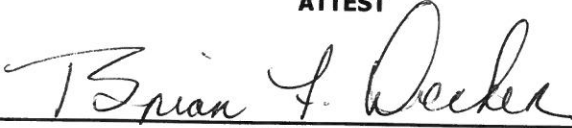


2014  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
Chippewa County  
Michigan  
Year Ended 2014

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

  
\_\_\_\_\_  
Date

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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

1. Cash	\$854,181.83
2. Investments	250,395.58
3. Accounts Receivable	
a. Michigan Transportation Fund	677,335.08
b. State Trunkline Maintenance	294,881.58
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	249,448.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,581,605.17

**Inventories/Pre-Paid Insurance/Other**

4. Deferred Expense State Aid	0.00
5. Road Materials	659,692.90
6. Equipment Materials and Parts	263,239.58
7. Prepaid Insurance	164,670.00
8. Deferred Expense - Federal Aid	0.00

**9. Other**

296,602.84

**10. TOTAL ASSETS****\$5,292,052.56**

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$312,764.47
12. Notes Payable ( Short Term	0.00
13. Accrued Liability	191,724.49
14. Advances	340,009.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	991,969.37
18. Other	2,998.47

**Fund Balances**

19. Primary Road Fund	1,868,472.77
20. Local Road Fund	198,369.97
21. County Road Commission Fund	1,385,744.02
<b>22. Total Fund Balances</b>	<b>3,452,586.76</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,292,052.56**

