

2020
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan
Year Ended 2020

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

ATTEST



Chief Financial Officer



Chairman

April 30, 2021

Date

Year Ended - 2020

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

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

1. Cash	\$715,516.01
2. Investments	350,118.90
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,193,659.56
b. State Trunkline Maintenance	445,534.05
c. State Transportation Department - Other	0.01
d. Due on County Road Agreement	260,093.25
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	10,319.05

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	866,379.85
6. Equipment Materials and Parts	277,859.79
7. Prepaid Insurance	85,465.43
8. Deferred Expense - Federal Aid	0.00
9. Other	895,431.70

10. TOTAL ASSETS**\$5,100,377.60**

Year Ended - 2020

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

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$342,196.69
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	162,866.86
14. Advances	787,494.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	878,246.20
18. Other	101,491.08

Fund Balances

19. Primary Road Fund	1,002,653.12
20. Local Road Fund	616,083.54
21. County Road Commission Fund	1,209,346.11
22. Total Fund Balances	2,828,082.77

23. TOTAL LIABILITIES AND FUND BALANCES**\$5,100,377.60**

Year Ended - 2020

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

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$373,229.75
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	1,228,437.78	
26 a.Less: Accumulated Depreciation	(455,399.37)	773,038.41
27. Buildings	5,265,252.79	
27 a.Less: Accumulated Depreciation	(3,126,864.20)	2,138,388.59
28. Equipment - Road	16,739,782.71	
28 a.Less: Accumulated Depreciation	(14,027,551.14)	2,712,231.57
29. Equipment - Shop	275,802.58	
29 a.Less: Accumulated Depreciation	(273,579.78)	2,222.80
30. Equipment - Engineers	67,122.04	
30 a.Less: Accumulated Depreciation	(66,104.11)	1,017.93
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	79,466.73	
32 a.Less: Accumulated Depreciation	(72,783.89)	6,682.84
33. Infrastructure	127,032,561.00	
33 a.Less: Accumulated Depreciation	(31,193,868.00)	95,838,693.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$101,845,504.89
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	6,006,811.89
	37 d.Infrastructure	95,838,693.00
	38. Total Equities	\$101,845,504.89
 <u>Long Term Debt</u>		
39. Bonds Payable (Act 51)		0.00
40. Notes Payable (Act 143)		880,138.78
41. Vested Vacation and Sick Leave Payable		118,848.60
42. Installment/Lease Purchase Payable		388,885.24
43. Other		0.00
	44. Total Liabilities	\$1,387,872.62
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$436,577.39	\$423,977.39	\$0.00	\$860,554.78
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	436,577.39	423,977.39	0.00	860,554.78
Licenses and Permits				
49. Specify	0.00	22,282.83	0.00	22,282.83
Federal Sources				
50. Surface Tran. Program (STP)	1,096,895.22	0.00	0.00	1,096,895.22
51. C Funds - Federal	374,836.30	0.00	0.00	374,836.30
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	472,913.76	0.00	0.00	472,913.76
56. Total Federal Sources	1,944,645.28	0.00	0.00	1,944,645.28
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,536.46	4,463.54		10,000.00
58. Snow Removal	0.00	562,423.16		562,423.16
59. Urban Road	415,848.03	77,551.08		493,399.11
60. Allocation	3,707,770.60	2,989,238.99		6,697,009.59
61. Total MTF	4,129,155.09	3,633,676.77		7,762,831.86
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	0.00	0.00	0.00	0.00
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)	137,654.36	0.00		137,654.36
68. Forest Road (E)	230,355.90	0.00		230,355.90
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	368,010.26	0.00		368,010.26
72. Total State Sources	\$4,497,165.35	\$3,633,676.77	\$0.00	\$8,130,842.12

