2024

FISCAL YEAR

ANNUAL FINANCIAL REPORT

BOARD OF COUNTY ROAD COMMISSIONERS

Chippewa County

Michigan

Year Ended 2024

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST

Bobbie Lunemore

Chief Financial Officer

Chairman

July 1, 2025

Date

Chippewa

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

BALANCE SHEET

Assets

General Operating Fund

1. Cash	$364,662.85	
2. Investments	115,420.56	
3. AccountsReceivable :		
a. Michigan Transportation Fund	1,747,644.26	
b. State Trunkline Maintenance	716,657.62	
c. State Transportation Department - Other	108,913.50	
d. Due on County Road Agreement	191,853.30	
e. Due on Special Assesement	0.00	
f. Sundry Accounts Receivable	29,944.77	
Inventories/Pre-Paid Insurance/Other		
4. Deferred Expense State Aid	0.00	
5. Road Materials	1,088,602.33	
6. Equipment Materials and Parts	351,020.70	
7. Prepaid Insurance	115,740.10	
8. Deferred Expense - Federal Aid	0.00	
9. Other	1,058,249.19	
10. TOTAL ASSETS		**$5,888,709.18**

Chippewa

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	$1,030,595.17	
12. Notes Payable (Short Term)	0.00	
13. Accrued Liability	263,331.44	
14. Advances	616,928.00	
15. Deferred Revenue - Special Assessment District	0.00	
16. Deferred Revenue - EDF Forest Rd.(E)	0.00	
17. Deferred Revenue	1,058,249.19	
18. Other	410,952.28	

Fund Balances

19. Primary Road Fund	332,169.33	
20. Local Road Fund	476,457.70	
21. County Road Commission Fund	(122,401.43)	
22. Total Fund Balances	686,225.60	
23. TOTAL LIABILITIES AND FUND BALANCES		**$4,066,281.68**

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CAPITAL ASSETS ACCOUNT GROUP

	(A)	(B)	
Assets			
24. Land		$370,158.15	
25. Land Improvements	$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	1,551,476.76		
26 a.Less: Accumulated Depreciation	(473,672.65)	1,077,804.11	
27. Buildings	6,711,947.61		
27 a.Less: Accumulated Depreciation	(3,695,151.03)	3,016,796.58	
28. Equipment - Road	18,537,980.85		
28 a.Less: Accumulated Depreciation	(16,698,812.30)	1,839,168.55	
29. Equipment - Shop	402,478.94		
29 a.Less: Accumulated Depreciation	(293,230.66)	109,248.28	
30. Equipment - Engineers	171,874.35		
30 a.Less: Accumulated Depreciation	(133,227.48)	38,646.87	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	74,434.93		
32 a.Less: Accumulated Depreciation	(69,188.77)	5,246.16	
33. Infrastructure	136,364,690.41		
33 a.Less: Accumulated Depreciation	(33,992,354.39)	102,372,336.02	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		**$108,829,404.72**
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	6,457,068.70	
	37 d.Infrastructure	102,372,336.02	
	38. Total Equities		**$108,829,404.72**
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		628,312.12	
42. Installment/Lease Purchase Payable		405,022.63	
43. Other		0.00	
	44. Total Liabilities		**$1,033,334.75**
Fiduciary Fund			
45. Deferred Compensation (Pension) Plan			**$0.00**

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	$601,819.53	$401,213.02	$0.00	$1,003,032.55
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	601,819.53	401,213.02	0.00	1,003,032.55
Licenses and Permits				
49. Specify	0.00	47,017.65	0.00	47,017.65
Federal Sources				
50. Surface Tran. Program (STP)	251,169.24	0.00	0.00	251,169.24
51. C Funds - Federal	6,129.13	0.00	0.00	6,129.13
52. D Funds - Federal	1,224,510.28	0.00	0.00	1,224,510.28
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	1,481,808.65	0.00	0.00	1,481,808.65
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,616.25	4,383.75		10,000.00
58. Snow Removal	0.00	702,641.82		702,641.82
59. Urban Road	509,131.63	94,947.44		604,079.07
60. Allocation	4,651,398.22	3,630,636.25		8,282,034.47
61. Total MTF	5,166,146.10	4,432,609.26		9,598,755.36
Other				
62. Local Bridge	229,595.68	0.00		229,595.68
63. Other	0.00	0.00	0.00	0.00
64. Total Other	229,595.68	0.00	0.00	229,595.68
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	1,308.01	0.00		1,308.01
68. Forest Road (E)	0.00	230,364.83		230,364.83
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	45,000.00		45,000.00
71. Total EDF	1,308.01	275,364.83		276,672.84
72. Total State Sources	$5,397,049.79	$4,707,974.09	$0.00	$10,105,023.88

