

**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, Member
Sault Ste. Marie

RICHARD B. TIMMER, Chairman
Brimley

BERNARD P. LAJOIE, Vice Chairman
Barbeau

BRIAN DECKER
Office – Manager

ROBERT W. LAITINEN
Superintendent / Manager

CHRISTINE McDOWELL
Executive Assistant

DATE: April 12, 2013
TO: All Township Supervisors and Trustees
FROM: Brian Decker, Office Manager
Chippewa County Road Commission
SUBJECT: 2012 Annual Act 51 Report

Please find enclosed a copy of our 2012 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. 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.

2012
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan
Year Ended 2012

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 12, 2013

Date

Report Date: 4/12/2013

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$366,847.43
2. Investments	250,794.27
3. Accounts Receivable	
a. Michigan Transportation Fund	683,073.01
b. State Trunkline Maintenance	378,169.02
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	208,617.62
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	758,012.97

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	451,494.85
6. Equipment Materials and Parts	310,142.33
7. Prepaid Insurance	103,276.00
8. Deferred Expense - Federal Aid	0.00

9. Other

0.00

10. TOTAL ASSETS**\$3,510,427.50**

Report Date: 4/12/2013

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

Liabilities and Fund Balances**Liabilities**

11. Accounts Payable	\$245,025.48
12. Notes Payable (Short Term	0.00
13. Accrued Liability	169,636.92
14. Advances	481,068.00
15. Deferred Revenue - Soedal Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	758,839.18
18. Other	42,349.93

Fund Balances

19. Primary Road Fund	672,633.57
20. Local Road Fund	0.00
21. County Road Commission Fund	1,140,874.42
22. Total Fund Balances	1,813,507.99

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,510,427.50**

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$269,401.73	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	1,172,539.68		
26 a.Less: Accumulated Depreciation	(269,509.52)	903,030.16	
27. Buildings	4,258,922.46		
27 a.Less: Accumulated Depreciation	(2,061,445.51)	2,197,476.95	
28. Equipment - Road	12,506,976.78		
28 a.Less: Accumulated Depreciation	(11,733,982.16)	772,994.62	
29. Equipment - Shop	265,798.50		
29 a.Less: Accumulated Depreciation	(187,846.61)	77,951.89	
30. Equipment - Engineers	61,758.36		
30 a.Less: Accumulated Depreciation	(61,758.36)	0.00	
31. Yard and Storage Equipment	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	51,359.72		
32 a.Less: Accumulated Depreciation	(49,004.44)	2,355.28	
33. Infrastructure	97,998,868.00		
33 a.Less: Accumulated Depreciation	(23,324,437.00)	74,674,431.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$78,897,641.63</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	4,223,210.63	
	37 d.Infrastructure	74,674,431.00	
	38. Total Equities		<u>\$78,897,641.63</u>
<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		124,806.05	
42. Installment/Lease Purchase Payable		512,260.44	
43. Other		0.00	
	44. Total Liabilities		<u>\$637,066.49</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<u>Taxes</u>				
46. County Wide Millage	\$0.00	\$612,831.91	\$0.00	\$612,831.91
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	0.00	612,831.91	0.00	612,831.91
<u>Licenses and Permits</u>				
49. Specify	0.00	2,215.00	0.00	2,215.00
<u>Federal Sources</u>				
50. Surface Tran. Program (STP)	142,551.54	0.00	0.00	142,551.54
51. C Funds - Federal	325,000.00	0.00	0.00	325,000.00
52. D Funds - Federal	951.19	0.00	0.00	951.19
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	0.00	0.00	0.00	0.00
56. Total Federal Sources	468,502.73	0.00	0.00	468,502.73
STATE SOURCES				
<u>Michigan Transportation Fund</u>				
57. Engineering	1,436.65	1,100.65		2,537.30
58. Snow Removal	0.00	330,416.82		330,416.82
59. Urban Road	237,252.98	51,053.52		288,306.50
60. Allocation	2,214,186.42	1,696,344.01		3,910,530.43
61. Total MTF	2,452,876.05	2,078,915.00		4,531,791.05
<u>Other</u>				
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
<u>Economic Development Fund</u>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	2,425.55	0.00		2,425.55
68. Forest Road (E)	0.00	230,361.91		230,361.91
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	2,425.55	230,361.91		232,787.46
72. Total State Sources	\$2,455,301.60	\$2,309,276.91	\$0.00	\$4,764,578.51

