

**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**

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Chairman

APRIL 30, 2020  
\_\_\_\_\_  
Date

Year Ended - 2019

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

**BALANCE SHEET**

**Assets**

**General Operating Fund**

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

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

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

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

**Fund Balances**

19. Primary Road Fund	<u>1,091,195.14</u>
20. Local Road Fund	<u>1,149,287.15</u>
21. County Road Commission Fund	<u>676,606.40</u>
<b>22. Total Fund Balances</b>	<u><b>2,917,088.69</b></u>

**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

<u>Assets</u>	(A)	(B)
24. Land		\$372,229.75
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	1,228,437.78	
26 a.Less: Accumulated Depreciation	(437,110.36)	791,327.42
27. Buildings	5,184,161.38	
27 a.Less: Accumulated Depreciation	(3,001,490.39)	2,182,670.99
28. Equipment - Road	15,475,519.19	
28 a.Less: Accumulated Depreciation	(13,487,552.56)	1,987,966.63
29. Equipment - Shop	275,802.58	
29 a.Less: Accumulated Depreciation	(271,752.83)	4,049.75
30. Equipment - Engineers	67,122.04	
30 a.Less: Accumulated Depreciation	(57,756.49)	9,365.55
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	79,466.73	
32 a.Less: Accumulated Depreciation	(60,900.53)	18,566.20
33. Infrastructure	120,431,892.00	
33 a.Less: Accumulated Depreciation	(30,494,220.00)	89,937,672.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	<b>36. Total Assets</b>	<b>\$95,303,848.29</b>
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,366,176.29
	37 d.Infrastructure	89,937,672.00
	<b>38. Total Equities</b>	<b>\$95,303,848.29</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		133,384.75
42. Installment/Lease Purchase Payable		518,235.37
43. Other		0.00
	<b>44. Total Liabilities</b>	<b>\$651,620.12</b>
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		<b>\$0.00</b>

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)
<b>Taxes</b>				
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
<b>Licenses and Permits</b>				
49. Specify	0.00	0.00	19,716.76	19,716.76
<b>Federal Sources</b>				
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
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
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
<b>Other</b>				
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
<b>Economic Development Fund</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)	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
<b>72. Total State Sources</b>	<b>\$4,693,240.85</b>	<b>\$3,358,276.13</b>	<b>\$0.00</b>	<b>\$8,051,516.98</b>

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)
<b>Contributions From Local Units</b>				
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
<b>Charges for Service</b>				
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
<b>Interest and Rents</b>				
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
<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	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
<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>\$6,600,029.63</b>	<b>\$4,345,326.58</b>	<b>\$3,331,223.96</b>	<b>\$14,276,580.17</b>

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)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
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
<b>Maintenance</b>				
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
<b>Other</b>				
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		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
<b>128. Total Expenditures</b>	<b>\$6,584,694.69</b>	<b>\$4,198,283.28</b>	<b>\$3,177,167.68</b>	<b>\$13,960,145.65</b>



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	
<b>144. Total Direct</b>		<b>3,013,041.84</b>

145. Indirect Equipment Expense

888,614.45

Operating Equipment Expense

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

**149. TOTAL EQUIPMENT EXPENSE**

**\$4,623,779.78**

**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
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	<u>1,407,054.10</u>	<u>1,531,592.45</u>	<u>1,332,827.15</u>	<u>4,271,473.70</u>
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				<u>352,306.08</u>

**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	<u>1,523,106.25</u>	<u>1,657,916.38</u>	<u>1,442,757.15</u>	<u>4,623,779.78</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>116,052.15</u>	<u>126,323.93</u>	<u>109,930.00</u>	<u>352,306.08</u>

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
<b>178. Total Payroll</b>	<b>\$3,151,305.51</b>	
179. Less Applicable Payroll	(598,569.89)	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,552,735.62</b>	<b>Total Distributive \$3,671,441.35</b>

	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	\$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
<b>194. TOTAL</b>	<b>\$9,792,544.11</b>	<b>\$414,775.48</b>

	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
<b>202. Total</b>	<b>\$3,989,424.77</b>	<b>\$3,879,862.93</b>	<b>\$2,274,686.37</b>	<b>\$63,345.52</b>	<b>\$6,264,111.14</b>	<b>\$3,943,208.45</b>