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	$0.00	$0.00	$0.00	$0.00
74. Township Contr.	517,550.41	525,991.74	0.00	1,043,542.15
75. Other	27,342.41	0.00	0.00	27,342.41
76. Total Contributions	544,892.82	525,991.74	0.00	1,070,884.56
Charges for Service				
77. Trunkline Maintenance	0.00		3,766,649.98	3,766,649.98
78. Trunkline Non-maintenance	0.00		945,059.39	945,059.39
79. Salvage Sales	0.00	0.00	26,148.15	26,148.15
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	4,737,857.52	4,737,857.52
Interest and Rents				
82. Interest Earned	746.23	307.16	776.35	1,829.74
83. Property Rentals	0.00	0.00	8,344.40	8,344.40
84. Total Interest/Rents	746.23	307.16	9,120.75	10,174.14
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	38,090.22	38,090.22
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	56,017.08	280,120.00	0.00	336,137.08
91. Total Other	56,017.08	280,120.00	38,090.22	374,227.30
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	362,879.00	362,879.00
96. Total Other Fin. Sources	0.00	0.00	362,879.00	362,879.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	**$8,082,334.10**	**$5,962,623.66**	**$5,147,947.49**	**$19,192,905.25**

Chippewa

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	$0.00	$1,282.39		$1,282.39
99. Structures	0.00	19,171.76		19,171.76
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	20,454.15		20,454.15
Preservation - Structural Improvements				
104. Roads	542,243.11	906,567.45		1,448,810.56
105. Structures	1,771,606.06	273,800.51		2,045,406.57
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	2,313,849.17	1,180,367.96		3,494,217.13
Maintenence				
111. Roads	2,605,700.29	3,155,914.53		5,761,614.82
112. Structures	69,735.74	31,549.36		101,285.10
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,969,253.07	812,597.34		2,781,850.41
115. Traffic Control	511,128.10	82,593.19		593,721.29
116. Total Maintenance	5,155,817.20	4,082,654.42		9,238,471.62
117. Total Construction, Preservation And Maintenance	7,469,666.37	5,283,476.53		12,753,142.90
Other				
118. Trunkline Maintenance	0.00		3,730,113.98	3,730,113.98
119. Trunkline Non-maintenance	0.00		945,059.39	945,059.39
120. Administrative Expense	270,096.83	191,046.05		461,142.88
121. Equipment - Net	10,401.57	11,643.38	10,768.63	32,813.58
122. Capital Outlay - Net	0.00	0.00	477,529.39	477,529.39
123. Debt Principal Payment	0.00	0.00	90,899.65	90,899.65
124. Interest Expense	0.00	0.00	2,982.95	2,982.95
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	12,994.93	12,994.93
127. Total Other	280,498.40	202,689.43	5,270,348.92	5,753,536.75
128. Total Expenditures	**$7,750,164.77**	**$5,486,165.96**	**$5,270,348.92**	**$18,506,679.65**

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	$8,082,334.10	$5,962,623.66	$5,147,947.49	$19,192,905.25
130. Total Expenditures	7,750,164.77	5,486,165.96	5,270,348.92	18,506,679.65
131. Excess of Revenues Over (Under) Expenditures	332,169.33	476,457.70	(122,401.43)	686,225.60
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	332,169.33	476,457.70	(122,401.43)	686,225.60
136. Beginning Fund	0.00	0.00	0.00	0.00
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	0.00	0.00	0.00	0.00
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	$332,169.33	$476,457.70	$(122,401.43)	$686,225.60

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	$1,531,907.30	
142. Depreciation	746,034.36	
143. Other	957,317.55	
144. Total Direct		3,235,259.21
145. Indirect Equipment Expense		1,306,815.76
Operating Equipment Expense		
146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	710,570.52	
148. Total Operating		$710,570.52