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)	
24. Land		\$269,401.73	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	1,172,539.68		
26 a.Less: Accumulated Depreciation	(378,499.40)	794,040.28	
27. Buildings	4,943,530.71		
27 a.Less: Accumulated Depreciation	(2,289,522.23)	2,654,008.48	
28. Equipment - Road	12,596,034.90		
28 a.Less: Accumulated Depreciation	(12,274,541.60)	321,493.30	
29. Equipment - Shop	272,373.02		
29 a.Less: Accumulated Depreciation	(219,079.22)	53,293.80	
30. Equipment - Engineers	68,232.89		
30 a.Less: Accumulated Depreciation	(64,612.56)	3,620.33	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	57,150.02		
32 a.Less: Accumulated Depreciation	(48,796.23)	8,353.79	
33. Infrastructure	101,508,968.10		
33 a.Less: Accumulated Depreciation	(25,271,432.00)	76,237,536.10	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		304,109.00	
			<b>36. Total Assets</b>
			<b><u>\$80,645,856.81</u></b>
<u>Equities</u>			
37. Plant and Equipment Equity			
			37 a.Primary
		0.00	
		0.00	37 b.Local
		4,104,211.81	37 c.Co. Road Comm.
		76,541,645.00	37 d.Infrastructure
			<b>38. Total Equities</b>
			<b><u>\$80,645,856.81</u></b>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		159,644.20	
42. Installment/Lease Purchase Payable		81,773.95	
43. Other		550,000.00	
			<b>44. Total Liabilities</b>
			<b><u>\$791,418.15</u></b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b><u>\$0.00</u></b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Taxes</u></b>				
46. County Wide Millage	\$0.00	\$784,856.44	\$0.00	\$784,856.44
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>0.00</u>	<u>784,856.44</u>	<u>0.00</u>	<u>784,856.44</u>
<b><u>Licenses and Permits</u></b>				
49. Specify	0.00	2,000.00	0.00	2,000.00
<b><u>Federal Sources</u></b>				
50. Surface Tran. Program (STP)	889,730.61	378,752.28	0.00	1,268,482.89
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	86.59	0.00	0.00	86.59
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	295,185.27	0.00	0.00	295,185.27
56. Total Federal Sources	<u>1,185,002.47</u>	<u>378,752.28</u>	<u>0.00</u>	<u>1,563,754.75</u>
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
57. Engineering	1,783.48	1,391.52		3,175.00
58. Snow Removal	0.00	341,877.24		341,877.24
59. Urban Road	236,131.23	50,812.09		286,943.32
60. Allocation	2,269,432.80	1,770,676.59		4,040,109.39
61. Total MTF	<u>2,507,347.51</u>	<u>2,164,757.44</u>		<u>4,672,104.95</u>
<b><u>Other</u></b>				
62. Local Bridge	0.00	0.00		0.00
63. Other	294,788.29	198,203.14	0.00	492,991.43
64. Total Other	<u>294,788.29</u>	<u>198,203.14</u>	<u>0.00</u>	<u>492,991.43</u>
<b><u>Economic Development Fund</u></b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	135,425.09	0.00		135,425.09
68. Forest Road (E)	0.00	230,361.23		230,361.23
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	<u>135,425.09</u>	<u>230,361.23</u>		<u>365,786.32</u>
<b>72. Total State Sources</b>	<u>\$2,937,560.89</u>	<u>\$2,593,321.81</u>	<u>\$0.00</u>	<u>\$5,530,882.70</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	154,952.34	523,899.66	0.00	678,852.00
75. Other	675,456.39	0.00	3,585.43	679,041.82
76. Total Contributions	830,408.73	523,899.66	3,585.43	1,357,893.82
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		2,730,306.94	2,730,306.94
78. Trunkline Non-maintenance	0.00		98,587.56	98,587.56
79. Salvage Sales	0.00	0.00	9,578.35	9,578.35
80. Other	0.00	0.00	632,923.61	632,923.61
81. Total Charges	0.00	0.00	3,471,396.46	3,471,396.46
<b>Interest and Rents</b>				
82. Interest Earned	2,445.53	2,545.53	0.00	4,991.06
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,445.53	2,545.53	0.00	4,991.06
<b>Other</b>				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	(2,533.32)	(2,533.32)
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	(2,533.32)	(2,533.32)
<b>Other Financing Sources</b>				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$4,955,417.62</b>	<b>\$4,285,375.72</b>	<b>\$3,472,448.57</b>	<b>\$12,713,241.91</b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
<b>Preservation - Structural Improvements</b>				
104. Roads	1,008,290.13	1,818,609.58		2,826,899.71
105. Structures	556,001.77	0.00		556,001.77
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	1,564,291.90	1,818,609.58		3,382,901.48
<b>Maintenance</b>				
111. Roads	937,797.00	1,362,026.39		2,299,823.39
112. Structures	55,317.65	24,393.99		79,711.64
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,507,159.03	904,155.34		2,411,314.37
115. Traffic Control	114,052.58	10,361.16		124,413.74
116. Total Maintenance	2,614,326.26	2,300,936.88		4,915,263.14
117. Total Construction., Preservation And Maintenance.	4,178,618.16	4,119,546.46		8,298,164.62
<b>Other</b>				
118. Trunkline Maintenance	0.00		2,730,306.92	2,730,306.92
119. Trunkline Non-maintenance	0.00		98,587.56	98,587.56
120. Administrative Expense	91,919.37	90,619.93		182,539.30
121. Equipment - Net	(87,532.65)	(123,160.64)	(100,885.57)	(311,578.86)
122. Capital Outlay - Net	0.00	0.00	327,641.45	327,641.45
123. Debt Principal Payment	0.00	0.00	167,696.87	167,696.87
124. Interest Expense	0.00	0.00	4,231.74	4,231.74
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	4,386.72	(32,540.71)	3,227,578.97	3,199,424.98
<b>128. Total Expenditures</b>	<b>\$4,183,004.88</b>	<b>\$4,087,005.75</b>	<b>\$3,227,578.97</b>	<b>\$11,497,589.60</b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

## 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	\$4,955,417.62	\$4,285,375.72	\$3,472,448.57	\$12,713,241.91
130. Total Expenditures	4,183,004.88	4,087,005.75	3,227,578.97	11,497,589.60
131. Excess of Revenues Over (Under) Expenditures	<u>772,412.74</u>	<u>198,369.97</u>	<u>244,869.60</u>	<u>1,215,652.31</u>
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	<u>772,412.74</u>	<u>198,369.97</u>	<u>244,869.60</u>	<u>1,215,652.31</u>
136. Beginning Fund	1,096,060.03	0.00	1,140,874.42	2,236,934.45
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,096,060.03	0.00	1,140,874.42	2,236,934.45
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$1,868,472.77</u>	<u>\$198,369.97</u>	<u>\$1,385,744.02</u>	<u>\$3,452,586.76</u>



Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**EQUIPMENT EXPENSE**

Direct Equipment Expense

141. Labor and Fringe Benefits	\$916,396.34	
142. Depreciation	240,225.72	
143. Other	589,331.09	
<b>144. Total Direct</b>		<u>1,745,953.15</u>

