

**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

TOM VAN DORN, P.E.
Engineer

DATE: May 1, 2020

TO: All Township Supervisors and Trustees

FROM: Brian Decker, Office Manager
Chippewa County Road Commission

SUBJECT: 2019 Annual Act 51 Report

Please find enclosed a copy of our 2019 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 'Construction / Capacity Improvements" and "Preservation / Structure Improvement" 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, pavement striping, sign 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.

2019
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan

Year Ended 2019

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

T. Brian Decker, Office Mgr.
Chief Financial Officer
John B. _____
Chairman

April 30, 2020
Date

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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

1. Cash	\$889,054.94
2. Investments	651,760.13
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,207,271.59
b. State Trunkline Maintenance	565,343.45
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	0.00
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,793.46

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,021,620.47
6. Equipment Materials and Parts	246,617.50
7. Prepaid Insurance	80,524.19
8. Deferred Expense - Federal Aid	0.00
9. Other	856,173.58

10. TOTAL ASSETS \$5,523,159.31

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$759,218.19
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	131,612.60
14. Advances	855,715.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	856,090.08
18. Other	3,434.75

Fund Balances

19. Primary Road Fund	1,091,195.14
20. Local Road Fund	1,149,287.15
21. County Road Commission Fund	676,606.40
22. Total Fund Balances	2,917,088.69
23. TOTAL LIABILITIES AND FUND BALANCES	\$5,523,159.31

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

CAPITAL ASSETS ACCOUNT GROUP

Assets

	(A)	(B)
24. Land		<u>\$372,229.75</u>
25. Land Improvements	<u>\$0.00</u>	
25 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
26. Depletable Assets	<u>1,228,437.78</u>	
26 a.Less: Accumulated Depreciation	<u>(437,110.36)</u>	<u>791,327.42</u>
27. Buildings	<u>5,184,161.38</u>	
27 a.Less: Accumulated Depreciation	<u>(3,001,490.39)</u>	<u>2,182,670.99</u>
28. Equipment - Road	<u>15,475,519.19</u>	
28 a.Less: Accumulated Depreciation	<u>(13,487,552.56)</u>	<u>1,987,966.63</u>
29. Equipment - Shop	<u>275,802.58</u>	
29 a.Less: Accumulated Depreciation	<u>(271,752.83)</u>	<u>4,049.75</u>
30. Equipment - Engineers	<u>67,122.04</u>	
30 a.Less: Accumulated Depreciation	<u>(57,756.49)</u>	<u>9,365.55</u>
31. Equipment - Yard and Storage	<u>0.00</u>	
31 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
32. Equipment and Furniture - Office	<u>79,466.73</u>	
32 a.Less: Accumulated Depreciation	<u>(60,900.53)</u>	<u>18,566.20</u>
33. Infrastructure	<u>120,431,892.00</u>	
33 a.Less: Accumulated Depreciation	<u>(30,494,220.00)</u>	<u>89,937,672.00</u>
34. Vehicles	<u>0.00</u>	
34 a.Less: Accumulated Depreciation	<u>0.00</u>	<u>0.00</u>
35. Construction Work in Progress		<u>0.00</u>
	36. Total Assets	<u>\$95,303,848.29</u>

Equities

37. Plant and Equipment Equity

37 a.Primary	<u>0.00</u>
37 b.Local	<u>0.00</u>
37 c.Co. Road Comm.	<u>5,366,176.29</u>
37 d.Infrastructure	<u>89,937,672.00</u>
	<u>38. Total Equities</u>
	<u>\$95,303,848.29</u>

Long Term Debt

39. Bonds Payable (Act 51)	<u>0.00</u>
40. Notes Payable (Act 143)	<u>0.00</u>
41. Vested Vacation and Sick Leave Payable	<u>133,384.75</u>
42. Installment/Lease Purchase Payable	<u>518,235.37</u>
43. Other	<u>0.00</u>