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	171,668.93	1,506,843.90	0.00	1,678,512.83
75. Other	159,274.20	0.00	1,340.67	160,614.87
76. Total Contributions	<u>330,943.13</u>	<u>1,506,843.90</u>	<u>1,340.67</u>	<u>1,839,127.70</u>
Charges for Service				
77. Trunkline Maintenance	0.00		2,222,377.78	2,222,377.78
78. Trunkline Non-maintenance	0.00		204,009.31	204,009.31
79. Salvage Sales	0.00	0.00	10,329.65	10,329.65
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	<u>0.00</u>	<u>0.00</u>	<u>2,436,716.74</u>	<u>2,436,716.74</u>
Interest and Rents				
82. Interest Earned	3,789.85	0.00	5,927.72	9,717.57
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	<u>3,789.85</u>	<u>0.00</u>	<u>5,927.72</u>	<u>9,717.57</u>
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	97.00	97.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	337.80	337.80
89. Contributions from Private Sources	0.00	0.00	338.28	338.28
90. Other	0.00	0.00	2,089.05	2,089.05
91. Total Other	<u>0.00</u>	<u>0.00</u>	<u>2,862.13</u>	<u>2,862.13</u>
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	126,207.15	126,207.15
96. Total Other Fin. Sources	<u>0.00</u>	<u>0.00</u>	<u>126,207.15</u>	<u>126,207.15</u>
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	<u>\$3,258,537.31</u>	<u>\$4,431,167.72</u>	<u>\$2,573,054.41</u>	<u>\$10,262,759.44</u>

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	1,260,431.33	3,008,178.16		4,268,609.49
105. Structures	0.00	0.00		0.00
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	1,260,431.33	3,008,178.16		4,268,609.49
Maintenance				
111. Roads	898,548.95	1,414,638.73		2,313,187.68
112. Structures	23,882.31	4,406.71		28,289.02
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,125,249.61	569,286.25		1,694,535.86
115. Traffic Control	82,927.79	27,759.91		110,687.70
116. Total Maintenance	2,130,608.66	2,016,091.60		4,146,700.26
117. Total Construction., Preservation And Maintenance.	3,391,039.99	5,024,269.76		8,415,309.75
Other				
118. Trunkline Maintenance	0.00		2,137,494.32	2,137,494.32
119. Trunkline Non-maintenance	0.00		204,009.30	204,009.30
120. Administrative Expense	141,012.85	208,928.99		349,941.84
121. Equipment - Net	(23,509.16)	(36,085.37)	(27,599.46)	(87,193.99)
122. Capital Outlay - Net	0.00	0.00	(548,171.73)	(548,171.73)
123. Debt Principal Payment	0.00	0.00	345,385.64	345,385.64
124. Interest Expense	0.00	0.00	20,436.50	20,436.50
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	117,503.69	172,843.62	2,131,554.57	2,421,901.88
128. Total Expenditures	\$3,508,543.68	\$5,197,113.38	\$2,131,554.57	\$10,837,211.63

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	\$3,258,537.31	\$4,431,167.72	\$2,573,054.41	\$10,262,759.44
130. Total Expenditures	3,508,543.68	5,197,113.38	2,131,554.57	10,837,211.63
131. Excess of Revenues Over (Under) Expenditures	<u>(250,006.37)</u>	<u>(765,945.66)</u>	<u>441,499.84</u>	<u>(574,452.19)</u>
132. Optional Transfers				
132 a. Primary to Local (50%)	0.00	0.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	0.00	0.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(250,006.37)</u>	<u>(765,945.66)</u>	<u>441,499.84</u>	<u>(574,452.19)</u>
136. Beginning Fund	922,639.94	0.00	1,465,320.24	2,387,960.18
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	922,639.94	0.00	1,465,320.24	2,387,960.18
139. Interfund Transfer(County to Primary and/or Local)	0.00	765,945.66	(765,945.66)	0.00
140. Ending Fund Balance	<u>\$672,633.57</u>	<u>\$0.00</u>	<u>\$1,140,874.42</u>	<u>\$1,813,507.99</u>

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,004,239.84	
142. Depreciation	586,774.22	
143. Other	461,189.52	
144. Total Direct		2,052,203.58