**Chippewa**

**Year Ended - 2019**

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

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
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
<b>210. Total Charges for Current Year</b>	<b>\$3,044,999.81</b>	<b>\$227,383.97</b>
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)
<b>214. Ending Balance</b>	<b>\$565,343.45</b>	<b>\$0.00</b>

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:	<u>\$684,692.35</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(447,842.46)</u>	<u>\$(447,842.46)</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. 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			<u>\$7,653,236.82</u>
<b>DEDUCTIONS</b>			
233. Administrative Expense (from Page 6 Expenditures)			<u>333,282.30</u>
234. Total Capital Outlay (from Page 13)			<u>684,692.35</u>
235. Debt Principal Payment (from Page 6 Expenditures)			<u>221,775.89</u>
236. Interest Expense (from Page 6 Expenditures)			<u>20,920.46</u>
236 a. Total Deductions			<u>1,260,671.00</u>
236 b. Adjusted MTF Returns			<u>6,392,565.82</u>
237. Preser - Struct Imp (from Page 6 Expenditures)	<u>\$2,667,836.45</u>	<u>\$818,973.71</u>	<u>3,486,810.16</u>
238. Routine Maintenance (from Page 6 Expenditures)	<u>3,596,274.69</u>	<u>3,121,777.13</u>	<u>6,718,051.82</u>
239. Less Federal Aid for Preser - Struct Imp	<u>(1,103,071.98)</u>	<u>0.00</u>	<u>(1,103,071.98)</u>
240. TOTAL RD EXPENSE (Excluding Fed Aid)	<u>5,161,039.16</u>	<u>3,940,750.84</u>	<u>9,101,790.00</u>
241. 90% of Adjusted MTF Returns			<u>5,753,309.24</u>



**Chippewa**

**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)**

<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>Fiscal Year</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Expenditures (\$)</b>	<u>109,698.00</u>	<u>1,198,412.50</u>	<u>96,127.00</u>	<u>109,961.64</u>	<u>430,101.00</u>
				<b>242. TOTAL</b>	<u>\$3,093,970.89</u>

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**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
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
	<b>243. TOTAL</b>	<b>\$888,614.45</b>

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
	<b>244. TOTAL</b>	<b>\$659,848.48</b>
 <b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(326,566.18)
691	Purchase Discounts	0.00
	Other:	0.00
	<b>Total Credits to Administrative Expense</b>	<b>\$(326,566.18)</b>
	<b>245. Net Administrative Expense</b>	<b>\$333,282.30</b>

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.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
Maple Block Road	T50N; R7W; Sec 21,28,33	568,616.39	GravelSurfacing
	<b>246. Total</b>	<b>\$568,616.39</b>	

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
<b>ROADS</b>				
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
<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>\$2,457.61</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
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
<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	1.00 ea.	251,260.53
<b>260. Subtotals</b>		<b>2,667,579.25</b>		<b>818,973.71</b>
<b>BRIDGES</b>				
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
<b>264. Bridge Subtotals</b>		<b>257.20</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$2,667,836.45</b>		<b>\$818,973.71</b>

\*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				
	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	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
<b>266. Totals</b>	<b>925.70</b>	<b>33.86</b>	<b>\$2,588,285.73</b>	<b>357.98</b>	<b>27.55</b>	<b>\$1,272,307.80</b>	<b>24,376</b>	<b>\$469,481.76</b>

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				
Dafer	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	387.85
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
<b>267. Totals</b>	<b>\$2,457.61</b>	<b>\$3,486,810.16</b>	<b>\$3,489,267.77</b>	<b>\$132,287.07</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, 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

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

**Work Type:** Gravel Resurface

<b>Project ID/Name</b>	<b>Total Project Cost</b>	<b>Date Open to Traffic</b>	<b>Pavement Type</b>
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 EUFTA	2,692.30

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	856,090.08
079.02A	Due from State - Prev unbilled exp	80.50
079.05	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

**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 (\$)
688	Trade In Allow	0.00
696	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	Safety 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 Shed	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

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

Line: 245 245 Other

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

Line: 259 Other Local System \*Unit

Account	Description	Amount (\$)
489.08	Box Culf Replace	1.00

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
489.08	Box Culf Replace	251,260.53