44. Total Liabilities \$651,620.12Fiduciary Fund45. Deferred Compensation (Pension) Plan \$0.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$850,367.27	\$0.00	\$850,367.27
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	850,367.27	0.00	850,367.27
Licenses and Permits				
49. Specify	0.00	0.00	19,716.76	19,716.76
Federal Sources				
50. Surface Tran. Program (STP)	934,669.16	0.00	0.00	934,669.16
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	168,402.82	0.00	0.00	168,402.82
56. Total Federal Sources	1,103,071.98	0.00	0.00	1,103,071.98
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,517.26	4,482.74		10,000.00
58. Snow Removal	225,000.00	305,270.61		530,270.61
59. Urban Road	407,278.78	77,102.26		484,381.04
60. Allocation	3,657,164.65	2,971,420.52		6,628,585.17
61. Total MTF	4,294,960.69	3,358,276.13		7,653,236.82
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)	167,924.23	0.00		167,924.23
68. Forest Road (E)	230,355.93	0.00		230,355.93
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	398,280.16	0.00		398,280.16
72. Total State Sources	\$4,693,240.85	\$3,358,276.13	\$0.00	\$8,051,516.98

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
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Contributions From Local Units

73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	31.31	132,255.76	0.00	132,287.07
75. Other	801,160.00	2,025.12	0.00	803,185.12
76. Total Contributions	801,191.31	134,280.88	0.00	935,472.19

Charges for Service

77. Trunkline Maintenance	0.00		3,044,999.81	3,044,999.81
78. Trunkline Non-maintenance	0.00		227,384.00	227,384.00
79. Salvage Sales	0.00	0.00	6,697.03	6,697.03
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,279,080.84	3,279,080.84

Interest and Rents

82. Interest Earned	2,525.49	2,402.30	1,231.95	6,159.74
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,525.49	2,402.30	1,231.95	6,159.74

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	30,520.85	30,520.85
89. Contributions from Private Sources	0.00	0.00	673.56	673.56
90. Other	0.00	0.00	0.00	0.00
91. Total Other	0.00	0.00	31,194.41	31,194.41

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	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00

97. TOTAL REVENUE AND OTHER FINANCING SOURCES

	\$6,600,029.63	\$4,345,326.58	\$3,331,223.96	\$14,276,580.17
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Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
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Construction/Capacity Improvement

98. Roads	\$0.00	\$2,457.61		\$2,457.61
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	2,457.61		2,457.61

Preservation - Structural Improvements

104. Roads	2,667,579.25	818,973.71		3,486,552.96
105. Structures	257.20	0.00		257.20
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.	2,667,836.45	818,973.71		3,486,810.16

Maintenence

111. Roads	1,383,070.33	1,964,033.49		3,347,103.82
112. Structures	6,002.76	229.90		6,232.66
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,975,070.99	1,120,953.88		3,096,024.87
115. Traffic Control	232,130.61	36,559.86		268,690.47
116. Total Maintenance	3,596,274.69	3,121,777.13		6,718,051.82
117. Total Construction, Preservation And Maintenance	6,264,111.14	3,943,208.45		10,207,319.59

Other

118. Trunkline Maintenance	0.00	3,044,999.81		3,044,999.81
119. Trunkline Non-maintenance	0.00	227,383.98		227,383.98
120. Administrative Expense	204,531.40	128,750.90		333,282.30
121. Equipment - Net	116,052.15	126,323.93	109,930.00	352,306.08
122. Capital Outlay - Net	0.00	0.00	(447,842.46)	(447,842.46)
123. Debt Principal Payment	0.00	0.00	221,775.89	221,775.89
124. Interest Expense	0.00	0.00	20,920.46	20,920.46
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	320,583.55	255,074.83	3,177,167.68	3,752,826.06
128. Total Expenditures	\$6,584,694.69	\$4,198,283.28	\$3,177,167.68	\$13,960,145.65

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$6,600,029.63	\$4,345,326.58	\$3,331,223.96	\$14,276,580.17
130. Total Expenditures	6,584,694.69	4,198,283.28	3,177,167.68	13,960,145.65
131. Excess of Revenues Over (Under) Expenditures	15,334.94	147,043.30	154,056.28	316,434.52
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	15,334.94	147,043.30	154,056.28	316,434.52
136. Beginning Fund	1,075,860.20	1,002,243.85	522,550.12	2,600,654.17
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,075,860.20	1,002,243.85	522,550.12	2,600,654.17
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,091,195.14	\$1,149,287.15	\$676,606.40	\$2,917,088.69

