

**BOARD OF COUNTY ROAD COMMISSIONERS
OF THE COUNTY OF CHIPPEWA**

3949 S. Mackinac Trail • Sault Ste. Marie, MI 49783
(906) 635-5295 Fax (906) 635-5297

BRADLEY L. ORMSBEE, Vice Chairman
Sault Ste. Marie

RICHARD B. TIMMER, Chairman
Brimley

JEREMY K. GAGNON, Member
Sault Ste. Marie

BRIAN DECKER
Office – Manager

ROBERT W. LAITINEN
Superintendent / Manager

ALICIA KROUTH, P.E.
Engineer

DATE: April 29, 2016
TO: All Township Supervisors and Trustees
FROM: Brian Decker, Office Manager
Chippewa County Road Commission
SUBJECT: 2015 Annual Act 51 Report

Please find enclosed a copy of our 2015 Annual Act-51 Financial Report. You are receiving this pursuant to Public Act 50 of 1999, which requires us to send a copy of our report to each Township in the County.

According to the Act, we are required to list the MTF dollars received, by each Township, for local and primary roads and by population. This information is included on the "Schedule of Township Mileage and Population".

The schedule entitled "Schedule of Township Expenditures and Contributions" asks us to report "Heavy Maintenance" expenditures and township contributions for the period just ended. The only items included in this report are road improvements, i.e. pavement, lifts, gravel surface, etc., but it does not include general maintenance items such as hole patching, snow removal, bridge maintenance, shoulder maintenance, etc.

I have included an additional report that lists the dollars spent on the general maintenance items listed above, as well as the heavy maintenance expenditures.

If you have any questions, please feel free to call me anytime. I can be reached at (906) 635-5295 Monday through Friday between the hours of 7:00 a.m. to 3:00 p.m.


2015
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan
Year Ended 2015

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

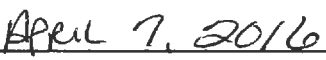
ATTEST



Chief Financial Officer



Chairman



Date

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

1. Cash	\$226,332.03
2. Investments	350,445.89
3. Accounts Receivable :	
a. Michigan Transportation Fund	707,273.39
b. State Trunkline Maintenance	239,638.49
c. State Transportation Department - Other	874.81
d. Due on County Road Agreement	67,155.66
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	1,831,012.46

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	537,180.50
6. Equipment Materials and Parts	184,278.50
7. Prepaid Insurance	222,012.02
8. Deferred Expense - Federal Aid	0.00

9. Other

590.80

10. TOTAL ASSETS**\$4,366,794.55**

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$831,020.31
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	57,361.42
14. Advances	328,564.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	1,163,762.57
18. Other	1,297.34

Fund Balances

19. Primary Road Fund	1,325,138.08
20. Local Road Fund	161,112.31
21. County Road Commission Fund	498,538.52
22. Total Fund Balances	1,984,788.91

23. TOTAL LIABILITIES AND FUND BALANCES**\$4,366,794.55**

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$270,901.73	
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	(388,431.20)	784,108.48	
27. Buildings	5,007,936.88		
27 a.Less: Accumulated Depreciation	(2,431,689.51)	2,576,247.37	
28. Equipment - Road	13,821,124.47		
28 a.Less: Accumulated Depreciation	(11,873,754.44)	1,947,370.03	
29. Equipment - Shop	274,672.01		
29 a.Less: Accumulated Depreciation	(236,051.91)	38,620.10	
30. Equipment - Engineers	68,732.89		
30 a.Less: Accumulated Depreciation	(66,923.43)	1,809.46	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	58,249.02		
32 a.Less: Accumulated Depreciation	(52,378.70)	5,870.32	
33. Infrastructure	104,108,850.88		
33 a.Less: Accumulated Depreciation	(26,386,532.11)	77,722,318.77	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$83,347,246.26</u>
Equities			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	5,624,927.49	
	37 d.Infrastructure	77,722,318.77	
	38. Total Equities		<u>\$83,347,246.26</u>
Long Term Debt			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		139,854.60	
42. Installment/Lease Purchase Payable		1,034,994.91	
43. Other		0.00	
	44. Total Liabilities		<u>\$1,174,849.51</u>
Fiduciary Fund			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$0.00	\$385,754.25	\$409,961.93	\$795,716.18
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	385,754.25	409,961.93	795,716.18
Licenses and Permits				
49. Specify	0.00	900.00	0.00	900.00
Federal Sources				
50. Surface Tran. Program (STP)	545,806.92	450.80	0.00	546,257.72
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	346,870.80	0.00	0.00	346,870.80
56. Total Federal Sources	892,677.72	450.80	0.00	893,128.52
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,605.11	4,394.89		10,000.00
58. Snow Removal	0.00	349,627.02		349,627.02
59. Urban Road	235,119.05	50,594.30		285,713.35
60. Allocation	2,368,446.04	1,857,062.39		4,225,508.43
61. Total MTF	2,609,170.20	2,261,678.60		4,870,848.80
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	100,000.00	552,316.59	0.00	652,316.59
64. Total Other	100,000.00	552,316.59	0.00	652,316.59
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)	69,639.56	0.00		69,639.56
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	69,639.56	230,361.23		300,000.79
72. Total State Sources	\$2,778,809.76	\$3,044,356.42	\$0.00	\$5,823,166.18

