.64
5290	Employer 457 Match	11.10
5330	Employer's FICA Contribution	522.59
5347	Employer's Medicare Contributn	122.23
5363	Unemployment Insurance	7.10
5380	Workers Compensation Insurance	52.18
5394	Employee Mileage Reimbursement	14.04
5446	Supplies	552.91
7013	Maintenance Contracts	977.12
7541	Telephone	182.17
8663	Gas Utility	163.45
8795	Repairs and Maintenance	48.40
	Revenue Total:	**815.00**
	Expense Total:	**15,120.92**
	Net:	**-14,305.92**

940032 Woodsong County Park

Object	Description	01/31/2022 YTD Actual
5099	Salaries&Wages-Regular	735.79
5182	Employer Provided Health Insur	247.45
5231	Employer Provided Life Insur	0.97
5248	Employer Provided Disblty Insr	7.35
5281	Employer Retirement Contributn	184.76
5290	Employer 457 Match	4.03
5330	Employer's FICA Contribution	40.20
5347	Employer's Medicare Contributn	9.40
5363	Unemployment Insurance	0.58
5380	Workers Compensation Insurance	3.97
8647	Electric Utility	21.30
	Revenue Total:	**0.00**
	Expense Total:	**1,255.80**
	Net:	**-1,255.80**

940033 Goodells County Park

Object	Description	01/31/2022 YTD Actual
4689	Charges for Services - Fees	7,550.00
5099	Salaries&Wages-Regular	6,692.01
5105	Salaries&Wages - Parttime	10,885.84
5182	Employer Provided Health Insur	1,956.57
5231	Employer Provided Life Insur	12.08
5248	Employer Provided Disblty Insr	66.90
5281	Employer Retirement Contributn	669.49
5285	Employers Retiree Health	140.97
5290	Employer 457 Match	153.25
5330	Employer's FICA Contribution	1,074.80
5347	Employer's Medicare Contributn	251.37
5363	Unemployment Insurance	13.98

5380	Workers Compensation Insurance	103.46
5446	Supplies	699.37
5545	Fuel	797.42
7013	Maintenance Contracts	1,404.15
8647	Electric Utility	119.30
8663	Gas Utility	1,205.46
8795	Repairs and Maintenance	250.00
9480	Uncapitalized Assets < $5,000	396.84
	Revenue Total:	**7,550.00**
	Expense Total:	**26,893.26**
	Net:	**-19,343.26**

940034 Ft Gratiot Lighthouse

Object	Description	01/31/2022 YTD Actual
5099	Salaries&Wages-Regular	2,374.13
5182	Employer Provided Health Insur	637.09
5231	Employer Provided Life Insur	4.35
5248	Employer Provided Disblty Insr	23.73
5281	Employer Retirement Contributn	614.95
5285	Employers Retiree Health	23.37
5290	Employer 457 Match	7.56
5330	Employer's FICA Contribution	142.00
5347	Employer's Medicare Contributn	33.21
5363	Unemployment Insurance	1.88
5380	Workers Compensation Insurance	14.23
5394	Employee Mileage Reimbursement	55.28
7013	Maintenance Contracts	978.98
8647	Electric Utility	68.43
8663	Gas Utility	112.68
8795	Repairs and Maintenance	844.30
	Revenue Total:	**0.00**
	Expense Total:	**5,936.17**
	Net:	**-5,936.17**

940035 Mobile Recreation

Object	Description	01/31/2022 YTD Actual
5099	Salaries&Wages-Regular	775.41
5105	Salaries&Wages - Parttime	751.18
5182	Employer Provided Health Insur	235.32
5231	Employer Provided Life Insur	1.38
5248	Employer Provided Disblty Insr	7.75
5281	Employer Retirement Contributn	81.05
5285	Employers Retiree Health	18.01
5290	Employer 457 Match	16.43
5330	Employer's FICA Contribution	92.65
5347	Employer's Medicare Contributn	21.67
5363	Unemployment Insurance	1.20
5380	Workers Compensation Insurance	8.92

Revenue Total:	**0.00**
Expense Total:	**2,010.97**
Net:	**-2,010.97**

940036 Blue Water River Walk

Object	Description	01/31/2022 YTD Actual
5099	Salaries&Wages-Regular	338.09
5182	Employer Provided Health Insur	83.97
5231	Employer Provided Life Insur	0.63
5248	Employer Provided Disblty Insr	3.38
5281	Employer Retirement Contributn	82.60
5290	Employer 457 Match	2.52
5330	Employer's FICA Contribution	20.20
5347	Employer's Medicare Contributn	4.72
5363	Unemployment Insurance	0.27
5380	Workers Compensation Insurance	2.02
8647	Electric Utility	15.50
	Revenue Total:	**0.00**
	Expense Total:	**553.90**
	Net:	**-553.90**

940038 Clay Township Park

Object	Description	01/31/2022 YTD Actual
	Revenue Total:	**0.00**
	Expense Total:	**0.00**
	Net:	**0.00**

940040 North Channel Waterfront Park

Object	Description	01/31/2022 YTD Actual
5105	Salaries&Wages - Parttime	60.00
5330	Employer's FICA Contribution	3.72
5347	Employer's Medicare Contributn	0.87
5363	Unemployment Insurance	0.05
5380	Workers Compensation Insurance	0.36
	Revenue Total:	**0.00**
	Expense Total:	**65.00**
	Net:	**-65.00**