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,316,207.66
142. Depreciation	996,731.80
143. Other	700,102.38
144. Total Direct	3,013,041.84

145. Indirect Equipment Expense

888,614.45

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	722,123.49
148. Total Operating	\$722,123.49

149. TOTAL EQUIPMENT EXPENSE \$4,623,779.78

Equipment Rental Credits:

	Primary	Local	County	Total
150. Construction/Capacity Improvement	0.00	128.80		128.80
151. Preservation - Structural Improvement	140,433.85	242,928.45		383,362.30
152. Maintenance	1,266,620.25	1,288,535.20		2,555,155.45
153. Inventory Operations	0.00	0.00	49,456.40	49,456.40
154. MDOT	0.00		1,139,131.90	1,139,131.90
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	144,238.85	144,238.85
157. Total Equipment Rental Credits	1,407,054.10	1,531,592.45	1,332,827.15	4,271,473.70
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				352,306.08

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,407,054.10	\$1,531,592.45	\$1,332,827.15	\$4,271,473.70
	(A)	(B)	(C)	(D)
160. Percent of Total	32.94 %	35.86 %	31.20 %	100.00 %
161. Prorated Total Equipment Expense	1,523,106.25	1,657,916.38	1,442,757.15	4,623,779.78
162. Prorated Gain/Loss On Usage	116,052.15	126,323.93	109,930.00	352,306.08
(Net Equipment Expense)				

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	100,659.77	144,772.60
165. Primary Maintenance	747,862.29	1,075,605.75
166. Local Construction/Cap. Imp.	914.16	1,314.78
167. Local Preservation - Struct. Imp.	130,946.14	188,331.58
168. Local Maintenance	633,178.34	910,660.52
169. Inventory	22,468.50	32,315.03
170. Equipment Expense - Direct	539,819.41	776,388.25
171. Equipment Expense - Indirect	157,511.39	226,538.71
172. Equipment Expense - Operating	0.00	0.00
173. Administration	216,095.04	310,795.88
174. State Trunkline Maintenance	598,569.89	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	3,280.58	4,718.25
177. Other	0.00	0.00
178. Total Payroll	\$3,151,305.51	
179. Less Applicable Payroll	(598,569.89)	
180. Total Applicable Labor Cost	\$2,552,735.62	Total Distributive \$3,671,441.35

	709-714		719		717		720 - 725		Distributive Total Calc.
	Vacation Holiday	Sick Leave Longevity	Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other		
181. Total Fringe Benefits	\$456,386.39		\$85,707.25	\$1,335,796.73	\$2,845,748.69	\$8,598.36	\$48,573.07		\$4,780,810.4
182. Less: Benefits Recovered	(92,646.50)		(14,750.99)	(258,645.83)	(565,724.58)	(1,154.81)	(9,795.02)		(942,717.7)
183. Less: Refunds	(15.00)		(19,928.51)	0.00	(146,707.90)	0.00	0.00		(166,651.4)
184. Benefits to be Distributed	363,724.89		51,027.75	1,077,150.90	2,133,316.21	7,443.55	38,778.05		3,671,441.3
185. Applicable Labor Cost	2,552,735.62		2,552,735.62	2,552,735.62	2,552,735.62	2,552,735.62	2,552,735.62		
186. Factor	0.142484		0.019989	0.421959	0.835698	0.002916	0.015191		1.43823

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,559,426.81	108,409.64
189. Primary Maintenance	3,450,144.19	146,130.45
190. Local Construction/Cap. Imp.	2,357.74	99.87
191. Local Preservation - Struct. Imp.	785,694.07	33,279.64
192. Local Maintenance	2,994,921.30	126,855.88
193. Other	0.00	0.00
194. TOTAL	\$9,792,544.11	\$414,775.48

