

**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

**BERNARD P. LAJOIE**, Vice Chairman  
Barbeau

**LOUIS N. MacDONALD**, Chairman  
Dafer

**RICHARD B. TIMMER**, Member  
Brimley

**BRIAN DECKER**  
Office – Manager

**ROBERT W. LAITINEN**  
Superintendent / Manager

**CHRISTINE McDOWELL**  
Executive Assistant

**DATE:** April 14, 2011  
**TO:** All Township Supervisors and Trustees  
**FROM:** Brian Decker, Office Manager  
Chippewa County Road Commission  
**SUBJECT:** 2010 Annual Act 51 Report

Please find enclosed a copy of our 2010 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 Township, for local and primary roads and by population per the 2000 Census. 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.

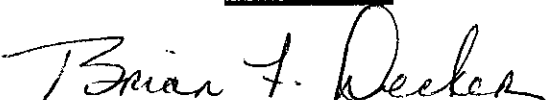
I have included an additional report that lists the dollars spent on the general maintenance items listed above, as well as the heavy maintenance expenditures.

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.

2010  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
CHIPPEWA COUNTY  
MICHIGAN  
YEAR ENDED 2010

**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

11-14-2011  
\_\_\_\_\_

DATE

**CHIPPEWA COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED 2010**

**Certification Process Has Been  
Completed**

**Sent for Review by MDOT on: 4/11/201**

**Information Last Changed on: 4/11/201**

**Send Signed Attest Form To:**

**Michigan Department of Transportation  
Financial Operations Division  
Payment Section - ACT51  
P. O. BOX 30050  
Lansing, MI 48909**

**All Edits have been passed and the Certification Process has been completed.**

**Data has been submitted for review and approval by MDOT.**

**BALANCE SHEET**

**Assets**

**General Operating Fund**

Cash	376,036.46
Investments	609,488.93
Accounts Receivable :	
Michigan Transportation Fund	653,228.09
State Trunkline Maintenance	332,082.25
State Transportation Department - Other	
Due on County Road Agreement	536,556.82
Due on Special Assessment	
Sundry Accounts Receivable	216.69
Deferred Revenue - Prop Taxes	731,672.60
_____	_____
_____	_____

**Inventories**

Deferred Expense - State Aid	
Road Materials	761,476.70
Equipment Materials and Parts	294,467.02
Prepaid Insurance	141,450.00
Deferred Expense - Federal Aid	

**Other (Identify)**

_____	_____
_____	_____
_____	_____

**TOTAL ASSETS**

4,436,675.56

**Liabilities and  
Fund Balances**

**Liabilities**

Accounts Payable	196,314.13
Notes Payable (Short Term)	
Accrued Liability	117,843.08
Advances	662,719.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	731,672.60
Other (Identify) :	
Due to State of Michigan	9,405.12
Seasonal Road Bonds	5,000.00
_____	_____

**Fund Balances**

Primary Road Fund	1,200,096.93
Local Road Fund	.00
County Road Commission Fund	1,513,624.70
<b>Total Fund Balances</b>	<u><u>2,713,721.63</u></u>

**TOTAL LIABILITIES AND FUND BALANCES**

4,436,675.56

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
Land		269,401.73
Land Improvements		
Less: Accumulated Depreciation		.00
Depletable Assets	1,172,216.82	
Less: Accumulated Depletion	243,518.80	928,698.02
Buildings	4,344,971.61	
Less: Accumulated Depreciation	1,961,476.41	2,383,495.20
Equipment - Road	12,321,525.81	
Less: Accumulated Depreciation	10,337,104.78	1,984,421.03
Equipment Shop	265,764.57	
Less: Accumulated Depreciation	160,502.83	105,261.74
Equipment - Engineers	61,758.36	
Less: Accumulated Depreciation	60,300.35	1,458.01
Yard and Storage Equipment		
Less: Accumulated Depreciation		.00
Office Equipment and Furniture	61,971.12	
Less: Accumulated Depreciation	59,820.28	2,150.84
Infrastructure	89,245,449.00	
Less: Accumulated Depreciation	21,312,714.00	67,932,735.00
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
		<u>73,607,621.57</u>
	<b>Total Assets</b>	
		<u>73,607,621.57</u>
<u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	5,674,886.57
Infrastructure		67,932,735.00
	<b>Total Equities</b>	<u>73,607,621.57</u>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		292,286.78
Installment/Lease Purchase Payable		1,067,791.53
Other		
	<b>Total Liabilities</b>	<u>1,360,078.31</u>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u>.00</u>