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	323,570.34	438,014.03	0.00	761,584.37
75. Other	161,452.26	0.00	1,299.31	162,751.57
76. Total Contributions	485,022.60	438,014.03	1,299.31	924,335.94
Charges for Service				
77. Trunkline Maintenance	0.00		1,359,940.60	1,359,940.60
78. Trunkline Non-maintenance	0.00		623,087.95	623,087.95
79. Salvage Sales	0.00	0.00	8,552.15	8,552.15
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,991,580.70	1,991,580.70
Interest and Rents				
82. Interest Earned	3,114.27	346.03	2,306.87	5,767.17
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	3,114.27	346.03	2,306.87	5,767.17
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	87,290.00	87,290.00
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	154,100.00	154,100.00
91. Total Other	0.00	0.00	241,390.00	241,390.00
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	1,140,870.00	1,140,870.00
96. Total Other Fin. Sources	0.00	0.00	1,140,870.00	1,140,870.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$4,159,624.35	\$3,869,821.53	\$3,787,408.81	\$11,816,854.69

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,739,374.08	1,155,492.60		2,894,866.68
105. Structures	343,362.63	0.00		343,362.63
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.	2,082,736.71	1,155,492.60		3,238,229.31
Maintenance				
111. Roads	1,099,259.83	1,644,120.29		2,743,380.12
112. Structures	98,829.01	26,758.91		125,587.92
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	914,801.84	578,306.70		1,493,108.54
115. Traffic Control	94,255.28	51,336.95		145,592.23
116. Total Maintenance	2,207,145.96	2,300,522.85		4,507,668.81
117. Total Construction., Preservation And Maintenance.	4,289,882.67	3,456,015.45		7,745,898.12
Other				
118. Trunkline Maintenance	0.00		1,896,706.76	1,896,706.76
119. Trunkline Non-maintenance	0.00		285,174.79	285,174.79
120. Administrative Expense	198,425.58	159,855.62		358,281.20
121. Equipment - Net	214,663.00	291,195.91	223,835.35	729,694.26
122. Capital Outlay - Net	0.00	0.00	1,520,026.69	1,520,026.69
123. Debt Principal Payment	0.00	0.00	738,179.04	738,179.04
124. Interest Expense	0.00	0.00	10,691.68	10,691.68
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	413,088.58	451,051.53	4,674,614.31	5,538,754.42
128. Total Expenditures	\$4,702,971.25	\$3,907,066.98	\$4,674,614.31	\$13,284,652.54

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$4,159,624.35	\$3,869,821.53	\$3,787,408.81	\$11,816,854.69
130. Total Expenditures	4,702,971.25	3,907,066.98	4,674,614.31	13,284,652.54
131. Excess of Revenues Over (Under) Expenditures	<u>(543,346.90)</u>	<u>(37,245.45)</u>	<u>(887,205.50)</u>	<u>(1,467,797.85)</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>(543,346.90)</u>	<u>(37,245.45)</u>	<u>(887,205.50)</u>	<u>(1,467,797.85)</u>
136. Beginning Fund	1,868,472.77	198,369.97	1,385,744.02	3,452,586.76
137. Adjustment	12.21	(12.21)	0.00	0.00
138. Beginning Fund Balance Restated	1,868,484.98	198,357.76	1,385,744.02	3,452,586.76
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	<u>\$1,325,138.08</u>	<u>\$161,112.31</u>	<u>\$498,538.52</u>	<u>\$1,984,788.91</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,126,351.82	
142. Depreciation	301,728.21	
143. Other	563,475.86	
144. Total Direct		1,991,555.89