145. Indirect Equipment Expense 607,148.86

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	764,546.30	
148. Total Operating		\$764,546.30

149. TOTAL EQUIPMENT EXPENSE \$3,423,898.74

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	144,352.55	525,068.39		669,420.94
152. Maintenance	802,304.81	888,532.24		1,690,837.05
153. Inventory Operations	0.00	39,470.78	0.00	39,470.78
154. MDOT	0.00		905,191.04	905,191.04
155. Other Reimbursable Charges	0.00	0.00	988.65	988.65
156. All Other Charges	0.00	0.00	205,184.27	205,184.27
157. Total Equipment Rental Credits	946,657.36	1,453,071.41	1,111,363.96	3,511,092.73
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(87,193.99)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$946,657.36	\$1,453,071.41	\$1,111,363.96	\$3,511,092.73
	(A)	(B)	(C)	(D)
160. Percent of Total	26.96 %	41.39 %	31.65 %	100.00 %
161. Prorated Total Equipment Expense	923,148.20	1,416,986.04	1,083,764.50	3,423,898.74
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(23,509.16)	(36,085.37)	(27,599.46)	(87,193.99)

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	104,105.34	148,488.34
165. Primary Maintenance	447,725.70	638,602.80
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	243,657.02	347,534.36
168. Local Maintenance	392,218.77	559,431.91
169. Inventory	16,834.94	24,012.11
170. Equipment Expense - Direct	413,893.23	590,346.61
171. Equipment Expense - Indirect	88,623.70	126,406.28
172. Equipment Expense - Operating	0.00	0.00
173. Administration	158,169.59	225,601.40
174. State Trunkline Maintenance	420,311.44	
175. Sundry Account Rec.	582.73	
176. Capital Outlay	591.17	843.20
177. Other	0.00	0.00
178. Total Payroll	<u>\$2,286,713.63</u>	
179. Less Applicable Payroll	(420,894.17)	
180. Total Applicable Labor Cost	<u>\$1,865,819.46</u>	Total Distributive <u>\$2,661,267.01</u>

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$456,688.41	\$81,593.00	\$714,220.43	\$2,029,114.34	\$8,438.72	\$38,352.64	\$3,328,407.54
182. Less: Benefits Recovered	(82,231.27)	(12,699.02)	(134,506.42)	(363,283.35)	(1,486.90)	(4,512.19)	(598,719.15)
183. Less: Refunds	(58.32)	(34,905.56)	0.00	(33,457.50)	0.00	0.00	(68,421.38)
184. Benefits to be Distributed	374,398.82	33,988.42	579,714.01	1,632,373.49	6,951.82	33,840.45	2,661,267.01
185. Applicable Labor Cost	1,865,819.46	1,865,819.46	1,865,819.46	1,865,819.46	1,865,819.46	1,865,819.46	
186. Factor	0.200662	0.018216	0.310702	0.874883	0.003726	0.018137	1.426326

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,214,314.08	46,117.22
189. Primary Maintenance	2,052,653.04	77,955.66
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	2,898,112.83	110,065.36
192. Local Maintenance	1,943,503.52	73,810.38
193. Other	0.00	0.00
194. TOTAL	\$8,108,583.47	\$307,948.62

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	90.19	1,108.68	8,034.87	0.00	298,714.88	\$307,948.62
196. Applicable Operation Cost	8,108,583.47	8,108,583.47	8,108,583.47	8,108,583.47	8,108,583.47	
197. Factor	0.000011	0.000137	0.000991	0.000000	0.036839	\$0.037978

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ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	486,160.22	1,435,613.65	774,271.11	1,572,564.51	1,260,431.33	3,008,178.16
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,091,420.91	2,010,753.25	39,187.75	5,338.35	2,130,608.66	2,016,091.60
202. Total	<u>\$2,577,581.13</u>	<u>\$3,446,366.90</u>	<u>\$813,458.86</u>	<u>\$1,577,902.86</u>	<u>\$3,391,039.99</u>	<u>\$5,024,269.76</u>