Year Ended - 12/31/2010

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<b><u>Taxes</u></b>				
County Wide Millage		736,326.93		736,326.93
Other				.00
Total Taxes	.00	736,326.93	.00	736,326.93
<b><u>Licenses and Permits</u></b>				
Specify				.00
<b><u>Federal Sources</u></b>				
Surface Tran. Program (STP)	115,386.13			115,386.13
C Funds - Federal				.00
D Funds - Federal				.00
Congestion/Air Quality				.00
Bridge				.00
High Priority				.00
Other ARRA Stimulus Fund.	817,265.91			817,265.91
Total Federal Sources	932,652.04	.00	.00	932,652.04
<b>STATE SOURCES</b>				
<b><u>Michigan Transportation Fund</u></b>				
Engineering	2,444.40	1,920.60		4,365.00
Snow Removal		326,480.89		326,480.89
Urban Road	235,492.14	50,200.11		285,692.25
Allocation	2,160,050.37	1,671,099.29		3,831,149.66
Total MTF	2,397,986.91	2,049,700.89		4,447,687.80
<b><u>Other</u></b>				
State Critical Bridge				.00
Other				.00
Total Other	.00	.00	.00	.00
<b><u>Economic Development Fund</u></b>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	99.99			99.99
Forest Road (E)	230,373.86			230,373.86
Urban Area (F)				.00
Other				.00
Total EDF	230,473.85	.00		230,473.85
<b>Total State Sources</b>	<b>2,628,460.76</b>	<b>2,049,700.89</b>	<b>.00</b>	<b>4,678,161.65</b>

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Contributions From Local Units</u></b>				
City and Village				.00
Township Contr.	2,500.00	1,100,029.18		1,102,529.18
Other Other Gov't Contri.		140,265.00	23,586.35	163,851.35
Total Contributions	2,500.00	1,240,294.18	23,586.35	1,266,380.53
<b><u>Charges for Service</u></b>				
Trunkline Maintenance			1,465,410.69	1,465,410.69
Trunkline Non-maintenance			129,401.33	129,401.33
Salvage Sales			10,058.91	10,058.91
Other				.00
Total Charges	.00	.00	1,604,870.93	1,604,870.93
<b><u>Interest and Rents</u></b>				
Interest Earned	4,678.19	88.27	4,060.32	8,826.78
Property Rentals			20,000.00	20,000.00
Total Interest /Rents	4,678.19	88.27	24,060.32	28,826.78
<b><u>Other</u></b>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	128,306.00	128,306.00
Contributions from Private Sources		21,005.53	4,455.39	25,460.92
Other Insurance Proceeds			147,743.86	147,743.86
Other Timber Sales			14,139.44	14,139.44
Total Other	.00	21,005.53	294,644.69	315,650.22
<b><u>Other Financing Sources</u></b>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases			580,890.00	580,890.00
Total Other Fin. Sources	.00	.00	580,890.00	580,890.00
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>3,568,290.99</b>	<b>4,047,415.80</b>	<b>2,528,052.29</b>	<b>10,143,759.08</b>