149. TOTAL EQUIPMENT EXPENSE $5,252,645.49

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	200.08		200.08
151. Preservation - Structural Improvement	33,603.79	280,650.15		314,253.94
152. Maintenance	1,621,029.77	1,571,324.67		3,192,354.44
153. Inventory Operations	0.00	0.00	119,708.11	119,708.11
154. MDOT	0.00		1,279,338.38	1,279,338.38
155. Other Reimbursable Charges	0.00	0.00	8,338.55	8,338.55
156. All Other Charges	0.00	0.00	305,638.41	305,638.41
157. Total Equipment Rental Credits	1,654,633.56	1,852,174.90	1,713,023.45	5,219,831.91
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				32,813.58

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	$1,654,633.56	$1,852,174.90	$1,713,023.45	$5,219,831.91
	(A)	(B)	(C)	(D)
160. Percent of Total	31.70 %	35.48 %	32.82 %	100.00 %
161. Prorated Total Equipment Expense	1,665,035.13	1,863,818.28	1,723,792.08	5,252,645.49
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	10,401.57	11,643.38	10,768.63	32,813.58

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge		Distributive Calc.
163. Primary Construction/Cap. Imp.	$0.00		$0.00
164. Primary Preservation - Struct. Imp.	62,562.21		79,907.65
165. Primary Maintenance	877,057.64		1,120,223.19
166. Local Construction/Cap. Imp.	450.56		575.48
167. Local Preservation - Struct. Imp.	162,947.57		208,124.95
168. Local Maintenance	687,040.28		877,522.89
169. Inventory	26,105.54		33,343.33
170. Equipment Expense - Direct	672,700.24		859,207.06
171. Equipment Expense - Indirect	276,500.21		353,160.17
172. Equipment Expense - Operating	0.00		0.00
173. Administration	286,640.98		366,112.48
174. State Trunkline Maintenance	769,981.87		
175. Sundry Account Rec.	0.00		
176. Capital Outlay	29,682.39		37,911.87
177. Other	1,405,465.73		2,456.52
178. Total Payroll	$5,257,135.22		
179. Less Applicable Payroll	(2,173,524.32)		
180. Total Applicable Labor Cost	$3,083,610.90	Total Distributive	$3,938,545.59

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	$738,580.02	$89,699.00	$1,829,648.06	$2,560,738.92	$8,909.88	$43,228.44	$5,270,804.32
182. Less: Benefits Recovered	(140,955.48)	(13,285.61)	(379,514.07)	(676,442.90)	(1,428.33)	(7,300.38)	(1,218,926.77)
183. Less: Refunds	0.00	(32,678.69)	0.00	(80,653.27)	0.00	0.00	(113,331.96)
184. Benefits to be Distributed	597,624.54	43,734.70	1,450,133.99	1,803,642.75	7,481.55	35,928.06	3,938,545.59
185. Applicable Labor Cost	3,083,610.90	3,083,610.90	3,083,610.90	3,083,610.90	3,083,610.90	3,083,610.90	
186. Factor	0.193807	0.014183	0.470271	0.584913	0.002426	0.011651	1.277251

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	$0.00	$0.00
188. Primary Preservation - Struct Imp.	2,220,191.24	101,892.93
189. Primary Maintenance	4,930,718.46	225,069.21
190. Local Construction/Cap. Imp.	3,933.62	180.53
191. Local Preservation - Struct. Imp.	1,136,322.83	52,150.13
192. Local Maintenance	3,903,507.76	179,146.66
193. Other	0.00	0.00
194. TOTAL	$12,194,673.91	$558,439.46

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	559.80	32,189.53	(38,335.00)	0.00	564,025.13	$558,439.46
196. Applicable Operation Cost	12,194,673.91	12,194,673.91	12,194,673.91	12,194,673.91	12,194,673.91	
197. Factor	0.000046	0.002640	(0.003144)	0.000000	0.046252	$0.045794

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	$0.00	$1,406.65	$0.00	$19,047.50	$0.00	$20,454.15
199. Preser - Struct. Imp.	1,841,767.97	822,016.72	472,081.20	358,351.24	2,313,849.17	1,180,367.96
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	4,374,523.37	3,654,893.64	781,293.83	427,760.78	5,155,817.20	4,082,654.42
202. Total	$6,216,291.34	$4,478,317.01	$1,253,375.03	$805,159.52	$7,469,666.37	$5,283,476.53