145. Indirect Equipment Expense

701,106.74

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	1,079,114.89	
<b>148. Total Operating</b>		<u>\$1,079,114.89</u>

**149. TOTAL EQUIPMENT EXPENSE** \$3,526,174.78

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	15,878.30	468,533.90		484,412.20
152. Maintenance	1,062,271.65	1,048,450.30		2,110,721.95
153. Inventory Operations	0.00	0.00	74,381.75	74,381.75
154. MDOT	0.00		974,434.65	974,434.65
155. Other Reimbursable Charges	0.00	0.00	8,402.00	8,402.00
156. All Other Charges	0.00	0.00	185,401.09	185,401.09
157. Total Equipment Rental Credits	<u>1,078,149.95</u>	<u>1,516,984.20</u>	<u>1,242,619.49</u>	<u>3,837,753.64</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>(311,578.86)</u>

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,078,149.95	\$1,516,984.20	\$1,242,619.49	\$3,837,753.64
	(A)	(B)	(C)	(D)
160. Percent of Total	28.09 %	39.53 %	32.38 %	100.00 %
161. Prorated Total Equipment Expense	<u>990,617.30</u>	<u>1,393,823.56</u>	<u>1,141,733.92</u>	<u>3,526,174.78</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>(87,532.65)</u>	<u>(123,160.64)</u>	<u>(100,885.57)</u>	<u>(311,578.86)</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	37,968.62	37,292.21
165. Primary Maintenance	608,585.28	597,743.33
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	197,403.60	193,886.85
168. Local Maintenance	515,845.18	506,655.40
169. Inventory	27,342.29	26,855.19
170. Equipment Expense - Direct	462,315.57	454,080.76
171. Equipment Expense - Indirect	101,663.58	99,852.44
172. Equipment Expense - Operating	0.00	0.00
173. Administration	165,175.49	162,232.89
174. State Trunkline Maintenance	595,064.72	
175. Sundry Account Rec.	2,667.91	
176. Capital Outlay	13,716.75	13,472.39
177. Other	0.00	0.00
<b>178. Total Payroll</b>	<b>\$2,727,748.99</b>	
179. Less Applicable Payroll	(597,732.63)	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,130,016.36</b>	<b>Total Distributive \$2,092,071.46</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$368,527.86	\$87,751.00	\$801,013.07	\$1,680,591.76	\$4,539.20	\$37,616.15	\$2,980,039.04
182. Less: Benefits Recovered	(88,739.67)	(7,813.78)	(184,559.93)	(523,063.19)	(1,773.16)	(11,621.76)	(817,571.49)
183. Less: Refunds	(2,743.36)	(3,786.00)	0.00	(63,866.73)	0.00	0.00	(70,396.09)
184. Benefits to be Distributed	277,044.83	76,151.22	616,453.14	1,093,661.84	2,766.04	25,994.39	2,092,071.46
185. Applicable Labor Cost	2,130,016.36	2,130,016.36	2,130,016.36	2,130,016.36	2,130,016.36	2,130,016.36	
186. Factor	0.130067	0.035751	0.289412	0.513452	0.001299	0.012204	0.982185

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**DISTRIBUTIVE EXPENSE - OVERHEAD**  
**Account No. 705 - 957**

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,501,640.47	62,651.44
189. Primary Maintenance	2,509,619.89	104,705.09
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,745,772.44	72,837.12
192. Local Maintenance	2,208,783.31	92,154.86
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$7,965,816.11</b>	<b>\$332,348.51</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	808.75	64,572.63	(57,685.92)	0.00	324,653.05	\$332,348.51
196. Applicable Operation Cost	7,965,816.11	7,965,816.11	7,965,816.11	7,965,816.11	7,965,816.11	
197. Factor	0.000102	0.008106	(0.007242)	0.000000	0.040756	\$0.041722