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	503.60	65,361.40	(21,146.06)	0.00	370,056.54	\$414,775.48
196. Applicable Operation Cost	9,792,544.11	9,792,544.11	9,792,544.11	9,792,544.11	9,792,544.11	
197. Factor	0.000051	0.006675	(0.002159)	0.000000	0.037790	\$0.042357

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$2,457.61	\$0.00	\$0.00	\$0.00	\$2,457.61
199. Preser - Struct. Imp.	552,483.30	818,973.71	2,115,353.15	0.00	2,667,836.45	818,973.71
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,436,941.47	3,058,431.61	159,333.22	63,345.52	3,596,274.69	3,121,777.13
202. Total	\$3,989,424.77	\$3,879,862.93	\$2,274,686.37	\$63,345.52	\$6,264,111.14	\$3,943,208.45

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$598,569.89	\$30,363.47
204. Fringe Benefits	897,353.52	45,590.77
205. Equipment Rental	1,085,106.50	54,025.40
206. Materials	155,358.48	79,590.84
207. Handling Charges	0.00	0.00
208. Overhead	308,611.42	17,813.49
209. Other	0.00	0.00
210. Total Charges for Current Year	\$3,044,999.81	\$227,383.97
211. Beginning Balance	333,305.87	0.00
212. Sub-Total	3,378,305.68	227,383.97
213. Less Credits	(2,812,962.23)	(227,383.97)
214. Ending Balance	\$565,343.45	\$0.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	22,670.00
217. Equipment Road (976, 981)	646,565.51
218. Equipment Shop (977)	4,188.55
219. Equipment Engineers (978)	2,035.47
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	9,232.82
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	\$684,692.35

	Primary	Local	County	Total
224. Total Capital Outlay:	0.00	0.00	684,692.35	684,692.35
225. Less: Equipment Retirements 689	0.00	0.00	(3,095.20)	(3,095.20)
226. Sub-total	0.00	0.00	681,597.15	681,597.15
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,129,439.61)	(1,129,439.61)
228. Net Capital Outlay Expenditure	\$0.00	\$0.00	\$(447,842.46)	\$(447,842.46)

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	5,857,164.23	5,857,164.23
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	30,520.85	30,520.85

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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			\$7,653,236.82
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			333,282.30
234. Total Capital Outlay (from Page 13)			684,692.35
235. Debt Principal Payment (from Page 6 Expenditures)			221,775.89
236. Interest Expense (from Page 6 Expenditures)			20,920.46
236 a. Total Deductions			1,260,671.00
236 b. Adjusted MTF Returns			6,392,565.82
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,667,836.45	\$818,973.71	3,486,810.16
238. Routine Maintenance (from Page 6 Expenditures)	3,596,274.69	3,121,777.13	6,718,051.82
239. Less Federal Aid for Preser - Struct Imp	(1,103,071.98)	0.00	(1,103,071.98)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	5,161,039.16	3,940,750.84	9,101,790.00
241. 90% of Adjusted MTF Returns			5,753,309.24

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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

Fiscal Year	2010	2011	2012	2013	2014
Expenditures (\$)	129,822.00	232,490.57	296,293.18	246,025.00	245,040.00
Fiscal Year	2015	2016	2017	2018	2019
Expenditures (\$)	109,698.00	1,198,412.50	96,127.00	109,961.64	430,101.00
			242. TOTAL		\$3,093,970.89

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

$$7,653,236.82 \times .10 = 765,323.68$$

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$43,010.79
712-724	Fringe Benefits - Shop Employees	61,859.71
721	Drug Testing	5,077.83
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	10,093.26
733	Welding Supplies	15,802.40
734	Safety Supplies - Shop	10,323.52
736	Tire Shop Supplies	0.00
737	Shop Supplies	8,108.40
791	Equipment Material/Parts Inventory Adjustment	71,587.75
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,400.55
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	10,240.10
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	3,255.07
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	17,664.00
878	Insurance - Fleet	96,955.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	87,628.90
931	Buildings Repairs and Maintenance	314,543.13
932	Yard and Storage Repairs and Maintenance	19.68
933	Shop Equipment Repairs and Maintenance	0.00
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	25,069.33
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	78,903.31
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	3,181.64
968	Depreciation - Stockroom Expense	0.00
707	Other:	22,890.08
243. TOTAL		\$888,614.45