145. Indirect Equipment Expense		748,809.20
---------------------------------	--	------------

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	537,512.35	
148. Total Operating		\$537,512.35

149. TOTAL EQUIPMENT EXPENSE \$3,277,877.44

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	137,418.30	176,618.50		314,036.80
152. Maintenance	612,211.60	840,273.85		1,452,485.45
153. Inventory Operations	0.00	0.00	35,824.70	35,824.70
154. MDOT	0.00		623,658.65	623,658.65
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	122,177.58	122,177.58
157. Total Equipment Rental Credits	749,629.90	1,016,892.35	781,660.93	2,548,183.18
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				729,694.26

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$749,629.90	\$1,016,892.35	\$781,660.93	\$2,548,183.18
	(A)	(B)	(C)	(D)
160. Percent of Total	29.42 %	39.91 %	30.68 %	100.00 %
161. Prorated Total Equipment Expense	964,292.90	1,308,088.26	1,005,496.28	3,277,877.44
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	214,663.00	291,195.91	223,835.35	729,694.26

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	143,024.58	189,342.38
165. Primary Maintenance	503,991.20	667,206.23
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	123,910.34	164,038.08
168. Local Maintenance	512,660.75	678,684.32
169. Inventory	20,290.99	26,862.13
170. Equipment Expense - Direct	484,693.20	641,658.67
171. Equipment Expense - Indirect	117,200.73	155,155.60
172. Equipment Expense - Operating	0.00	0.00
173. Administration	146,664.09	194,160.52
174. State Trunkline Maintenance	507,155.89	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	14,899.32	19,724.39
177. Other	0.00	0.00
178. Total Payroll	<u>\$2,574,491.09</u>	
179. Less Applicable Payroll	(507,155.89)	
180. Total Applicable Labor Cost	<u>\$2,067,335.20</u>	Total Distributive <u>\$2,736,832.32</u>

	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	\$423,005.24	\$115,624.10	\$925,721.34	\$1,912,781.67	\$6,699.65	\$45,505.62	\$3,429,337.62
182. Less: Benefits Recovered	(62,688.96)	(14,417.14)	(147,436.97)	(346,579.39)	(854.14)	(7,335.76)	(579,312.36)
183. Less: Refunds	(23.70)	0.00	0.00	(113,169.24)	0.00	0.00	(113,192.94)
184. Benefits to be Distributed	360,292.58	101,206.96	778,284.37	1,453,033.04	5,845.51	38,169.86	2,736,832.32
185. Applicable Labor Cost	2,067,335.20	2,067,335.20	2,067,335.20	2,067,335.20	2,067,335.20	2,067,335.20	
186. Factor	0.174279	0.048955	0.376467	0.702853	0.002828	0.018463	1.323845

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,993,925.58	89,000.86
189. Primary Maintenance	2,112,813.85	94,307.56
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,108,668.89	49,486.54
192. Local Maintenance	2,199,669.92	98,190.14
193. Other	0.00	0.00
194. TOTAL	\$7,415,078.24	\$330,985.10

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	456.00	23,046.52	(55,455.08)	0.00	362,937.66	\$330,985.10
196. Applicable Operation Cost	7,415,078.24	7,415,078.24	7,415,078.24	7,415,078.24	7,415,078.24	
197. Factor	0.000061	0.003108	(0.007479)	0.000000	0.048946	\$0.044636

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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.	914,927.71	576,680.93	1,167,809.00	578,811.67	2,082,736.71	1,155,492.60
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,995,325.79	2,252,436.12	211,820.17	48,086.73	2,207,145.96	2,300,522.85
202. Total	<u>\$2,910,253.50</u>	<u>\$2,829,117.05</u>	<u>\$1,379,629.17</u>	<u>\$626,898.40</u>	<u>\$4,289,882.67</u>	<u>\$3,456,015.45</u>