Year Ended - 2020

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

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	646,929.00	2,641,931.71	0.00	3,288,860.71
75. Other	0.00	0.00	1,670.56	1,670.56
76. Total Contributions	646,929.00	2,641,931.71	1,670.56	3,290,531.27
Charges for Service				
77. Trunkline Maintenance	0.00		3,109,909.41	3,109,909.41
78. Trunkline Non-maintenance	0.00		311,768.59	311,768.59
79. Salvage Sales	0.00	0.00	9,394.41	9,394.41
80. Other	0.00	0.00	276.50	276.50
81. Total Charges	0.00	0.00	3,431,348.91	3,431,348.91
Interest and Rents				
82. Interest Earned	1,304.24	1,374.73	845.99	3,524.96
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,304.24	1,374.73	845.99	3,524.96
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	277,505.73	277,505.73
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	277,505.73	277,505.73
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	640,110.00	640,110.00
95. Inst. Purch./Leases	0.00	0.00	432,720.00	432,720.00
96. Total Other Fin. Sources	0.00	0.00	1,072,830.00	1,072,830.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$7,526,621.26	\$6,723,243.43	\$4,784,201.19	\$19,034,065.88

Year Ended - 2020

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

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$381.72		\$381.72
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	381.72		381.72
Preservation - Structural Improvements				
104. Roads	4,131,441.66	4,369,516.14		8,500,957.80
105. Structures	41,995.45	0.00		41,995.45
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.	4,173,437.11	4,369,516.14		8,542,953.25
Maintenance				
111. Roads	1,350,833.46	1,606,123.27		2,956,956.73
112. Structures	6,888.91	1,773.65		8,662.56
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,699,276.92	904,708.60		2,603,985.52
115. Traffic Control	96,605.68	79,110.69		175,716.37
116. Total Maintenance	3,153,604.97	2,591,716.21		5,745,321.18
117. Total Construction, Preservation And Maintenance	7,327,042.08	6,961,614.07		14,288,656.15
Other				
118. Trunkline Maintenance	0.00		2,826,317.40	2,826,317.40
119. Trunkline Non-maintenance	0.00		311,768.59	311,768.59
120. Administrative Expense	222,359.80	211,269.86		433,629.66
121. Equipment - Net	65,761.40	83,563.11	70,382.05	219,706.56
122. Capital Outlay - Net	0.00	0.00	695,567.37	695,567.37
123. Debt Principal Payment	0.00	0.00	322,041.35	322,041.35
124. Interest Expense	0.00	0.00	25,384.72	25,384.72
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	288,121.20	294,832.97	4,251,461.48	4,834,415.65
128. Total Expenditures	\$7,615,163.28	\$7,256,447.04	\$4,251,461.48	\$19,123,071.80

Year Ended - 2020

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

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$7,526,621.26	\$6,723,243.43	\$4,784,201.19	\$19,034,065.88
130. Total Expenditures	7,615,163.28	7,256,447.04	4,251,461.48	19,123,071.80
131. Excess of Revenues Over (Under) Expenditures	(88,542.02)	(533,203.61)	532,739.71	(89,005.92)
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	(88,542.02)	(533,203.61)	532,739.71	(89,005.92)
136. Beginning Fund	1,091,195.14	1,149,287.15	676,606.40	2,917,088.69
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,091,195.14	1,149,287.15	676,606.40	2,917,088.69
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,002,653.12	\$616,083.54	\$1,209,346.11	\$2,828,082.77

Year Ended - 2020

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

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,400,405.99
142. Depreciation	<u>859,324.08</u>
143. Other	<u>610,073.24</u>
144. Total Direct	<u>2,869,803.31</u>

145. Indirect Equipment Expense

933,937.62

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	<u>500,088.08</u>
148. Total Operating	<u>\$500,088.08</u>

149. TOTAL EQUIPMENT EXPENSE\$4,303,829.01**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	40.25		40.25
151. Preservation - Structural Improvement	172,167.10	523,227.25		695,394.35
152. Maintenance	1,050,270.70	1,030,086.10		2,080,356.80
153. Inventory Operations	0.00	0.00	59,530.45	59,530.45
154. MDOT	0.00		1,061,279.45	1,061,279.45
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	187,521.15	187,521.15
157. Total Equipment Rental Credits	<u>1,222,437.80</u>	<u>1,553,353.60</u>	<u>1,308,331.05</u>	<u>4,084,122.45</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>219,706.56</u>

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,222,437.80</u>	<u>\$1,553,353.60</u>	<u>\$1,308,331.05</u>	<u>\$4,084,122.45</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	29.93 %	38.03 %	32.03 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,288,199.20</u>	<u>1,636,916.71</u>	<u>1,378,713.10</u>	<u>4,303,829.01</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>65,761.40</u>	<u>83,563.11</u>	<u>70,382.05</u>	<u>219,706.56</u>