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$420,311.44	\$25,004.08
204. Fringe Benefits	531,853.95	32,647.83
205. Equipment Rental	858,027.09	47,163.95
206. Materials	124,517.10	83,211.15
207. Handling Charges	0.00	0.00
208. Overhead	202,784.74	15,982.29
209. Other	0.00	0.00
210. Total Charges for Current Yea	\$2,137,494.32	\$204,009.30
211. Beginning Balance	298,916.53	0.00
212. Sub-Total	2,436,410.85	204,009.30
213. Less Credits	(2,058,241.83)	(204,009.30)
214. Ending Balance	\$378,169.02	\$0.00

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SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	50.00
216. Buildings (975)	0.00
217. Equipment Road (976, 981)	166,387.63
218. Equipment Shop (977)	2,800.00
219. Equipment Engineers (978)	0.00
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	654.37
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$169,842.00</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	169,842.00	169,842.00
225. Less: Equipment Retirements 689	0.00	0.00	(44.60)	(44.60)
226. Sub-total	0.00	0.00	169,797.40	169,797.40
227. Less: Depreciation and Depletion 968	0.00	0.00	(717,969.13)	(717,969.13)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(548,171.73)</u>	<u>\$(548,171.73)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance				
Prior Year's Report (Pg. 2)	0.00	0.00	4,771,638.08	4,771,638.08
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	337.80	337.80

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

MAINTENANCE EXPENDITURES - 90% OF MTF RETURNS

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

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$4,531,791.05
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			349,941.84
234. Total Capital Outlay (from Capital Outlay)			169,842.00
235. Debt Principal Payment (from Page 5 Expenditures)			345,385.64
236. Interest Expense (from Page 5 Expenditures)			20,436.50
236 a. Total Deductions			885,605.98
236 b. Adjusted MTF Returns			3,646,185.07
237. Preser - Struct Imp (from Page 5 Expenditures)	\$1,260,431.33	\$3,008,178.16	4,268,609.49
238. Routine Maintenance (from Page 5 Expenditures)	2,130,608.66	2,016,091.60	4,146,700.26
239. Less Federal Aid for Preser - Struct Imp	(468,502.73)	0.00	(468,502.73)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	2,922,537.26	5,024,269.76	7,946,807.02
241. 90% of Adjusted MTF Returns			3,281,566.56

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Year Ended - 2012

Start: 01/01/2012 **End:** 12/31/2012

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

Fiscal Year	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Expenditures (\$)	1,147,665.00	200,602.00	15,000.00	130,000.00	136,871.32
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Expenditures (\$)	84,824.73	74,857.16	129,822.00	232,490.57	296,293.18
				242. TOTAL	<u>\$2,448,425.96</u>

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

$$4,531,791.05 \times .10 = 453,179.11$$

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$36,937.11
712-724	Fringe Benefits - Shop Employees	52,684.36
721	Drug Testing	6,102.11
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,659.69
733	Welding Supplies	4,064.36
734	Safety Supplies - Shop	6,887.68
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	23,964.16
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,633.20
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,310.62
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	3,896.20
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	12,180.00
878	Insurance - Fleet	82,679.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	97,304.31
931	Buildings Repairs and Maintenance	145,449.82
932	Yard and Storage Repairs and Maintenance	2,995.35
933	Shop Equipment Repairs and Maintenance	4,881.45
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	10,944.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	85,589.86
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	15,748.79
968	Depreciation - Stockroom Expense	0.00
707	Other:	3,236.79
	243. TOTAL	\$607,148.86

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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	\$159,375.88
709-714	Administrative Leave	0.00
724	Fringe Benefits	225,601.40
727	Postage	1,785.42
728	Office Supplies	6,012.13
730	Dues and Subscriptions	2,749.00
801	Contractual Services	19,888.28
803	Legal Services	90,210.00
804	Auditing and Accounting Services	7,012.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	2,742.97
861	Travel and Mileage	6,121.51
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,041.59
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	22,095.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,254.64
931	Building Repair/Maintenance	383.00
934	Office Equipment Repair/Maintenance	5,744.14
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	4,153.92
968	Depreciation - Engineering Equipment	522.61
968	Depreciation - Office Equipment and Furniture	2,140.38
	Other:	7,875.00
	244. TOTAL	\$568,708.87
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(218,767.03)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(218,767.03)
	245. Net Administrative Expense	\$349,941.84

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

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>
Johnswood Road	T42N;R6E Sec. 31,32,33	179,116.18	Resurfacing
Bass Cove Road	T41N;R7E Sec. 18	347,799.11	Resurfacing
246. Total		<u>\$526,915.29</u>	