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$468,912.91	\$38,242.98
204. Fringe Benefits	493,459.74	40,591.11
205. Equipment Rental	571,467.00	52,191.65
206. Materials	22,527.28	524.80
207. Handling Charges	0.00	0.00
208. Overhead	180,959.69	22,340.88
209. Other	159,380.14	132,166.03
210. Total Charges for Current Yea	\$1,896,706.76	\$286,057.45
211. Beginning Balance	294,881.58	0.00
212. Sub-Total	2,191,588.34	286,057.45
213. Less Credits	(1,951,949.85)	(285,182.64)
214. Ending Balance	\$239,638.49	\$874.81

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$1,500.00
216. Buildings (975)	64,406.07
217. Equipment Road (976, 981)	1,927,604.95
218. Equipment Shop (977)	2,298.99
219. Equipment Engineers (978)	500.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	1,099.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,997,409.01</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,997,409.01	1,997,409.01
225. Less: Equipment Retirements 689	0.00	0.00	0.00	0.00
226. Sub-total	0.00	0.00	1,997,409.01	1,997,409.01
227. Less: Depreciation and Depletion 968	0.00	0.00	(477,382.32)	(477,382.32)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,520,026.69</u>	<u>\$1,520,026.69</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	4,104,211.81	4,104,211.81
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	87,290.00	87,290.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

MAINTENANCE 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			\$4,870,848.80
DEDUCTIONS			
233. Administrative Expense (from Page 5 Expenditures)			358,281.20
234. Total Capital Outlay (from Capital Outlay)			1,997,409.01
235. Debt Principal Payment (from Page 5 Expenditures)			738,179.04
236. Interest Expense (from Page 5 Expenditures)			10,691.68
236 a. Total Deductions			3,104,560.93
236 b. Adjusted MTF Returns			1,766,287.87
237. Preser - Struct Imp (from Page 5 Expenditures)	\$2,082,736.71	\$1,155,492.60	3,238,229.31
238. Routine Maintenance (from Page 5 Expenditures)	2,207,145.96	2,300,522.85	4,507,668.81
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,289,882.67	3,456,015.45	7,745,898.12
241. 90% of Adjusted MTF Returns			1,589,659.08

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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

Fiscal Year	2006	2007	2008	2009	2010
Expenditures (\$)	130,000.00	136,871.32	84,824.73	74,857.16	129,822.00
Fiscal Year	2011	2012	2013	2014	2015
Expenditures (\$)	232,490.57	296,293.18	246,025.00	245,040.00	109,698.00
				242. TOTAL	\$1,685,921.96

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

$$4,870,848.80 \times .10 = 487,084.88$$

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$39,034.61
712-724	Fringe Benefits - Shop Employees	51,508.17
721	Drug Testing	3,570.52
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	8,149.87
733	Welding Supplies	8,592.74
734	Safety Supplies - Shop	6,383.51
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	53,501.07
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,657.85
807	Data Processing - Shop	0.00
810	Education Expense - Shop	6,414.14
850-859	Communications - Shop	10,506.02
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	3,182.47
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	16,531.68
878	Insurance - Fleet	87,052.91
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	110,639.98
931	Buildings Repairs and Maintenance	202,900.79
932	Yard and Storage Repairs and Maintenance	1,475.18
933	Shop Equipment Repairs and Maintenance	6,010.45
934	Office Equipment Repairs and Maintenance	600.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	25,095.75
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	81,105.65
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	16,972.69
968	Depreciation - Stockroom Expense	0.00
707	Other:	7,923.15
	243. TOTAL	\$748,809.20

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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	\$146,664.09
709-714	Administrative Leave	0.00
724	Fringe Benefits	194,160.51
727	Postage	2,050.16
728	Office Supplies	6,222.32
730	Dues and Subscriptions	3,097.55
801	Contractual Services	5,177.50
803	Legal Services	126,501.71
804	Auditing and Accounting Services	7,500.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	1,498.31
861	Travel and Mileage	5,696.43
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	3,094.73
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	25,621.63
882	Insurance - General Liability	0.00
920-923	Utilities	2,717.27
931	Building Repair/Maintenance	1,059.67
934	Office Equipment Repair/Maintenance	8,931.72
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	5,004.11
968	Depreciation - Engineering Equipment	2,310.87
968	Depreciation - Office Equipment and Furniture	3,582.47
	Other:	10,902.10
	244. TOTAL	\$561,793.15
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(203,300.57)
691	Purchase Discounts	0.00
	Other:	(211.38)
	Total Credits to Administrative Expense	\$(203,511.95)
	245. Net Administrative Expense	\$358,281.20