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**ANALYSIS OF CONSTRUCTION AND MAINTENANCE**

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	155,467.06	1,059,015.17	1,408,824.84	759,594.41	1,564,291.90	1,818,609.58
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,527,693.13	2,289,301.08	86,633.13	11,635.80	2,614,326.26	2,300,936.88
<b>202. Total</b>	<u>\$2,683,160.19</u>	<u>\$3,348,316.25</u>	<u>\$1,495,457.97</u>	<u>\$771,230.21</u>	<u>\$4,178,618.16</u>	<u>\$4,119,546.46</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$575,484.68	\$19,580.04
204. Fringe Benefits	746,166.38	24,920.17
205. Equipment Rental	947,243.35	27,191.30
206. Materials	205,448.18	19,172.60
207. Handling Charges	0.00	0.00
208. Overhead	255,964.33	7,723.45
209. Other	0.00	0.00
<b>210. Total Charges for Current Yea</b>	<b>\$2,730,306.92</b>	<b>\$98,587.56</b>
211. Beginning Balance	467,984.51	0.00
212. Sub-Total	3,198,291.43	98,587.56
213. Less Credits	(2,903,409.85)	(98,587.56)
<b>214. Ending Balance</b>	<b>\$294,881.58</b>	<b>\$0.00</b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	672,635.14
217. Equipment Road (976, 981)	66,339.91
218. Equipment Shop (977)	1,415.51
219. Equipment Engineers (978)	2,511.60
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	5,657.40
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$748,559.56</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	748,559.56	748,559.56
225. Less: Equipment Retirements 689	0.00	0.00	(2,833.32)	(2,833.32)
226. Sub-total	0.00	0.00	745,726.24	745,726.24
227. Less: Depreciation and Depletion 968	0.00	0.00	(418,084.79)	(418,084.79)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$327,641.45</u>	<u>\$327,641.45</u>

**DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	3,787,576.55	3,787,576.55
230. Percentage of Total	0.00 %	0.00 %	100.00 %	100.00 %
231. Gain or (loss) on disposal of assets 693	0.00	0.00	(2,533.32)	(2,533.32)

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS**

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			\$4,672,104.95
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 5 Expenditures)			182,539.30
234. Total Capital Outlay (from Capital Outlay)			748,559.56
235. Debt Principal Payment (from Page 5 Expenditures)			167,696.87
236. Interest Expense (from Page 5 Expenditures)			4,231.74
236 a. Total Deductions			1,103,027.47
236 b. Adjusted MTF Returns			3,569,077.48
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,564,291.90	\$1,818,609.58	3,382,901.48
238. Routine Maintenance (from Page 5 Expenditures)	2,614,326.26	2,300,936.88	4,915,263.14
239. Less Federal Aid for Preser - Struct Imp	(1,185,002.47)	(378,752.28)	(1,563,754.75)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,993,615.69	3,740,794.18	6,734,409.87
241. 90% of Adjusted MTF Returns			3,212,169.73

**Chippewa**

**Year Ended - 2014**

**Start:** 01/01/2014 **End:** 12/31/2014

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

<b>Fiscal Year</b>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Expenditures (\$)</b>	<u>15,000.00</u>	<u>130,000.00</u>	<u>136,871.32</u>	<u>84,824.73</u>	<u>74,857.16</u>
<b>Fiscal Year</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Expenditures (\$)</b>	<u>129,822.00</u>	<u>232,490.57</u>	<u>296,293.18</u>	<u>246,025.00</u>	<u>245,040.00</u>
				<b>242. TOTAL</b>	<u>\$1,591,223.96</u>

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

$$\underline{4,672,104.95} \times .10 = \underline{467,210.50}$$



Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$38,362.80
712-724	Fringe Benefits - Shop Employees	37,655.40
721	Drug Testing	5,375.33
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,718.65
733	Welding Supplies	10,976.48
734	Safety Supplies - Shop	8,527.90
736	Tire Shop Supplies	0.00
737	Shop Supplies	7,706.05
791	Equipment Material/Parts Inventory Adjustment	61,663.21
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,537.55
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	5,187.99
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	7,886.33
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	16,554.00
878	Insurance - Fleet	83,059.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	148,994.15
931	Buildings Repairs and Maintenance	152,094.98
932	Yard and Storage Repairs and Maintenance	5,700.35
933	Shop Equipment Repairs and Maintenance	1,314.97
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	307.50
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	80,125.01
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	16,807.48
968	Depreciation - Stockroom Expense	0.00
707	Other:	5,551.61
	<b>243. TOTAL</b>	<b>\$701,106.74</b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