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	102,837.19	180,093.94
165. Primary Maintenance	615,410.41	1,077,739.33
166. Local Construction/Cap. Imp.	117.20	205.25
167. Local Preservation - Struct. Imp.	257,957.71	451,749.21
168. Local Maintenance	495,270.99	867,347.24
169. Inventory	26,200.78	45,884.19
170. Equipment Expense - Direct	509,006.62	891,399.37
171. Equipment Expense - Indirect	147,622.97	258,525.17
172. Equipment Expense - Operating	0.00	0.00
173. Administration	226,104.80	395,966.71
174. State Trunkline Maintenance	597,285.62	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	8,409.08	14,726.43
177. Other	1,264,183.89	0.00
178. Total Payroll	\$4,250,407.26	
179. Less Applicable Payroll	(1,861,469.51)	
180. Total Applicable Labor Cost	\$2,388,937.75	Total Distributive \$4,183,636.84

	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	\$530,322.52	\$86,533.69	\$1,390,573.65	\$3,076,729.00	\$8,853.24	\$44,153.37	\$5,137,165.47
182. Less: Benefits Recovered	(77,123.68)	(11,395.30)	(239,308.01)	(546,278.53)	(1,542.43)	(8,733.50)	(884,381.45)
183. Less: Refunds	0.00	(26,974.00)	0.00	(34,629.27)	0.00	(7,543.91)	(69,147.18)
184. Benefits to be Distributed	453,198.84	48,164.39	1,151,265.64	2,495,821.20	7,310.81	27,875.96	4,183,636.84
185. Applicable Labor Cost	2,388,937.75	2,388,937.75	2,388,937.75	2,388,937.75	2,388,937.75	2,388,937.75	
186. Factor	0.189707	0.020161	0.481915	1.044741	0.003060	0.011669	1.751253

Year Ended - 2020

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

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	3,965,437.99	207,999.12
189. Primary Maintenance	2,996,432.99	157,171.90
190. Local Construction/Cap. Imp.	362.70	19.02
191. Local Preservation - Struct. Imp.	4,151,744.65	217,773.20
192. Local Maintenance	2,462,546.59	129,167.96
193. Other	0.00	0.00
194. TOTAL	\$13,576,524.92	\$712,131.20

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	830.29	62,443.10	19,440.00	0.00	629,417.81	\$712,131.20
196. Applicable Operation Cost	13,576,524.92	13,576,524.92	13,576,524.92	13,576,524.92	13,576,524.92	
197. Factor	0.000061	0.004599	0.001432	0.000000	0.046361	\$0.052453

Year Ended - 2020

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

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$381.72	\$0.00	\$0.00	\$0.00	\$381.72
199. Preser - Struct. Imp.	733,877.79	1,623,210.11	3,439,559.32	2,746,306.03	4,173,437.11	4,369,516.14
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,013,881.50	2,515,925.32	139,723.47	75,790.89	3,153,604.97	2,591,716.21
202. Total	\$3,747,759.29	\$4,139,517.15	\$3,579,282.79	\$2,822,096.92	\$7,327,042.08	\$6,961,614.07

Year Ended - 2020

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

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$565,924.00	\$31,361.62
204. Fringe Benefits	780,452.17	41,748.87
205. Equipment Rental	1,005,762.20	55,517.25
206. Materials	10,498.85	360.00
207. Handling Charges	0.00	0.00
208. Overhead	287,952.70	24,424.27
209. Other	175,727.48	158,356.58
210. Total Charges for Current Year	\$2,826,317.40	\$311,768.59
211. Beginning Balance	565,343.45	0.00
212. Sub-Total	3,391,660.85	311,768.59
213. Less Credits	(2,946,126.80)	(311,768.58)
214. Ending Balance	\$445,534.05	\$0.01

Year Ended - 2020

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

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$1,000.00
216. Buildings (975)	88,172.46
217. Equipment Road (976, 981)	1,584,221.71
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$1,673,394.17

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	1,673,394.17	1,673,394.17
225. Less: Equipment Retirements 689	0.00	0.00	(632.70)	(632.70)
226. Sub-total	0.00	0.00	1,672,761.47	1,672,761.47
227. Less: Depreciation and Depletion 968	0.00	0.00	(977,194.10)	(977,194.10)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$695,567.37	\$695,567.37