Year Ended - 12/31/2010

**STATEMENT OF EXPENDITURES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b><u>Construction/Capacity Improvement</u></b>				
Roads				.00
Structures				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Construction/Cap Imp	.00	.00		.00
<b><u>Preservation - Structural Improvements</u></b>				
Roads	1,611,894.02	2,138,763.76		3,750,657.78
Structures				.00
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	1,611,894.02	2,138,763.76		3,750,657.78
<b><u>Maintenance</u></b>				
Roads	820,985.48	1,469,140.16		2,290,125.64
Structures	82,702.59	866.86		83,569.45
Roadside Parks				.00
Winter Maintenance	730,186.10	468,437.56		1,198,623.66
Traffic Control	97,131.68	30,683.91		127,815.59
Total Maintenance	1,731,005.85	1,969,128.49		3,700,134.34
Total Constr. and Maint.	3,342,899.87	4,107,892.25		7,450,792.12
<b><u>Other</u></b>				
Trunkline Maintenance			1,574,947.68	1,574,947.68
Trunkline Nonmaintenance			129,401.32	129,401.32
Administrative Expense	206,327.44	253,543.60		459,871.04
Equipment Expense - Net	101,147.63	179,038.55	101,071.37	381,257.55
Capital Outlay - Net	.00	.00	414,318.23	414,318.23
Debt Principal Payment			276,447.36	276,447.36
Interest Expense			36,508.57	36,508.57
Drain Assessment				.00
Other				.00
Other				.00
Total Other	307,475.07	432,582.15	2,532,694.53	3,272,751.75
<b>Total Expenditures</b>	<b>3,650,374.94</b>	<b>4,540,474.40</b>	<b>2,532,694.53</b>	<b>10,723,543.87</b>



**STATEMENT OF CHANGES IN FUND BALANCES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Total Revenues And Other Financing Sources	<u>3,568,290.99</u>	<u>4,047,415.80</u>	<u>2,528,052.29</u>	<u>10,143,759.08</u>
Total Expenditures	<u>3,650,374.94</u>	<u>4,540,474.40</u>	<u>2,532,694.53</u>	<u>10,723,543.87</u>
Excess of Revenues Over (Under) Expenditures	<u>(82,083.95)</u>	<u>(493,058.60)</u>	<u>(4,642.24)</u>	<u>(579,784.79)</u>
Optional Transfers	<u>(470,509.49)</u>	<u>470,509.49</u>		
Optional Transfers (Emer. Local to Primary)		<u>.00</u>		
Total Optional Transfers	<u>(470,509.49)</u>	<u>470,509.49</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(552,593.44)</u>	<u>(22,549.11)</u>	<u>(4,642.24)</u>	<u>(579,784.79)</u>
Beginning Fund Balance	<u>1,752,690.37</u>	<u>22,549.11</u>	<u>1,518,266.94</u>	<u>3,293,506.42</u>
*Adjustment				<u>.00</u>
Beginning Fund Balance Restated	<u>1,752,690.37</u>	<u>22,549.11</u>	<u>1,518,266.94</u>	<u>3,293,506.42</u>
Interfund Adjustment				
Ending Fund Balance	<u>1,200,096.93</u>	<u>(.00)</u>	<u>1,513,624.70</u>	<u>2,713,721.63</u>

**EQUIPMENT EXPENSE**

Direct Equipment Expense

Labor and Fringe Benefits	<u>817,176.29</u>	
Depreciation	<u>827,338.54</u>	
Other Materials, Vend Pmts, & Misc.	<u>443,417.46</u>	
<b>Total Direct</b>		<u><b>2,087,932.29</b></u>

Indirect Equipment Expense

		<u><b>599,622.59</b></u>
Operating Equipment Expense		
Labor and Fringe Benefits		
Operating Expenses	<u>534,702.91</u>	
<b>Total Operating</b>		<u><b>534,702.91</b></u>

**TOTAL EQUIPMENT EXPENSE** **3,222,257.79**

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	<u>208,153.59</u>	<u>539,902.81</u>		<u>748,056.40</u>
Maintenance	<u>545,493.15</u>	<u>794,289.30</u>		<u>1,339,782.45</u>
Inventory Operations			<u>18,706.29</u>	<u>18,706.29</u>
MDOT			<u>621,732.84</u>	<u>621,732.84</u>
Other Reimbursable Charges				.00
All Other Charges			<u>112,722.26</u>	<u>112,722.26</u>
Total Equipment Rental Credits	<u>753,646.74</u>	<u>1,334,192.11</u>	<u>753,161.39</u>	<u>2,841,000.24</u>
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u><u>381,257.55</u></u>
				(E)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**  
(Net Equipment Expense)

Equipment Rental Credits	<u>753,646.74</u>	<u>1,334,192.11</u>	<u>753,161.39</u>	<u>2,841,000.24</u>
	(A)	(B)	(C)	(D)
Percent of Total	<u>26.53%</u>	<u>46.96%</u>	<u>26.51%</u>	<u>100.00%</u>
Prorated Total Equipment Expense	<u>854,864.99</u>	<u>1,513,172.26</u>	<u>854,220.54</u>	<u>3,222,257.79</u>
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>101,147.63</u>	<u>179,038.55</u>	<u>101,071.37</u>	<u>381,257.55</u>
				(E)