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

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
703-708	Salaries and Wages	\$165,175.49
709-714	Administrative Leave	0.00
724	Fringe Benefits	162,232.89
727	Postage	1,666.96
728	Office Supplies	7,323.60
730	Dues and Subscriptions	3,495.58
801	Contractual Services	19,450.50
803	Legal Services	46,515.16
804	Auditing and Accounting Services	7,500.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	4,888.69
861	Travel and Mileage	8,346.95
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,746.82
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	21,133.00
882	Insurance - General Liability	0.00
920-923	Utilities	3,398.23
931	Building Repair/Maintenance	480.99
934	Office Equipment Repair/Maintenance	4,644.14
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	4,143.37
968	Depreciation - Engineering Equipment	1,753.40
968	Depreciation - Office Equipment and Furniture	3,172.71
	Other:	10,003.35
	<b>244. TOTAL</b>	<b>\$478,071.83</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(263,687.78)
691	Purchase Discounts	0.00
	Other:	(31,844.75)
	<b>Total Credits to Administrative Expense</b>	<b>\$(295,532.53)</b>
	<b>245. Net Administrative Expense</b>	<b>\$182,539.30</b>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**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>
Hanna Road	T43N;R1E; Sec. 25 & 36	184,760.69	Reconstruction
Vermillion Road	T50N;R6W Sec. 22 & 27	213,914.47	Gravel Surfacing
<b>246. Total</b>		<u>\$398,675.16</u>	

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
247. New Construction, New Location	0.00 mi.	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	6.79 mi.	\$929,420.55	4.45 mi.	\$727,388.91
252. Resurfacing	0.00 mi.	53,625.84	3.60 mi.	547,188.97
253. Gravel Surfacing	0.00 mi.	24,086.92	1.10 mi.	238,317.43
254. Paving Gravel Roads	0.00 mi.	1,156.82	3.00 mi.	305,714.27
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
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		1,008,290.13		1,818,609.58
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	5.00 ea.	556,001.77	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>556,001.77</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,564,291.90</b>		<b>\$1,818,609.58</b>

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

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

**Local Roads**

**Primary Roads**

Township	Miles Outside Municipalities			Miles Outside Municipalities			Population Outside Municipalities	Funds Received (\$)
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
	Bay Mills	63.16	0.00	101,877.08	22.62	0.00		
Bruce	78.93	0.00	127,314.09	37.81	0.00	55,769.75	2,128	24,408.16
Chippewa	29.76	0.00	48,002.88	10.43	0.00	15,384.25	213	2,443.11
Dafter	45.45	0.00	73,310.85	23.53	0.00	34,706.75	1,263	14,486.61
Detour	26.71	0.00	43,083.23	8.50	0.00	12,537.50	807	9,256.29
Drummond Island	89.66	0.00	144,621.59	11.75	0.00	17,331.25	1,058	12,135.26
Hulbert	8.80	0.00	14,194.40	8.83	0.00	13,024.25	168	1,926.96
Kinross	78.24	18.59	152,450.20	32.21	10.25	134,327.25	7,561	86,724.67
Pickford	69.27	0.00	111,732.50	27.21	0.00	40,134.75	1,595	18,294.65
Raber	59.82	0.00	96,489.66	9.80	0.00	14,455.00	647	7,421.09
Rudyard	72.96	0.00	117,684.48	39.50	0.00	58,262.50	1,370	15,713.90
Soo	42.55	15.27	90,194.39	33.47	16.45	188,699.76	3,141	36,027.27
Sugar Island	29.08	0.00	46,906.04	38.84	0.00	57,289.00	652	7,478.44
Superior	71.01	0.00	114,539.13	16.29	0.00	24,027.75	1,337	15,335.39
Trout Lake	77.79	0.00	125,475.27	19.83	0.00	29,249.25	384	4,404.48
Whitefish	82.76	0.00	133,491.88	17.36	0.00	25,606.00	575	6,595.25
<b>266. Totals</b>	<b>925.95</b>	<b>33.86</b>	<b>\$1,541,367.67</b>	<b>357.98</b>	<b>26.70</b>	<b>\$754,169.51</b>	<b>24,376</b>	<b>\$279,592.72</b>

Local Road Rate Per Mile	1613	Primary Road Rate Per Mile	1475
Local Urban Road Rate Per Mile	1412	Primary Urban Road Rate Per Mile	8470
Population Rate Per Capita	11.47		