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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	\$214,822.23
709-714	Administrative Leave	0.00
724	Fringe Benefits	308,447.51
727	Postage	1,375.60
728	Office Supplies	18,571.89
730	Dues and Subscriptions	4,890.96
801	Contractual Services	40.67
803	Legal Services	1,050.40
804	Auditing and Accounting Services	9,276.83
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,487.62
861	Travel and Mileage	14,584.78
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	845.00
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	27,133.00
882	Insurance - General Liability	0.00
920-923	Utilities	1,391.41
931	Building Repair/Maintenance	1,138.57
934	Office Equipment Repair/Maintenance	4,500.60
942	Building Rental	0.00
955-956	Miscellaneous	123.60
966-967	Overhead	0.00
968	Depreciation - Buildings	5,752.89
968	Depreciation - Engineering Equipment	339.18
968	Depreciation - Office Equipment and Furniture	14,008.50
	Other:	29,067.24
	244. TOTAL	\$659,848.48

Less: Credits to Administrative Expense

646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(326,566.18)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(326,566.18)
	245. Net Administrative Expense	\$333,282.30

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Forest Road Report

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

Road Name	Location	Amount Spent (\$)	Project Type
Maple Block Road	T50N; R7W; Sec 21,28,33	568,616.39	Gravel Surfacing
		246. Total	\$568,616.39

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

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.	\$2,457.61		
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		\$2,457.61		

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System			Local System		
	*Unit	Expenditures	*Unit	Expenditures		
ROADS						
251. Reconstruction	19.34 mi.	x \$2,335,320.94	0.00 mi.	\$0.00		
252. Resurfacing	6.97 mi.	22,233.40	1.12 mi.	50,472.48		
253. Gravel Surfacing	4.12 mi.	310,024.91	5.90 mi.	517,240.70		
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	1.00 ea.	251,260.53		
260. Subtotals		2,667,579.25		818,973.71		
BRIDGES						
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00		
262. Recondition or Repair	1.00 ea.	257.20	0.00 ea.	0.00		
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00		
264. Bridge Subtotals		257.20		0.00		
265. TOTAL PRESERVATION - STRUCT IMP		\$2,667,836.45		\$818,973.71		

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

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads				Primary Roads					
	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	171,163.60	22.62	0.00	55,826.16	1,477	28,447.02		
Bruce	78.93	0.00	213,900.30	37.81	0.00	93,315.08	2,128	40,985.28		
Chippewa	29.76	0.00	80,649.60	10.43	0.00	25,741.24	213	4,102.38		
Dafter	45.45	0.00	123,169.50	23.53	0.00	58,072.04	1,263	24,325.38		
Detour	26.71	0.00	72,384.10	8.50	0.00	20,978.00	807	15,542.82		
Drummond Island	89.66	0.00	242,978.61	11.75	0.00	28,999.00	1,058	20,377.08		
Hulbert	8.80	0.00	23,848.00	8.83	0.00	21,792.44	168	3,235.68		
Kinross	77.99	18.59	255,076.57	32.21	11.10	236,148.58	7,561	145,624.86		
Pickford	69.27	0.00	187,721.69	27.21	0.00	67,154.28	1,595	30,719.70		
Raber	59.82	0.00	162,112.20	9.80	0.00	24,186.40	647	12,461.22		
Ruoyard	72.96	0.00	197,721.60	39.50	0.00	97,486.00	1,370	26,386.20		
Soo	42.55	15.27	151,225.54	33.47	16.45	314,762.82	3,141	60,495.66		
Sugar Island	29.08	0.00	78,806.80	38.84	0.00	95,857.12	652	12,557.52		
Superior	71.01	0.00	192,437.11	16.29	0.00	40,203.72	1,337	25,750.62		
Trout Lake	77.79	0.00	210,810.90	19.83	0.00	48,940.44	384	7,395.84		
Whitefish	82.76	0.00	224,279.61	17.36	0.00	42,844.48	575	11,074.50		
266. Totals	925.70	33.86	\$2,588,285.73	357.98	27.55	\$1,272,307.80	24,376	\$469,481.76		