*The amounts for A - E must agree*

Year Ended - 12/31/2010

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.		
Primary Preservation - Struct. Imp.	141,653.77	185,660.50
Primary Maintenance	375,122.39	491,659.41
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	278,086.35	364,477.77
Local Maintenance	398,825.62	522,726.38
Inventory	7,739.29	10,143.61
Equipment Expense - Direct	353,654.31	463,523.86
Equipment Expense - Indirect	93,373.78	122,381.65
Equipment Expense - Operating		
Administration	167,508.50	219,547.36
State Trunkline Maintenance		
Sundry Account Rec.		
Capital Outlay	11,552.52	15,141.47
*Other Distributive		
*Other		
*Other		
*Other		
*Other		
*Identify		
<b>A. Total Payroll</b>	<b>1,827,516.53</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.
<b>B. Total Fringe Benefits</b>	397,671.39	75,437.00	700,021.39	1,507,979.95	26,616.17	8,504.40	2,716,230.30
<b>C. Less: Benefits Recovered</b>	54,276.37	13,116.07	96,978.15	121,141.12	2,606.02	1,491.80	289,609.53
<b>D. Less: Refunds</b>	18.50	1,350.00	39.31	29,950.95			31,358.76
<b>E. Benefits to be Distributed</b>	343,376.52	60,970.93	603,003.93	1,356,887.88	24,010.15	7,012.60	2,395,262.01
<b>F. Applicable Labor Cost</b>	1,827,516.53	1,827,516.53	1,827,516.53	1,827,516.53	1,827,516.53	1,827,516.53	
<b>G. Factor</b>	0.187892	0.033363	0.329958	0.742476	0.013138	0.003837	1.310664

\*\*Identify -  
Other - (720-725) CDL, Safety shoes / glasses, EAP Prof. Services

Year Ended - 12/31/2010

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.	_____	.00
Primary Preservation - Struct. Imp.	1,554,311.43	57,582.58
Primary Maintenance	1,669,168.16	61,837.67
Local Construction/Cap. Imp.	_____	.00
Local Preservation - Struct. Imp.	2,062,321.58	76,402.83
Local Maintenance	1,898,788.53	70,340.03
*Other _____		.00
*Other _____		.00
*Other _____		.00
*Other _____		.00
*Identify		
<b>A. Total Operations</b>	<b><u>7,184,589.70</u></b>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
<b>B. Expenses Distributed</b>	608.67	1,062.10	18,372.00	34,614.03	59,092.36	152,413.95	266,163.11
<b>C. Applicable Operation Cost</b>	<u>7,184,589.70</u>	<u>7,184,589.70</u>	<u>7,184,589.70</u>	<u>7,184,589.70</u>	<u>7,184,589.70</u>	<u>7,184,589.70</u>	
<b>D. Factor</b>	0.000085	0.000148	0.002557	0.004818	0.008225	0.021214	0.037047

**\*\*Identify**

- Other (1) Meetings, Safety Meetings, Employee Training
- Other (2) Other Engineering, Contract Chgs., Umbrella/Catastrophic Ins., Ins. Claims, Eng. Equip. Maint.,
- Other (3) Surv. & Traf. Ctrl Supp., Scrnd Sand/Gravel, Rd Surf., & Grd rail Supp., Seed/Mulch, Sign, Gravel Pit

Year Ended - 12/31/2010

**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>
Constr/Cap. Imp.					.00	.00
Preser - Struct. Imp.	673,738.95	1,510,988.01	938,155.07	627,775.75	1,611,894.02	2,138,763.76
Special Assessment					.00	.00
Maintenance	1,564,769.68	1,903,960.53	166,236.17	65,167.96	1,731,005.85	1,969,128.49
<b>Total</b>	<u>2,238,508.63</u>	<u>3,414,948.54</u>	<u>1,104,391.24</u>	<u>692,943.71</u>	<u>3,342,899.87</u>	<u>4,107,892.25</u>

Totals should agree with expenditures reported on Page 5 of AFR.