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
**Expenditures**

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Bay Mills				
Bruce	0.00	44,850.88	44,850.88	169,021.00
Chippewa				
Dafer	0.00	119,262.44	119,262.44	81,872.50
Detour				
Drummond Island	0.00	1,322.88	1,322.88	0.00
Hulbert				
Kinross	0.00	518,482.65	518,482.65	41,400.30
Pickford	0.00	189,225.44	189,225.44	0.00
Raber	0.00	41,907.22	41,907.22	0.00
Rudyard	0.00	333,556.52	333,556.52	251,918.83
Soo	0.00	71,562.93	71,562.93	0.00
Sugar Island	0.00	1,661,300.30	1,661,300.30	118,364.00
Superior	0.00	125,771.99	125,771.99	0.00
Trout Lake	0.00	0.00	0.00	77.87
Whitefish	0.00	275,658.23	275,658.23	16,197.50
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,382,901.48</b>	<b>\$3,382,901.48</b>	<b>\$678,852.00</b>

\*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, 2014

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		\$ -	\$ 180,707.48	\$ 101,061.84	\$ 281,769.32	\$ -	\$ 152,182.77	\$ 152,182.77
BRUCE		44,850.88	279,702.91	224,609.14	549,162.93	169,021.00	\$ 207,492.00	\$ 376,513.00
CHIPPEWA		-	56,545.06	29,040.90	85,585.96	-	\$ 65,830.24	\$ 65,830.24
DAFTER		119,262.44	170,836.81	157,234.28	447,333.53	81,872.50	\$ 122,504.21	\$ 204,376.71
DETOUR		-	55,730.03	78,662.30	134,392.33	-	\$ 64,877.02	\$ 64,877.02
DRUMMOND ISL.		1,322.88	196,819.09	72,809.33	270,951.30	-	\$ 174,088.10	\$ 174,088.10
HULBERT		-	53,229.56	41,809.48	95,039.04	-	\$ 29,145.61	\$ 29,145.61
KINROSS		518,482.65	213,390.70	116,140.16	848,013.51	41,400.30	\$ 373,502.12	\$ 414,902.42
PICKFORD		189,225.44	137,228.69	264,881.83	591,335.96	-	\$ 170,161.90	\$ 170,161.90
RABER		41,907.22	96,540.15	153,302.62	291,749.99	-	\$ 118,365.75	\$ 118,365.75
RUDYARD		333,556.52	194,844.56	341,418.69	869,819.77	251,918.83	\$ 191,660.88	\$ 443,579.71
SOO		71,562.93	356,742.85	108,391.27	536,697.05	-	\$ 314,921.42	\$ 314,921.42
SUGAR ISL.		1,661,300.30	186,780.04	242,602.60	2,090,682.94	118,364.00	\$ 111,673.48	\$ 230,037.48
SUPERIOR		125,771.99	141,749.51	151,990.59	419,512.09	-	\$ 153,902.27	\$ 153,902.27
TROUT LAKE		-	118,461.16	65,464.48	183,925.64	77.87	\$ 159,129.00	\$ 159,206.87
WHITEFISH		275,658.23	175,017.66	151,517.37	602,193.26	16,197.50	\$ 165,693.13	\$ 181,890.63
TOTALS		\$ 3,382,901.48	\$ 2,614,326.26	\$ 2,300,936.88	\$ 8,298,164.62	\$ 678,852.00	\$ 2,575,129.90	\$ 3,253,981.90

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Resurf, Mill & Pulver

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Vermillion 2014	213,914.47	10/31/2014	

**Work Type:** Bit Resurf & Drainage Imprv

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Ploegstra 2014	546,324.90	09/30/2014	Asphalt

**Work Type:** Recnst Exist, No Widen

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Whitehead Rd 20	135,842.67	08/29/2014	

**Work Type:** Bituminous Reconstruction

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Centerline 2014	305,714.27	09/30/2014	Asphalt
Lomestead 2014	579,710.70	06/02/2014	Asphalt

**Work Type:** Crush & Shape & Resurf

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
1/2 Mile SI 2014	929,420.55	09/05/2014	Asphalt

**Work Type:** Major Rehabilitation

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>



Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

Hanna 2014            184,760.69  
Ridge 2014            837,466.30

09/30/2014  
08/29/2014

**Work Type:** Bituminous Overlay (< 40mm )

<u>Project ID</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
<u>Riverside 2014</u>	983,193.16	<u>07/31/2014</u>	<u>Asphalt</u>