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	$769,952.34	$36,269.56
204. Fringe Benefits	1,108,711.16	41,988.44
205. Equipment Rental	1,222,119.38	57,219.00
206. Materials	35,580.78	2,240.00
207. Handling Charges	0.00	0.00
208. Overhead	354,037.05	31,491.41
209. Other	239,713.27	775,850.98
210. Total Charges for Current Year	$3,730,113.98	$945,059.39
211. Beginning Balance	372,237.15	0.00
212. Sub-Total	4,102,351.13	945,059.39
213. Less Credits	(3,385,693.51)	(836,145.89)
214. Ending Balance	$716,657.62	$108,913.50

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	$0.00
216. Buildings (975)	170,650.53
217. Equipment Road (976, 981)	1,160,580.87
218. Equipment Shop (977)	52,524.17
219. Equipment Engineers (978)	4,452.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	3,920.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	$1,392,127.57

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,392,127.57	1,392,127.57
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,392,127.57	1,392,127.57
227. Less: Depreciation and Depletion 968	0.00	0.00	(914,598.18)	(914,598.18)
228. Net Capital Outlay Expenditure	$0.00	$0.00	$477,529.39	$477,529.39

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	Primary	Local	County	Total
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	0.00	0.00	6,069,155.77	6,069,155.77
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	38,090.22	38,090.22

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			$9,598,755.36
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			461,142.88
234. Total Capital Outlay (from Page 13)			1,392,127.57
235. Debt Principal Payment (from Page 6 Expenditures)			90,899.65
236. Interest Expense (from Page 6 Expenditures)			2,982.95
236 a. Total Deductions			1,947,153.05
236 b. Adjusted MTF Returns			7,651,602.31
237. Preser - Struct Imp (from Page 6 Expenditures)	$2,313,849.17	$1,180,367.96	3,494,217.13
238. Routine Maintenance (from Page 6 Expenditures)	5,155,817.20	4,082,654.42	9,238,471.62
239. Less Federal Aid for Preser - Struct Imp	(1,481,808.65)	0.00	(1,481,808.65)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,987,857.72	5,263,022.38	11,250,880.10
241. 90% of Adjusted MTF Returns			6,886,442.08

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

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

Fiscal Year	2015	2016	2017	2018	2019
Expenditures ($)	109,698.00	1,198,412.50	96,127.00	109,961.64	430,101.00

Fiscal Year	2020	2021	2022	2023	2024
Expenditures ($)	265,678.99	93,218.20	67,891.00	53,262.85	66,150.00

242. TOTAL $2,490,501.18

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

9,598,755.36 x .10 = 959,875.54

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	$110,252.27
712-724	Fringe Benefits - Shop Employees	140,819.82
721	Drug Testing	7,773.76
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	13,264.11
733	Welding Supplies	10,957.60
734	Safety Supplies - Shop	9,061.98
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	73,483.08
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,874.88
807	Data Processing - Shop	0.00
810	Education Expense - Shop	5,333.19
850-859	Communications - Shop	19,947.60
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	4,507.32
875	Insurance - Shop Buildings	49,881.91
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	102,719.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	88,936.96
931	Buildings Repairs and Maintenance	395,145.19
932	Yard and Storage Repairs and Maintenance	16,653.42
933	Shop Equipment Repairs and Maintenance	20,354.46
934	Office Equipment Repairs and Maintenance	4,425.11
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	84,208.33
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	98,053.61
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	15,214.90
968	Depreciation - Stockroom Expense	0.00
707	Other:	32,947.26
	243. TOTAL	$1,306,815.76

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION

(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	$286,151.06
709-714	Administrative Leave	0.00
724	Fringe Benefits	365,486.73
727	Postage	1,149.53
728	Office Supplies	15,279.93
730	Dues and Subscriptions	38,022.77
801	Contractual Services	7,328.22
803	Legal Services	8,027.50
804	Auditing and Accounting Services	14,292.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	9,209.82
861	Travel and Mileage	23,949.40
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	801.44
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	32,130.00
882	Insurance - General Liability	0.00
920-923	Utilities	3,448.45
931	Building Repair/Maintenance	2,420.15
934	Office Equipment Repair/Maintenance	22.58
942	Building Rental	0.00
955-956	Miscellaneous	1,871.01
966-967	Overhead	0.00
968	Depreciation - Buildings	8,120.42
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	938.50
	Other:	28,079.85
	244. TOTAL	$846,729.36