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	5,366,176.29	5,366,176.29
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	277,505.73	277,505.73

Year Ended - 2020

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

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			<u>\$7,762,831.86</u>
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			<u>433,629.66</u>
234. Total Capital Outlay (from Page 13)			<u>1,673,394.17</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>322,041.35</u>
236. Interest Expense (from Page 6 Expenditures)			<u>25,384.72</u>
236 a. Total Deductions			<u>2,454,449.90</u>
236 b. Adjusted MTF Returns			<u>5,308,381.96</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$4,173,437.11</u>	<u>\$4,369,516.14</u>	<u>8,542,953.25</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,153,604.97</u>	<u>2,591,716.21</u>	<u>5,745,321.18</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,944,645.28)</u>	<u>0.00</u>	<u>(1,944,645.28)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>5,382,396.80</u>	<u>6,961,232.35</u>	<u>12,343,629.15</u>
241. 90% of Adjusted MTF Returns			<u>4,777,543.76</u>

Year Ended - 2020

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

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

Fiscal Year	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenditures (\$)	<u>232,490.57</u>	<u>296,293.18</u>	<u>246,025.00</u>	<u>245,040.00</u>	<u>109,698.00</u>
Fiscal Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenditures (\$)	<u>1,198,412.50</u>	<u>96,127.00</u>	<u>109,961.64</u>	<u>430,101.00</u>	<u>265,678.99</u>
				242. TOTAL	<u>\$3,229,827.88</u>

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

$$\underline{7,762,831.86} \times .10 = \underline{776,283.19}$$

Year Ended - 2020

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

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$40,879.72
712-724	Fringe Benefits - Shop Employees	71,590.73
721	Drug Testing	7,979.47
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,917.33
733	Welding Supplies	8,831.36
734	Safety Supplies - Shop	16,516.66
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	92,659.89
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,748.80
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	27,422.30
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	4,728.53
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	100,552.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	76,068.31
931	Buildings Repairs and Maintenance	324,726.89
932	Yard and Storage Repairs and Maintenance	6,331.58
933	Shop Equipment Repairs and Maintenance	8,601.36
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	49,145.92
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	67,987.86
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	1,826.95
968	Depreciation - Stockroom Expense	0.00
707	Other:	19,421.96
	243. TOTAL	\$933,937.62

Year Ended - 2020

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

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$226,104.80
709-714	Administrative Leave	0.00
724	Fringe Benefits	395,966.71
727	Postage	1,477.60
728	Office Supplies	8,637.99
730	Dues and Subscriptions	5,656.12
801	Contractual Services	15,448.14
803	Legal Services	2,331.30
804	Auditing and Accounting Services	9,950.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	1,534.17
861	Travel and Mileage	10,669.78
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,095.28
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	0.00
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	28,133.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	1,744.47
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	65.00
966-967	Overhead	0.00
968	Depreciation - Buildings	5,837.64
968	Depreciation - Engineering Equipment	678.36
968	Depreciation - Office Equipment and Furniture	12,675.60
	Other:	18,047.78
	244. TOTAL	\$746,053.74
 Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(312,376.97)
691	Purchase Discounts	0.00
	Other:	(47.11)
	Total Credits to Administrative Expense	\$(312,424.08)
	245. Net Administrative Expense	\$433,629.66

Year Ended - 2020

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

Forest Road Report

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

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Curley Lewis Highway	T47N;R5 Sec 15-18 & R6W Sec 8-12	2,028,427.35	Reconstruction
	246. Total	\$2,028,427.35	

Year Ended - 2020

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
ROADS						
247. New Construction, New Location	0.00 mi.	x	\$0.00	0.00 mi.		\$381.72
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			\$381.72