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**Sub Ledger Report**

**Line 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	794,801.98
077	077 - Due From Villages - \$13547.67, 040 - Sundry A/R's - (\$78.26).	13,469.41
078	MDOT - Other	62,362.43
079	NOAA Grants	35,265.65
081	Due From Other Governments	675,705.70

**Line 9 Other (Identify)**

Account	Description	Amount (\$)
078	P.A. 252 Monies	197,167.39
078	P.A. 252 Monies	98,844.65
078.01	Maintenance costs not previously billed	590.80

**Line 17 Deferred Revenue**

Account	Description	Amount (\$)
339	P.A. 252 Monies	197,167.39
339	Property Taxes	794,801.98

**Line 18 Other (Identify)**

Account	Description	Amount (\$)
228	Due to State of Michigan	2,998.47

**Line 43 Other - B**

Account	Description	Amount (\$)
305.12	S.I.B. Loan	550,000.00

**Line 49 Specify - Local**

Account	Description	Amount (\$)
451	Permit Fees	2,000.00

**Line 55 FS-Other - Primary**

Account	Description	Amount (\$)
510.03	Hazard / Safety Funds	3,016.08
525.01	NOAA Restoration Grant	292,169.19

**Line 63 OTH-Other - Local**

Account	Description	Amount (\$)
539	P.A. 252	83,115.07
539	Other State Revenue	115,088.07

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

**Line 63 OTH-Other - Primary**

Account	Description	Amount (\$)
539	P.A. 252	114,777.97
539	Other State Revenue	180,010.32

**Line 75 CFL-Other - County**

Account	Description	Amount (\$)
584	Other Gov't Contributions	3,585.43

**Line 75 CFL-Other - Primary**

Account	Description	Amount (\$)
584.50	Tribal Revenue	675,456.39

**Line 80 SC-Other - County**

Account	Description	Amount (\$)
628	Salt Shed Construction	629,907.50
675	Other Contributions	3,016.11

**Line 90 Other2 Other - County**

Account	Description	Amount (\$)
696	Insurance Recoveries	0.00

**Line 143 Other - Primary**

Account	Description	Amount (\$)
510	Materials, Vend Pmts, & Misc.	589,331.09

**Line 156 All Other Charges - County**

Account	Description	Amount (\$)
510	Equipment Maint.	24,032.50
511	Indirect Equip. Maint.	19,703.85
513	Distributive Exp	1,674.50
514	Other Distributive Exp.	121,584.81
515	Administrative Exp.	727.35
900	Capital Outlay	17,678.08

**Line 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	MESC	26,106.18
722	CDL	1,784.00
734.01	Safety Shoes / Glasses	9,725.97

**Line 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	MESC	(6,903.21)
725	Fringe Benefit Reduction	(2,080.92)

Year Ended - 2014

Start: 01/01/2014 End: 12/31/2014

734.01	Safety Shoes / Glasses	(2,637.63)
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**Line 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
704	Road Meetings (9631.37) Safety Mtgs (25285.70), Employee Training (3773.02)	38,690.09
705	Other (47,874.05), SESC (15198.99) Bridge (11400.00)	74,473.04
729	Supplies: Survey (2140.39), Tar (16203.96), Guardrail (437.89), Roadside (1294.94), Sign Sho	27,741.23
761	Scrn Sand/Gravel	121,059.78
801	Contractual Charges	3,765.30
862	Freight	173.82
880	Insurance: Umbrella (7474.00), Ins. Claims (916.08)	8,390.08
934	Engineering Equip Maint	451.24
955	Misc Retro Pay	6,720.29
957	Gravel Pit Maintenance	20,652.74
968	Salt Shed Depreciation	22,535.44

**Line 242 Expenditure10**

Account	Description	Amount (\$)
999	Total Non-Motorized for all Projects	245,040.00

**Line 243 707 Other**

Account	Description	Amount (\$)
936	Small Tools	5,551.61

**Line 244 244 Other**

Account	Description	Amount (\$)
703	Equipment Rental Charges	727.35
739	County Map Purchase	(29.00)
808	Association Services	8,845.00
811	Professional Licenses	460.00

**Line 245 245 Other**

Account	Description	Amount (\$)
630	O/H - Chemical Storage Construction	(30,000.00)
630	O/H - Other Gov't Services	(1,844.75)