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(385,528.46)
691	Purchase Discounts	0.00
	Other:	(58.02)
	Total Credits to Administrative Expense	$(385,586.48)
	245. Net Administrative Expense	$461,142.88

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

Road Name	Location	Amount Spent ($)	Project Type
Tahqua Trail	T48N,R6W,Sec. 7, 8, 17, 18	187,850.88	Reconstruction
Wild Cat Road	T50NR6W,Sec 1, 2, 36	50,052.12	Resurfacing
Prentiss Bay Road	T42N,R2E, Sec 32	362,418.30	Reconstruction
	246. Total	$600,321.30	

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System *Unit		Primary System Expenditures	Local System *Unit		Local System Expenditures
ROADS						
247. New Construction, New Location	0.00	mi.	x $0.00	0.50	mi.	$20,454.15
248. Widening	0.00	mi.	0.00	0.00	mi.	0.00
BRIDGES						
249. New Location	0.00	ea.	0.00	0.00	ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP			$0.00			$20,454.15

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System *Unit		Primary System Expenditures	Local System *Unit		Local System Expenditures
ROADS						
251. Reconstruction	0.00	mi.	x $0.00	2.70	mi.	$825,243.43
252. Resurfacing	17.00	mi.	542,243.11	1.25	mi.	31,271.90
253. Gravel Surfacing	0.00	mi.	0.00	0.50	mi.	50,052.12
254. Paving Gravel Roads	0.00	mi.	0.00	0.00	mi.	0.00
SAFETY PROJECTS						
255. Intersection Improvements	0.00	ea.	0.00	0.00	ea.	0.00
256. Railroad Crossing Improvements	0.00	ea.	0.00	0.00	ea.	0.00
257. Other	0.00	ea.	0.00	0.00	ea.	0.00
MISCELLANEOUS						
258. Roadside Parks	0.00	ea.	0.00	0.00	ea.	0.00
259. Other	0.00	ea.	0.00	0.00	ea.	0.00
260. Subtotals			542,243.11			906,567.45
BRIDGES						
261. Replacemént	1.00	ea.	29,571.23	1.00	ea.	69,065.56
262. Recondition or Repair	2.00	ea.	1,742,034.83	0.00	ea.	0.00
263. Replace with Culvert	0.00	ea.	0.00	1.00	ea.	204,734.95
264. Bridge Subtotals			1,771,606.06			273,800.51
265. TOTAL PRESERVATION - STRUCT IMP			$2,313,849.17			$1,180,367.96

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

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
Township	Total Local (mi)	Local Urban (mi)	Funds Received ($)	Total Primary (mi)	Primary Urban (mi)	Funds Received ($)	Population Outside Municipalities	Funds Received ($)
Bay Mills	63.16	0.00	211,901.80	22.62	0.00	68,855.28	1,567	35,978.32
Bruce	78.93	0.00	264,810.15	37.81	0.00	115,093.64	2,000	45,920.00
Chippewa	29.76	0.00	99,844.80	10.43	0.00	31,748.92	187	4,293.52
Dafter	45.45	0.00	152,484.75	23.53	0.00	71,625.32	1,327	30,467.92
Detour	26.71	0.00	89,612.05	8.50	0.00	25,874.00	408	9,367.68
Drummond Island	87.52	0.00	293,629.59	11.75	0.00	35,767.00	973	22,340.08
Hulbert	8.80	0.00	29,524.00	8.83	0.00	26,878.52	171	3,926.16
Kinross	77.99	18.59	315,474.49	32.21	11.10	290,876.44	6,139	140,951.44
Pickford	69.27	0.00	232,400.84	27.21	0.00	82,827.24	2,791	64,081.36
Raber	59.85	0.00	200,796.74	9.80	0.00	29,831.20	632	14,510.72
Rudyard	72.96	0.00	244,780.80	39.50	0.00	120,238.00	1,289	29,595.44
Soo	42.55	15.27	186,961.90	33.47	16.45	387,652.10	2,966	68,099.36
Sugar Island	29.08	0.00	97,563.40	38.84	0.00	118,228.96	653	14,992.88
Superior	71.01	0.00	238,238.56	16.29	0.00	49,586.76	1,276	29,296.96
Trout Lake	77.79	0.00	260,985.45	19.83	0.00	60,362.52	332	7,622.72
Whitefish	82.76	0.00	277,659.81	17.36	0.00	52,843.84	474	10,883.04
266. Totals	923.59	33.86	$3,196,669.13	357.98	27.55	$1,568,289.74	23,185	$532,327.60