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System			Local System		
	*Unit		Expenditures	*Unit		Expenditures
ROADS						
251. Reconstruction	12.96 mi.	x	\$2,386,711.41	10.43 mi.		\$1,831,004.00
252. Resurfacing	12.63 mi.		1,744,730.25	21.30 mi.		2,538,512.14
253. Gravel Surfacing	0.00 mi.		0.00	0.00 mi.		0.00
254. Paving Gravel Roads	0.00 mi.		0.00	0.00 mi.		0.00
SAFETY PROJECTS						
255. Intersection Improvements	0.00 ea.		0.00	0.00 ea.		0.00
256. Railroad Crossing Improvements	0.00 ea.		0.00	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			4,131,441.66			4,369,516.14
BRIDGES						
261. Replacement	0.00 ea.		41,995.45	0.00 ea.		0.00
262. Recondition or Repair	0.00 ea.		0.00	0.00 ea.		0.00
263. Replace with Culvert	0.00 ea.		0.00	0.00 ea.		0.00
264. Bridge Subtotals			41,995.45			0.00
265. TOTAL PRESERVATION - STRUCT IMP			\$4,173,437.11			\$4,369,516.14

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

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received
	Miles Local	Miles Outside Municipalities	Funds Received	Miles Primary	Miles Outside Municipalities	Funds Received		
Bay Mills	63.16	0.00	172,174.16	22.62	0.00	56,165.46	1,477	28,624.26
Bruce	78.93	0.00	215,163.18	37.81	0.00	93,882.23	2,128	41,240.64
Chippewa	29.76	0.00	81,125.76	10.43	0.00	25,897.69	213	4,127.94
Dafer	45.45	0.00	123,896.70	23.53	0.00	58,424.99	1,263	24,476.94
Detour	26.71	0.00	72,811.46	8.50	0.00	21,105.50	807	15,639.66
Drummond Island	89.66	0.00	244,413.17	11.75	0.00	29,175.25	1,058	20,504.04
Hulbert	8.80	0.00	23,988.80	8.83	0.00	21,924.89	168	3,255.84
Kinross	77.99	18.59	256,603.26	32.21	11.10	237,608.53	7,561	146,532.18
Pickford	69.27	0.00	188,830.01	27.21	0.00	67,562.43	1,595	30,911.10
Raber	59.82	0.00	163,069.32	9.80	0.00	24,333.40	647	12,538.86
Rudyard	72.96	0.00	198,888.96	39.50	0.00	98,078.50	1,370	26,550.60
Soo	42.55	15.27	152,135.39	33.47	16.45	316,712.47	3,141	60,872.58
Sugar Island	29.08	0.00	79,272.08	38.84	0.00	96,439.72	652	12,635.76
Superior	71.01	0.00	193,573.27	16.29	0.00	40,448.07	1,337	25,911.06
Trout Lake	77.79	0.00	212,055.54	19.83	0.00	49,237.89	384	7,441.92
Whitefish	82.76	0.00	225,603.77	17.36	0.00	43,104.88	575	11,143.50
266. Totals	925.70	33.86	\$2,603,604.83	357.98	27.55	\$1,280,101.90	24,376	\$472,406.88

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

Year Ended - 2020

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

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills	0.00	1,312,437.36	1,312,437.36	97,657.00
Bruce	0.00	520,976.03	520,976.03	307,896.50
Chippewa	0.00	46,595.15	46,595.15	9,295.66
Dafer				
Detour	0.00	447,021.12	447,021.12	338,130.00
Drummond Island	0.00	1,650,629.40	1,650,629.40	1,070,664.00
Hulbert				
Kinross	0.00	862,503.05	862,503.05	353,130.56
Pickford	0.00	789,322.20	789,322.20	526,625.50
Raber	0.00	383,836.16	383,836.16	379,368.75
Rudyard	0.00	456,901.68	456,901.68	45,573.00
Soo	0.00	564,463.26	564,463.26	55,938.50
Sugar Island	0.00	0.00	0.00	7,365.07
Superior	0.00	10,673.54	10,673.54	0.00
Trout Lake	0.00	133,144.88	133,144.88	36,047.00
Whitefish	0.00	1,322,453.97	1,322,453.97	61,169.17
267. Totals	\$0.00	\$8,500,957.80	\$8,500,957.80	\$3,288,860.71

*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.