Local Road Rate Per Mile	2710	Primary Road Rate Per Mile	2468
Local Urban Road Rate Per Mile	2352	Primary Urban Road Rate Per Mile	14113
Population Rate Per Capita	19.26		

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills	0.00	1,513,040.14	1,513,040.14	0.00
Bruce	2,457.61	13,823.88	16,281.49	13,784.78
Chippewa				
Dafter	0.00	257.20	257.20	22,977.40
Detour				
Drummond Island	0.00	22,774.73	22,774.73	111.12
Hulbert				
Kinross	0.00	279,358.78	279,358.78	2,168.00
Pickford	0.00	208,582.04	208,582.04	20,261.00
Raber	0.00	226,463.45	226,463.45	40,342.50
Rudyard	0.00	10,040.31	10,040.31	0.00
Soo	0.00	50,288.39	50,288.39	0.00
Sugar Island	0.00	288,831.38	288,831.38	367.85
Superior	0.00	661,582.04	661,582.04	56.42
Trout Lake				
Whitefish	0.00	211,767.82	211,767.82	32,198.00
267. Totals	\$2,457.61	\$3,486,810.16	\$3,489,267.77	\$132,287.07

*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, 2019

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		\$ 1,513,040.14	\$ 267,160.87	\$ 140,827.35	\$ 1,921,028.36	\$ -	\$ 255,436.78	\$ 255,436.78
BRUCE	\$ 2,457.61	\$ 13,823.88	\$ 413,801.42	\$ 329,528.29	\$ 759,611.20	\$ 13,784.78	\$ 348,200.66	\$ 361,985.44
CHIPPEWA		-	\$ 84,278.37	\$ 52,743.07	\$ 137,021.44	-	\$ 110,493.22	\$ 110,493.22
DAFTER		257.20	\$ 266,013.39	\$ 215,971.94	\$ 482,242.53	\$ 22,977.40	\$ 205,566.92	\$ 228,544.32
DETOUR		-	\$ 82,428.80	\$ 82,165.35	\$ 164,594.15	-	\$ 108,904.92	\$ 108,904.92
DRUMMOND ISL.		\$ 22,774.73	\$ 232,871.70	\$ 115,721.67	\$ 371,368.10	\$ 111.12	\$ 292,354.69	\$ 292,465.81
HULBERT		-	\$ 76,552.94	\$ 25,990.41	\$ 102,543.35	-	\$ 48,876.12	\$ 48,876.12
KINROSS		\$ 279,358.78	\$ 185,176.77	\$ 263,392.45	\$ 727,928.00	\$ 2,168.00	\$ 636,850.01	\$ 639,018.01
PICKFORD		\$ 208,582.04	\$ 160,299.74	\$ 265,846.45	\$ 634,728.23	\$ 20,261.00	\$ 285,595.67	\$ 305,856.67
RABER		\$ 226,463.45	\$ 139,120.98	\$ 158,572.40	\$ 524,156.83	\$ 40,342.50	\$ 198,759.82	\$ 239,102.32
RUDYARD		\$ 10,040.31	\$ 242,095.95	\$ 339,288.87	\$ 591,425.13	-	\$ 321,593.80	\$ 321,593.80
SOO		\$ 50,288.39	\$ 617,661.69	\$ 38,811.21	\$ 706,761.29	-	\$ 526,484.02	\$ 526,484.02
SUGAR ISL.		\$ 288,831.38	\$ 223,915.72	\$ 185,996.69	\$ 698,743.79	\$ 387.85	\$ 187,221.44	\$ 187,609.29
SUPERIOR		\$ 661,582.04	\$ 194,267.54	\$ 220,537.01	\$ 1,076,386.59	\$ 56.42	\$ 258,391.45	\$ 258,447.87
TROUT LAKE		-	\$ 208,299.39	\$ 57,750.24	\$ 266,049.63	-	\$ 267,147.18	\$ 267,147.18
WHITEFISH		\$ 211,767.82	\$ 202,329.42	\$ 628,633.73	\$ 1,042,730.97	\$ 32,198.00	\$ 278,198.59	\$ 310,396.59
TOTALS	\$ 2,457.61	\$ 3,486,810.16	\$ 3,596,274.69	\$ 3,121,777.13	\$ 10,207,319.59	\$ 132,287.07	\$ 4,330,075.29	\$ 4,462,362.36