Local Road Rate Per Mile	3355	Primary Road Rate Per Mile	3044
Local Urban Road Rate Per Mile	2895	Primary Urban Road Rate Per Mile	17372
Population Rate Per Capita	22.96		

Chippewa

Year Ended - 2024

Start: 01/01/2024 **End:** 12/31/2024

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement ($)	Preservation - Struct Improvement ($)	Total ($)	Township Contributions* ($)
Bay Mills				
Bruce	20,454.15	78,041.97	98,496.12	358,454.45
Chippewa				
Dafter	0.00	1,985,409.40	1,985,409.40	149,949.41
Detour	0.00	259,672.83	259,672.83	0.00
Drummond Island				
Hulbert				
Kinross	0.00	15,459.25	15,459.25	286,160.00
Pickford	0.00	34,240.97	34,240.97	0.00
Raber	0.00	567,153.25	567,153.25	0.00
Rudyard	0.00	300,049.45	300,049.45	175,000.00
Soo	0.00	9,864.80	9,864.80	54,444.00
Sugar Island	0.00	0.00	0.00	14,397.20
Superior	0.00	6,422.19	6,422.19	32.30
Trout Lake	0.00	0.00	0.00	5,104.79
Whitefish	0.00	237,903.00	237,903.00	0.00
267. Totals	**$20,454.15**	**$3,494,217.11**	**$3,514,671.26**	**$1,043,542.15**

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Culvert replacement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Prentiss Bay Road	567,153.25	11/01/2024	Gravel

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Wildcat Road	50,052.12	09/01/2024	Gravel
Tahqua Trail 2024	187,850.28	10/01/2024	Gravel

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mackinac Trail (M-28 to 10 Mile)	174,325.45	08/30/2024	Asphalt
10 Mile Road (Mackinac Trail to Soo Line)	306,402.43	08/30/2024	Asphalt
Soo Line Road (10 Mile to M-28)	209,902.43	08/30/2024	Asphalt
Rudyard 5-Way Intersection	263,874.45	07/01/2024	Asphalt

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount ($)
040.10	Retiree Health	745.00
040.60	Permit Fees	28,474.01
040.75	Asphlundh	725.76
040.85	CLM Conserve Dist	0.00

Line: 7 Prepaid Insurance

Account	Description	Amount ($)
123	PPD Health Ins	115,740.10
123.01	PPD Life Insurance	0.00

Line: 9 Other (Identify)

Account	Description	Amount ($)
020	Property Taxes	1,058,249.19
078	Due from State - Other	0.00

Line: 18 Other (Identify)

Account	Description	Amount ($)
228.01	Due To State	350,952.28
283	Performance Bonds	60,000.00

Line: 49 Specify - Local

Account	Description	Amount ($)
451	Permit Fees	47,017.65

Line: 55 FS-Other - Primary

Account	Description	Amount ($)
510.06	Discretionary	0.00

Line: 63 OTH-Other - County

Account	Description	Amount ($)
560	MI Pension Grant	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount ($)
553	Fed Aid Buy Out - STP	0.00

Line: 70 EDF-Other - Local

Account	Description	Amount ($)
560.02	MI Wish Grant	0.00
560.04	State Rev MDNR	45,000.00

565.01	Rail Crossing	0.00

Line: 75 CFL-Other - County

Account	Description	Amount ($)
584	Story Walk Signs	0.00

Line: 75 CFL-Other - Primary

Account	Description	Amount ($)
584.0	Other Govt	2,609.30
584.5	Tribal Rev	24,733.11

Line: 80 SC-Other - County

Account	Description	Amount ($)
628.01	Salt Shed Cost Reimbursement	0.00

Line: 90 Other2 Other - County

Account	Description	Amount ($)
675	Other Contributions	0.00

Line: 90 Other2 Other - Local

Account	Description	Amount ($)
675	Other Contribution	280,120.00

Line: 90 Other2 Other - Primary

Account	Description	Amount ($)
696	Insurance Recov	56,017.08

Line: 126 Other - County

Account	Description	Amount ($)
521.03	Non Road Related Grant	0.00
521.04	MI Pension Grant	0.00
521.05	Electrical Damage	12,994.93