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

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>
13 Mile Road	T45N: R1E; Sec 1&2: R2E; Sec 6	297,459.88	Reconstruction
	246. Total	<u>\$297,459.88</u>	

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

**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.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	13.31 mi.	1,122,917.28	5.98 mi.	471,163.02
253. Gravel Surfacing	1.70 mi.	325,903.27	3.12 mi.	511,906.69
254. Paving Gravel Roads	1.50 mi.	234,213.09	1.36 mi.	172,422.89
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	56,340.44	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		1,739,374.08		1,155,492.60
BRIDGES				
261. Replacement	1.00 ea.	336,100.06	0.00 ea.	0.00
262. Recondition or Repair	5.00 ea.	7,262.57	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		343,362.63		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,082,736.71		\$1,155,492.60

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

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	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	106,866.72	22.62	0.00	34,970.52	1,477	17,768.31
Bruce	78.93	0.00	133,549.56	37.81	0.00	58,454.26	2,128	25,599.84
Chippewa	29.76	0.00	50,353.92	10.43	0.00	16,124.78	213	2,562.39
Dafer	45.45	0.00	76,901.40	23.53	0.00	36,377.38	1,263	15,193.89
Detour	26.71	0.00	45,193.32	8.50	0.00	13,141.00	807	9,708.21
Drummond Island	89.66	0.00	151,704.73	11.75	0.00	18,165.50	1,058	12,727.74
Hulbert	8.80	0.00	14,889.60	8.83	0.00	13,651.18	168	2,021.04
Kinross	78.24	18.59	159,876.69	32.21	10.25	140,724.41	7,561	90,958.83
Pickford	69.27	0.00	117,204.83	27.21	0.00	42,066.66	1,595	19,187.85
Raber	59.82	0.00	101,215.44	9.80	0.00	15,150.80	647	7,783.41
Rudyard	72.96	0.00	123,448.32	39.50	0.00	61,067.00	1,370	16,481.10
Soo	42.55	15.27	94,578.93	33.47	16.45	197,672.58	3,141	37,786.23
Sugar Island	29.08	0.00	49,203.36	38.84	0.00	60,046.64	652	7,843.56
Superior	71.01	0.00	120,148.92	16.29	0.00	25,184.34	1,337	16,084.11
Trout Lake	77.79	0.00	131,620.68	19.83	0.00	30,657.18	384	4,619.52
Whitefish	82.76	0.00	140,029.92	17.36	0.00	26,838.56	575	6,917.25
266. Totals	925.95	33.86	\$1,616,786.34	357.98	26.70	\$790,292.79	24,376	\$293,243.28

Local Road Rate Per Mile	1692	Primary Road Rate Per Mile	1546
Local Urban Road Rate Per Mile	1479	Primary Urban Road Rate Per Mile	8871
Population Rate Per Capita	12.03		

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills	0.00	0.00	0.00	0.00
Bruce	0.00	691,114.58	691,114.58	227,836.00
Chippewa				
Dafter	0.00	570,661.07	570,661.07	27,650.00
Detour	0.00	213,021.81	213,021.81	167,167.07
Drummond Island	0.00	152,903.12	152,903.12	62,636.00
Hulbert				
Kinross	0.00	369,839.00	369,839.00	32,793.99
Pickford	0.00	45,915.37	45,915.37	88.65
Raber	0.00	907.05	907.05	0.00
Rudyard	0.00	73,178.40	73,178.40	14,484.66
Soo	0.00	407,599.64	407,599.64	203,928.00
Sugar Island	0.00	488,650.89	488,650.89	0.00
Superior	0.00	3,595.07	3,595.07	0.00
Trout Lake				
Whitefish	0.00	220,843.31	220,843.31	25,000.00
267. Totals	\$0.00	\$3,238,229.31	\$3,238,229.31	\$761,584.37

*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 - 2015

Start: 01/01/2015 End: 12/31/2015

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
S. Caribou Lake Road	213,021.81	09/04/2015	Asphalt
Shunk 9-13 Mile	389,008.62	07/31/2015	Asphalt
Mackinac Tr Gaines to 12 Mile	721,567.09	07/24/2015	Asphalt
Neebish Island Paving 2015	406,635.98	06/30/2015	Asphalt
Kincheloe housing Street	142,294.66	06/30/2015	Asphalt