Report Date: 4/11/2011

Year Ended - 12/31/2010

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
Labor	<u>346,401.05</u>	<u>22,094.93</u>
Fringe Benefits	<u>341,612.82</u>	<u>21,679.53</u>
Equipment Rental	<u>595,568.63</u>	<u>26,164.21</u>
Materials	<u>24,490.68</u>	<u>7,650.71</u>
Handling Charges	<u>                  </u>	<u>                  </u>
Overhead	<u>148,008.86</u>	<u>10,137.44</u>
Other Vouchers	<u>118,865.65</u>	<u>41,674.51</u>
<b>Total Charges for Current Year</b>	<b><u>1,574,947.69</u></b>	<b><u>129,401.33</u></b>
Beginning Balance	<u>373,435.12</u>	<u>.00</u>
Sub-Total	<u>1,948,382.81</u>	<u>129,401.33</u>
Less Credits	<u>1,616,300.56</u>	<u>129,401.33</u>
<b>Ending Balance</b>	<b><u>332,082.25</u></b>	<b><u>.00</u></b>

Year Ended - 12/31/2010

**SCHEDULE OF CAPITAL OUTLAY**

*Override Calculations*

Land and Improvements (971 - 974)	_____
Buildings (975)	40,787.10
Equipment Road (976, 981)	1,266,393.70
Equipment Shop (977)	3,499.00
Equipment Engineers (978)	_____
Yard and Storage Equipment (979)	_____
Equipment Office (980)	816.46
Depletable Assets (987)	50,395.04
Total Capital Outlay:	<u>1,361,891.30</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	1,361,891.30	1,361,891.30
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	.00	.00	1,361,891.30	1,361,891.30
* Less : Depreciation and Depletion 968	_____	_____	947,573.07	947,573.07
Net Capital Outlay Expenditure	_____	_____	414,318.23	414,318.23

**NOTE :** Equipment Retirement and Depreciation is prorated in the same ratio as Beginning Fixed Asset Balance

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

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
**Beginning Capital Asset Balances Prior Year's Report (Pg. 2)	_____	_____	5,284,801.24	5,284,801.24
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693	_____	_____	128,306.00	128,306.00

\*Overridable Fields

\*\* Do Not Include Infrastructure Balance

Year Ended - 12/31/2010

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

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

 Override Calculations

	Primary Road Fund	Local Road Fund	Total
Michigan Transportation Fund (MTF) Returns (From Revenue Page 3)			<u>4,447,687.80</u>

DEDUCTIONS

Administrative Expense (from Page 5 Expenditures)			<u>459,871.04</u>
Total Capital Outlay (from Capital Outlay)			<u>1,361,891.30</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>276,447.36</u>
Interest Expense (from Page 5 Expenditures)			<u>36,508.57</u>
Total Deductions			<u>2,134,718.27</u>
Adjusted MTF Returns			<u>2,312,969.53</u>

Preser - Struct Imp (from Page 5 Expenditures)	<u>1,611,894.02</u>	<u>2,138,763.76</u>	<u>3,750,657.78</u>
Routine Maintenance (from Page 5 Expenditures)	<u>1,731,005.85</u>	<u>1,969,128.49</u>	<u>3,700,134.34</u>
<b>Less</b> Federal Aid for Preser - Struct Imp			<u>.00</u>
TOTAL RD EXPENSE (Excluding Fed Aid)	<u><u>3,342,899.87</u></u>	<u><u>4,107,892.25</u></u>	<u><u>7,450,792.12</u></u>
90% of Adjusted MTF Returns			<u><u>2,081,672.58</u></u>



**TEN YEARS OF QUALIFIED EXPENDITURES**

**FOR NONMOTORIZED IMPROVEMENTS**

(for Compliance with Section 10K of Act51)

Fiscal Year	2001	2002	2003	2004	2005
Expenditures	55,456.00	113,037.20	1,147,665.00	200,602.00	15,000.00

Fiscal Year	2006	2007	2008	2009	2010
Expenditures	130,000.00	136,871.32	84,824.73	74,857.16	129,822.00

TOTAL 2,088,135.41

\*Total must equal or exceed 1% of MTF Returns, page 3, multiplied by 10.

$$\underline{4,447,687.80} \times .10 = \underline{444,768.78}$$



Year Ended - 12/31/2010

**ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

(for Compliance with Section 14(4) of Act51)