CHIPPEWA COUNTY ROAD COMMISSION

YEAR ENDED: DECEMBER 31, 2020

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL MAINTENANCE EXPENDITURES	TOWNSHIP CONTRIBUTIONS	MTF ALLOCATION	TOTAL TOWNSHIP REVENUE
BAYMILLS		\$ 1,312,437.36	\$ 194,179.72	\$ 120,868.08	\$ 1,627,485.16	\$ 97,657.00	\$ 256,963.88	\$ 354,620.88
BRUCE	\$ 381.72	520,976.03	399,657.51	316,479.94	1,237,495.20	307,896.50	\$ 350,286.05	\$ 658,182.55
CHIPPEWA		46,595.15	60,087.32	41,072.85	147,755.32	9,295.66	\$ 111,151.39	\$ 120,447.05
DAFTER		41,637.62	335,961.23	202,691.74	580,290.59	-	\$ 206,798.63	\$ 206,798.63
DETOUR		447,021.12	59,572.14	66,769.84	573,363.10	338,130.00	\$ 109,556.62	\$ 447,686.62
DRUMMOND ISL.		1,650,629.40	264,983.13	200,284.07	2,115,896.60	1,070,664.00	\$ 294,092.46	\$ 1,364,756.46
HULBERT			66,476.37	37,405.21	103,881.58	-	\$ 49,169.53	\$ 49,169.53
KINROSS		862,503.05	196,701.39	175,981.73	1,235,186.17	353,130.56	\$ 640,743.97	\$ 993,874.53
PICKFORD		789,322.20	166,057.70	327,285.01	1,282,664.91	526,625.50	\$ 287,303.54	\$ 813,929.04
RABER		383,836.16	90,154.12	161,588.75	635,579.03	379,368.75	\$ 199,941.58	\$ 579,310.33
RUDYARD		456,901.68	228,647.58	350,803.54	1,036,352.80	45,573.00	\$ 323,518.06	\$ 369,091.06
SOO		564,463.26	509,533.22	(102,994.29)	971,002.19	55,938.50	\$ 529,720.44	\$ 585,658.94
SUGAR ISL.			156,547.42	284,545.46	441,092.88	7,365.07	\$ 188,347.56	\$ 195,712.63
SUPERIOR		10,673.54	130,723.05	188,294.68	329,691.27	-	\$ 259,932.40	\$ 259,932.40
TROUT LAKE		133,144.88	209,488.78	78,346.62	420,980.28	36,047.00	\$ 268,735.35	\$ 304,782.35
WHITEFISH		1,322,453.97	84,834.29	142,292.98	1,549,581.24	61,169.17	\$ 279,852.15	\$ 341,021.32
TOTALS	\$ 381.72	\$ 8,542,595.42	\$ 3,153,604.97	\$ 2,591,716.21	\$ 14,288,298.32	\$ 3,288,860.71	\$ 4,356,113.61	\$ 7,644,974.32

Classification Error - Soo Twp receipts posted to expenditure account.

137,039.00

137,039.00

Year Ended - 2020

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

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Bit Shlders

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Gaines Hwy	610,919.75	09/01/2020	Asphalt

Work Type: Bituminous Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Curley Lewis Hwy	2,047,893.20	11/01/2020	Asphalt
7 Mile	369,270.16	11/01/2020	Asphalt
12 Mile	139,986.31	11/01/2020	Asphalt

Work Type: Crk & Surfac Ovr Old Pv

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Steele Rd	48,852.00	11/01/2020	Seal Coat
23 mile	50,294.30	11/01/2020	Seal Coat
Hancock Rd	106,694.70	11/01/2020	Seal Coat

Work Type: Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Ranger Road	386,792.22	11/01/2020	Asphalt
Rocky Point	385,303.04	11/01/2020	Asphalt

Work Type: Hot Mixed Asphalt Resurfacing (One Course)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Spring Bay	339,562.99	11/01/2020	Asphalt
Tourist Rd	401,982.69	11/01/2020	Asphalt
S. Caribou Lk Rd	156,232.93	11/01/2020	Asphalt
Bass Cove	248,488.56	11/01/2020	Asphalt
Maxton Cross Rd	183,852.16	11/01/2020	Asphalt
Meade Island Rd	62,219.86	11/01/2020	Asphalt

Year Ended - 2020

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

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Mack Haven Plat	128,438.14	11/01/2020	Asphalt
McKenzie Pt Rd	208,712.96	11/01/2020	Asphalt
Kincheloe Streets	255,018.98	11/01/2020	Asphalt
Ploegstra Rd	120,923.31	11/01/2020	Asphalt
Pickford Streets	350,897.15	11/01/2020	Asphalt
Hewer Rd	232,583.17	11/01/2020	Asphalt