Line: 143 Other - Primary

Account	Description	Amount ($)
510	Equip Rental	85,940.04
510	Inventory usage	242,209.38
510	Vendor Payments	629,211.19
510	Receipts	(43.06)

Line: 156 All Other Charges - County

Account	Description	Amount ($)
510	Equip Maint	85,940.04
511	Indirect Equip	48,385.12
514	Other Distributive	156,572.06

515	Admin	10,316.64
900	Capital Outlay	4,424.55

Line: 177 Other - Distributive Calculation

Account	Description	Amount ($)
521	Non Road Related	2,456.52

Line: 177 Other - Total Labor Charge

Account	Description	Amount ($)
513	Distributive Exp	1,135,348.75
514	Other Distributive Exp	231,924.14
518	State Non-Maint	36,269.56
521	Non Road related	1,923.28

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount ($)
720	MESC	1,624.00
722	CDL	5,273.50
734.01	Safety Shoes/ Glasses	33,432.94
734.02	Other Safety Supplies	0.00
801.02	Professional Services	2,898.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount ($)
720	MESC	0.00
725	Fringe Benefit Recoveries	0.00
734.01	Safety Shoes/ Glasses	(7,300.38)

Line: 183 Less Refunds - Other

Account	Description	Amount ($)
734.03	COVID Supplies	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount ($)
704.01	Meetings	43,779.82
705.0	Other Engineering	118,736.12
705.01	SESC Costs	22,624.11
705.02	Bridge Inspections	35,864.22
705.03	Mitigation Costs	0.00
705.04	Culvert Inv / Inspection	273.60
705.05	Shipwreck Eng / Inspect	91.28
707	Physical Inv - Guardrail	7,971.60
729	Survey/Engineering Supply	4,016.82
732.0	Traffic Control Supply	0.00
734.03	Safety Meetings/Supplies	51,417.30
761	Scrn Sand/Gravel	116,527.89
769	Guardrail Supplies	280.61
772	Bridge Supplies	12,413.63

801	Contractual Charges	0.00
810	Employee Training	47,935.90
826	Grass / Weed Control	2,205.84
862	Freight	2,401.27
881	Umbrella/E&O Ins	0.00
883	Catastrophic Claims	8,460.00
890	Catastrophic/Ins Claims	2,200.00
921.03	Electric - Sand Shed	346.98
932.03	Maint - Salt Shed	229.76
932.08	Salt Shed Goetzville	170.80
932.26	Maint - Sand Shed	237.81
933.02	Sign Shop Exp / Supplies	4,922.19
946	Emulsion Tank Maint	0.00
951.0	Roadside Garbage Collect	0.00
957	Gravel Pit Maint	33,703.49
957.01	Pit Maint - Soo	977.70
957.02	DNR Lease App Fee	0.00
968.01	Building Depreciation	5,620.32
968.02	Salt Shed Depr	14,734.69
968.05	Depr Engineering Equip	25,881.38

Line: 209 Other - MDOT Other

Account	Description	Amount ($)
518	Vendor Payments	775,850.98

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount ($)
517	Vendor Payments	239,713.27

Line: 242 Expenditure10

Account	Description	Amount ($)
459.04	Mackinac Trail	66,150.00

Line: 243 707 Other

Account	Description	Amount ($)
707	Equipment Rental	7,215.45
936	Small Tools	25,731.81

Line: 244 244 Other

Account	Description	Amount ($)
703-705	Equipment Rental	10,316.64
739	County Maps	(32.00)
808	Association Services	16,351.80
810	Bank Charges	454.46
811	Professional Licenses	925.98
891	Penalties/Interest	62.97

Year Ended - 2024

Start: 01/01/2024 End: 12/31/2024

Line: 245 245 Other

Account	Description	Amount ($)
629.03	O/H - Salt Shed Construction	0.00
630	O/H All Other Svcs	(58.02)
955	Wage Reimb. Paser	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount ($)
459.16	Shoreline Restoration	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount ($)
459.16	Shoreline Restoration	0.00