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
703-708	Salaries and Wages	167,508.50
709-714	Administrative Leave	
724	Fringe Benefits	219,547.36
727	Postage	2,277.22
728	Office Supplies	4,673.06
730	Dues and Subscriptions	2,930.00
801	Contractual Services	5,421.92
803	Legal Services	147,636.00
804	Auditing and Accounting Services	6,700.00
807	Data Processing	
810	Education	
850-853	Communications	3,971.76
861	Travel and Mileage	6,434.09
862	Freight	
873	Public Relations	
874	Advertising	2,721.60
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	
877	Insurance - Bonds	
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	18,779.00
882	Insurance - General Liability	
920-923	Utilities	1,874.56
931	Building Repair/Maintenance	1,070.41
934	Office Equipment Repair/Maintenance	7,079.03
942	Building Rental	
955-956	Miscellaneous	1,652.71
966-967	Overhead	
968	Depreciation - Buildings	4,153.92
968	Depreciation - Engineering Equipment	3,458.40
968	Depreciation - Office Equipment and Furniture	1,708.04
	Other: Association Services	8,419.75
	<b>TOTAL</b>	<b>618,017.33</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	
629	Overhead - State Trunkline Maintenance	158,146.29
691	Purchase Discounts	
	Other	
	<b>Total Credits to Administrative Expense</b>	<b>158,146.29</b>
	<b>Net Administrative Expense</b>	<b>459,871.04</b>

Year Ended - 12/31/2010

**FOREST ROAD PROJECTS**

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

\*NOTE: Insert Type of Project by Number

1. Reconstruction	4. Paving Gravel Roads	7. Bridge Recondition
2. Resurfacing	5. Culvert Replacement	8. Matching Funds
3. Gravel Surfacing	6. Bridge Replacement	9. Zero Dollars Spent

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent</u>	<u>*Type</u>
Huckleberry Road	T44N; R6W Sec. 34 & 35	290,883.35	4
Polaczyk Road	T42N; R3E Sec. 26 & 27	138,124.82	4
TOTAL		429,008.17	

Year Ended - 12/31/2010

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**

Summary

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
<b>ROADS</b>				
New Construction, New Location	_____ mi.	_____	_____ mi.	_____
Widening	_____ mi.	_____	_____ mi.	_____
<b>BRIDGES</b>				
New Location	_____ ea.	_____	_____ ea.	_____
<b>TOTAL CONSTRUCTION/CAPACITY IMP</b>		<u>.00</u>		<u>.00</u>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	* Unit	Expenditures	* Unit	Expenditures
<b>ROADS</b>				
Reconstruction	<u>.60</u> mi.	<u>188,051.73</u>	<u>3.00</u> mi.	<u>299,093.54</u>
Resurfacing	<u>5.60</u> mi.	<u>929,739.19</u>	<u>1.52</u> mi.	<u>340,055.95</u>
Gravel Surfacing	<u>6.20</u> mi.	<u>494,103.10</u>	<u>1.80</u> mi.	<u>448,931.41</u>
Paving Gravel Roads	_____ mi.	_____ .00	<u>7.80</u> mi.	<u>1,050,682.86</u>
<b>SAFETY PROJECTS</b>				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
<b>MISCELLANEOUS</b>				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
<b>Subtotals</b>		<u>1,611,894.02</u>		<u>2,138,763.76</u>
<b>BRIDGES</b>				
Replacement	_____ ea.	_____	_____ ea.	_____
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
<b>Bridge Subtotals</b>		<u>.00</u>		<u>.00</u>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<u>1,611,894.02</u>		<u>2,138,763.76</u>