Work Type: New material layer over prepared aggregate surface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Trout Lake streets	133,144.88	11/01/2020	Asphalt

Work Type: Reconstruct and Add Lane(s) Over 0.5 Mile Long

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Nicolet Rd	560,788.17	11/01/2020	Asphalt
Tahqua Trail	210,879.45	11/01/2020	Gravel

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Prairie Rd	344,290.81	11/01/2020	Gravel
Creme City Pt Rd	416,935.91	11/01/2020	Gravel

Year Ended - 2020

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

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040.10	Retiree Health	2,121.10
040.60	Permit Fees	700.00
040.80	Payne & Dolan	7,497.95

Line: 7 Prepaid Insurance

Account	Description	Amount (\$)
123	PPD Health Ins	85,224.71
123.01	PPD Life Ins	240.72

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Property Taxes	878,246.20
078	Due from State - Other	17,185.50

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.01	Due To State	101,491.08

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	22,282.83

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.06	Discretionary	472,913.76

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
584	Other Gov't Revenue	1,670.56

Line: 80 SC-Other - County

Account	Description	Amount (\$)
675	Other Contributions	276.50

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equip Rental	45,004.40
510	Inventory usage	134,462.71
510	Vendor Payments	430,606.13

Year Ended - 2020

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

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
501,580	Miscellaneous	603.90
510	Equip Maint	45,004.40
511	Indirect Equip	23,071.80
514	Other Distributive	114,759.75
515	Admin	3,364.80
900	Capital Outlay	716.50

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
501	Non-Road Related Projs	872.52
513	Distributive Exp	849,533.55
514	Other Distributive Exp	413,053.62
580	Township Contracts	724.20

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	17,343.22
722	CDL	415.00
734.01	Safety Shoes/ Glasses	10,598.00
734.02	Other Safety Supplies	4,232.88
734.03	COVID Supplies	9,054.27
801.02	Professional Services	2,510.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(8,720.74)
734.01	Safety Shoes/ Glasses	(12.76)

Line: 183 Less Refunds - Other

Account	Description	Amount (\$)
734.03	COVID Supplies	(7,543.91)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.01	Meetings	15,899.45
705.0	Other Engineering	132,719.96
705.01	SESC Costs	10,573.08
705.02	Bridge Inspections	10,451.05
705.03	Mitigation Costs	1,410.93
705.04	Culvert Inv / Inspection	7,852.56
707	Physical Inv - Guardrail	48.28
729	Survey/Engineering Supply	8,702.52
734.03	Safety Meetings/Supplies	21,896.21
761	Scrn Sand/Gravel	76,951.76
769	Guardrail Supplies	14.36

Year Ended - 2020

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

771	Erosion Control Supplies	597.00
810	Employee Training	5,510.40
826	Grass / Weed Control	1,125.00
862	Freight	1,958.94
881	Umbrella/E&O Ins	6,708.00
890	Catastrophic/Ins Claims	21,943.25
921.03	Electric - Sand Shed	324.04
932.03	Maint - Salt Shed	2,292.78
932.26	Maint - Sand Shed	3,174.50
933.02	Sign Shop Exp / Supplies	8,025.05
951	Roadside Garbage Cleanup	68.48
956	On-Call Pay	246,579.38
957	Gravel Pit Maint	12,285.54
957.01	Pit Maint - Soo	3,441.68
968.02	Salt Shed Depr	28,863.61

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Vendor Payments	158,356.58

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Vendor Payments	175,727.48

Line: 242 Expenditure10

Account	Description	Amount (\$)
459.0804	Gaines Highway	265,678.99

Line: 243 707 Other

Account	Description	Amount (\$)
936	Small Tools	19,421.96

Line: 244 244 Other

Account	Description	Amount (\$)
703-705	Equipment Rental	3,364.80
739	County Maps	75.00
808	Association Services	13,032.45
810	Bank Charges	1,005.53
811	Professional Licenses	570.00

Line: 245 245 Other

Account	Description	Amount (\$)
630	O/H All Other Svcs	(47.11)