Work Type: Interchange Reconstruct

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Kinross Rd and Mack Tr Intersect	56,340.44	08/31/2015	Asphalt

Work Type: Major Rehabilitation

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Lost Lake Road	219,879.54	11/20/2015	
Meadow Lane	39,446.33	10/30/2015	
3 Mile between Westshore and H	86,485.63	10/30/2015	
Creme City Pointe Road	152,903.12	09/18/2015	

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	806,295.78
077	040 - Sundry A/R's - (\$5,966.18).	5,966.18
078	MDOT - Other - P.A. 84 Approp.	534,695.15
079	NOAA Grants	322,603.09
081	Due From Other Governments	161,452.26

Line: 9 Other (Identify)

Account	Description	Amount (\$)
078.01	Maintenance costs not previously billed	590.80

Line: 17 Deferred Revenue

Account	Description	Amount (\$)
339	P.A. 84 Approp.	357,466.79
339	Property Taxes	806,295.78

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State of Michigan	1,297.34

Line: 43 Other - B

Account	Description	Amount (\$)
305.12	S.I.B. Loan	0.00

Line: 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	900.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.03	Hazard / Safety Funds	24,267.71
525.01	NOAA Restoration Grant	322,603.09

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
539	State Gen Fund Appropriation	552,316.59

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
539	P.A. 390 Funds	100,000.00

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
584	Other Gov't Contributions	1,299.31

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
584.50	Tribal Revenue	161,452.26

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
696	Insurance Recoveries	154,100.00

Line: 137 Adjustment - Local

Account	Description	Amount (\$)
390.02	Local Fund	(12.21)

Line: 137 Adjustment - Primary

Account	Description	Amount (\$)
390.01	Primary Fund	12.21

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equip., Materials, Vend Pmts, & Misc.	563,475.86

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equipment Maint.	19,193.85
511	Indirect Equip. Maint.	15,301.20
513	Distributive Exp	23.00
514	Other Distributive Exp.	85,979.53
515	Administrative Exp.	13.65
900	Capital Outlay	1,666.35

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	29,359.62
722	CDL	3,934.00
734.01	Safety Shoes / Glasses	10,262.00
801	Professional Services	1,950.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(3,567.39)
725	Fringe Benefit Reduction	0.00
734.01	Safety Shoes / Glasses	(3,768.37)

Year Ended - 2015

Start: 01/01/2015 End: 12/31/2015

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704	Road Meetings (14,497.24) Safety Mtgs (24,717.28), Employee Training (12,139.28)	51,353.80
705	Other (72,393.10), SESC (13,023.71) Bridge (15,061.66)	100,478.47
729	Supplies: Survey (1534.23), Traffic Ctrl (80.00), Roadside (14,988.42), Sign Shop (7979.78)	24,582.43
761	Scrm Sand/Gravel	108,218.52
801	Contractual Charges	3,684.39
862	Freight	0.00
880	Insurance: Umbrella (8187.06), Ins. Claims (1373.00)	9,560.06
921	Salt Shed Power	110.06
932	Salt Shed Maintenance	312.50
934	Engineering Equip Maint	711.75
951	Roadside Garbage Coll.	25.00
955	Misc Retro Pay	0.00
957	Gravel Pit Maint (9918.36) DNR Lease Fees (425.00)	10,343.36
968	Salt Shed Depreciation	53,557.32

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Over / Double Payment	882.66
518	Vendor Payments	131,283.37

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Vendor Payments	159,380.14

Line: 242 Expenditure10

Account	Description	Amount (\$)
999	Total Non-Motorized for all Projects	109,698.00

Line: 243 707 Other

Account	Description	Amount (\$)
936	Small Tools	7,923.15

Line: 244 244 Other

Account	Description	Amount (\$)
739	County Map Purchase	(5.00)
808	Association Services	10,688.00
810	Bank Service Charges	26.10
811	Professional Licenses	775.00
955	Miscellaneous	(582.00)

Line: 245 245 Other

Account	Description	Amount (\$)
630	O/H - Other Gov't Services	(211.38)

Year Ended - 2015

Start: 01/01/2015 **End:** 12/31/2015