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

Year Ended - 12/31/2010

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities			Miles Outside Municipalities			Population Outside Municipalities	Funds Received
	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
Bay Mills	62.80		94,890.80	22.62		31,283.46	1,214	13,900.30
Bruce	78.93		119,263.23	37.81		52,291.23	1,940	22,213.00
Chippewa	29.76		44,967.36	10.43		14,424.69	238	2,725.10
Dafer	45.45		68,674.95	23.53		32,541.99	1,304	14,930.80
Detour	26.71		40,358.81	8.50		11,755.50	894	10,236.30
Drummond Island	89.66		135,476.26	11.75		16,250.25	992	11,358.40
Hulbert	8.80		13,296.80	8.83		12,211.89	211	2,415.95
Kinross	78.24	18.59	145,454.99	32.46	10.25	134,989.68	5,922	67,806.90
Pickford	69.17		104,515.87	27.21		37,631.43	1,584	18,136.80
Raber	59.82		90,388.02	9.80		13,553.40	670	7,671.50
Rudyard	72.96		110,242.56	39.50		54,628.50	1,315	15,056.75
Soo	42.55	15.27	86,663.60	33.47	16.45	190,884.51	2,652	30,365.40
Sugar Island	29.08		43,939.88	38.84		53,715.72	683	7,820.35
Superior	71.01		107,296.11	16.29		22,529.07	1,329	15,217.05
Trout Lake	77.78		117,525.58	19.83		27,424.89	465	5,324.25
Whitefish	82.76		125,050.36	17.36		24,008.88	588	6,732.60
<b>Totals</b>	<b>925.48</b>	<b>33.86</b>	<b>1,448,005.18</b>	<b>358.23</b>	<b>26.70</b>	<b>730,125.09</b>	<b>22,001</b>	<b>251,911.45</b>

Local Road Rate Per Mile	1,511	Primary Road Rate Per Mile	1,383	Population Rate Per Capita	11.45
Local Urban Road Rate Per Mile	1,465	Primary Urban Road Rate Per Mile	8,790		

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**

Township	<u>Expenditures</u>			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
Bay Mills		73,958.67	73,958.67	53,495.81
Bruce		1,087,528.14	1,087,528.14	309,349.52
Chippewa		121,376.76	121,376.76	28,000.00
Dafter		129,620.94	129,620.94	4,809.28
Detour		161,711.51	161,711.51	73,185.00
Drummond Island		.00	.00	.00
Hulbert		.00	.00	.00
Kinross		188,079.62	188,079.62	12,060.82
Pickford		165,912.39	165,912.39	162,354.50
Raber		32,916.99	32,916.99	30,606.40
Rudyard		592,892.53	592,892.53	218,773.99
Soo		759,255.86	759,255.86	113,278.70
Sugar Island		146,150.28	146,150.28	35,357.44
Superior		.00	.00	440.72
Trout Lake		291,254.09	291,254.09	60,817.00
Whitefish		.00	.00	.00
TOTALS	.00	3,750,657.78	3,750,657.78	1,102,529.18

\* 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, page 4 of 6, 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, 2010

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL	TOWNSHIP CONTRIBUTIONS				
BAYMILLS	\$	73,958.67	\$	202,014.72	\$	94,573.18	\$	370,546.57	\$	53,495.81
BRUCE		1,087,528.14		196,168.12		235,272.11		1,518,968.37		309,349.52
CHIPPEWA		121,376.76		48,605.86		34,487.28		204,469.90		28,000.00
DAFTER		129,620.94		88,973.53		135,920.94		354,515.41		4,809.28
DETOUR		161,711.51		20,706.42		60,050.23		242,468.16		73,185.00
DRUMMOND ISL.		-		146,424.13		88,244.10		234,668.23		-
HULBERT		-		25,143.06		37,859.66		63,002.72		-
KINROSS		188,079.62		104,802.47		168,970.75		461,852.84		12,060.82
PICKFORD		165,912.39		84,694.47		199,521.72		450,128.58		162,354.50
RABER		32,916.99		49,662.51		194,017.90		276,597.40		30,606.40
RUDYARD		592,892.53		108,782.45		268,127.93		969,802.91		218,773.99
SOO		759,255.86		242,906.50		31,074.05		1,033,236.41		113,278.70
SUGAR ISL.		146,150.28		140,272.01		100,346.29		386,768.58		35,357.44
SUPERIOR		-		108,286.03		79,305.74		187,591.77		440.72
TROUT LAKE		291,254.09		85,323.95		75,189.09		451,767.13		60,817.00
WHITEFISH		-		78,239.62		166,167.52		244,407.14		-

TOTALS	\$	3,750,657.78	\$	1,731,005.85	\$	1,969,128.49	\$	7,450,792.12	\$	1,102,529.18
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