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bituminous Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Lakeshore Drive	2,269,856.17	06/30/2019	Asphalt

Work Type: Gravel Resurface

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
21 Mile Rd	203,109.51	11/01/2019	Gravel
E Clay Rd	226,309.18	11/01/2019	Gravel

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Sub Ledger Report**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040.10	Retiree Health	1,276.16
040.60	Permit Fees	825.00
081.10	Due From EUPTA	2,692.30

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	856,090.08
078.02A	Due from State - Prev unbilled exp	80.50
078.05	Due from State - Other	3.00

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.01	Due To State	3,434.75

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	19,716.76

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
510.06	USDA Discretionary Grant	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.03	Hazard/Safety Funds	0.00
510.06	Discretionary	168,402.82
525.01	NOAA Grant	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.01	General Fund Appropriations	0.00

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.01	Gen Fund Revenue	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
584	Other Gov't Contributions	0.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
584	Other Gov't	2,025.12

Line: 75 CFL-Other - Primary

Account	Description	Amount (\$)
584	Other Gov't Contributions	801,160.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
603	Trade In Allow.	0.00
606	Insurance Recoveries	0.00

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390.03	Rounding Adjustment	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment Rental	36,155.30
510	Inventory Parts	240,065.74
510	Vendor Purchases	503,265.34
510.0714	Insurance Repairs	(79,384.00)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct Expense	36,155.30
511	Indirect Expense	18,209.25
514	Other Distributive	89,153.25
515	Admin Expense	545.00
900	Capital Outlay	176.05

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
081	Due from other gov't units	0.00
518	State Trunkline non-maint.	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	28,198.59
722	CDL	3,413.00
734.01	Safey shoe/eye glasses	10,126.00
734.02	Other safety supplies	4,975.48
801.02	Professional Services	1,860.00

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(9,795.02)
734.01	Safety Shoes/Eye Glasses	0.00

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704.01	Meetings	32,301.09
705	Oth Eng / Bridge Insp	134,921.47
705.01	DEQ SESC/Mitigation Costs	14,309.79
729	Surveyor Supplies	6,250.00
734	Road Safety Supplies	1,095.00
734.03	Safety Meetings	31,859.38
761	Scm Sand/Gravel	43,338.40
769-771	Erosion/Grdrail Control Supplies	2,721.20
801	Contractual Charges	3,750.67
810	Employee Training	35,508.40
826	Grass/Weed Control	6,351.92
921.03	Power M28 Salt Shed	351.34
932.03	Soo Salt Shed	885.96
932.10	Kinross Salt Shed	(5,432.10)
932.26	Eckerman Sand Shd	2,108.17
933.02	Sign Shop Supplies	10,535.31
934	Engineer Equip Maintenance	401.25
957	Gravel Pit Maint/Lease Fees	18,277.00
968	Bldg/Eng Equ Depr	14,893.26
968.02	Salt Shed Depr.	15,629.03

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Vendor Payments	0.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lakeshore Dr Bike Path	430,101.00

Line: 243 707 Other

Account	Description	Amount (\$)
707.03	Physical Inventory	7,775.82
936	Small Tools	15,114.26

Line: 244 244 Other

Account	Description	Amount (\$)
729	Survey Supplies	328.85
739	County Map Sales	7,484.00
801.01	Janitorial Services	5,466.60
801.02	Prof Services	3,148.13

Year Ended - 2019

Start: 01/01/2019 End: 12/31/2019

818	Association Services	12,359.66
810	Bank Serv Chgs	280.00
855	Misc	0.00

Line: 245 245 Other

Account	Description	Amount (\$)
830	All Other Services	0.00

Line: 259 Other Local System *Unit

Account	Description	Amount (\$)
182.08	Box City Replace	1.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
182.08	Box City Replace	251,260.53