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary

CONSTRUCTION / CAPACITY IMPROVEMENTS

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

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	4.71 mi.	1,087,297.29	14.17 mi.	1,028,307.37
253. Gravel Surfacing	2.70 mi.	173,134.04	4.91 mi.	690,615.97
254. Paving Gravel Roads	0.00 mi.	0.00	9.15 mi.	1,289,254.82
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	0.00 ea.	0.00
260. Subtotals		<u>1,260,431.33</u>		<u>3,008,178.16</u>
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		<u>0.00</u>		<u>0.00</u>
265. TOTAL PRESERVATION - STRUCT IMP		<u>\$1,260,431.33</u>		<u>\$3,008,178.16</u>

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

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)	Population Outside Municipalities	Funds Received (\$)
Bay Mills	62.80	0.00	97,151.60	22.62	0.00	31,962.06	1,477	16,247.00
Bruce	78.93	0.00	122,104.71	37.81	0.00	53,425.53	2,128	23,408.00
Chippewa	29.76	0.00	46,038.72	10.43	0.00	14,737.59	213	2,343.00
Dafter	45.45	0.00	70,311.15	23.53	0.00	33,247.89	1,263	13,893.00
Detour	26.71	0.00	41,320.37	8.50	0.00	12,010.50	807	8,877.00
Drummond Island	89.66	0.00	138,704.03	11.75	0.00	16,602.75	1,058	11,638.00
Hulbert	8.80	0.00	13,613.60	8.83	0.00	12,476.79	168	1,848.00
Kinross	78.24	18.59	148,680.61	32.21	10.25	136,983.73	7,561	83,171.00
Pickford	69.27	0.00	107,160.68	27.21	0.00	38,447.73	1,595	17,545.00
Raber	59.82	0.00	92,541.54	9.80	0.00	13,847.40	647	7,117.00
Rudyard	72.96	0.00	112,869.12	39.50	0.00	55,813.50	1,370	15,070.00
Soo	42.55	15.27	88,531.34	33.47	16.45	194,092.92	3,141	34,551.00
Sugar Island	29.08	0.00	44,986.76	38.84	0.00	54,880.92	652	7,172.00
Superior	71.01	0.00	109,852.47	16.29	0.00	23,017.77	1,337	14,707.00
Trout Lake	77.78	0.00	120,325.66	19.83	0.00	28,019.79	384	4,224.00
Whitefish	82.76	0.00	128,029.72	17.36	0.00	24,529.68	575	6,325.00
266. Totals	925.58	33.86	\$1,482,222.08	357.98	26.70	\$744,096.55	24,376	\$268,136.00

Local Road Rate Per Mile	1547	Primary Road Rate Per Mile	1413
Local Urban Road Rate Per Mile	1487	Primary Urban Road Rate Per Mile	8924
Population Rate Per Capita	11		

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills	0.00	0.00	0.00	299.57
Bruce	0.00	460,955.54	460,955.54	87,880.00
Chippewa	0.00	367,938.77	367,938.77	16,875.00
Dafter	0.00	5,577.99	5,577.99	0.00
Detour	0.00	361,377.19	361,377.19	294,185.00
Drummond Island	0.00	827,651.91	827,651.91	695,730.33
Hulbert	0.00	224,871.84	224,871.84	36,778.00
Kinross	0.00	179,003.81	179,003.81	93,837.00
Pickford	0.00	4,520.55	4,520.55	406.00
Raber	0.00	559,540.24	559,540.24	182,325.00
Rudyard	0.00	202,121.35	202,121.35	95,547.93
Soo	0.00	567,742.87	567,742.87	0.00
Sugar Island	0.00	507,307.43	507,307.43	174,649.00
Superior				
Trout Lake				
Whitefish				
267. Totals	\$0.00	\$4,268,609.49	\$4,268,609.49	\$1,678,512.83

*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.

Report Date: 4/12/2013

Chippewa

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type:

MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Location		Date Open to Traffic	Pavement Type
					Begin Mile Point	End Mile Point		

Report Date: 4/12/2013

Chippewa

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	758,839.18
040	Sundry Accts Rec.	(826.21)

Line 18 Other (Identify)

Account	Description	Amount (\$)
227	Due to Villages	41,615.00
228	Due to State of Michigan	734.93

Line 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	2,215.00

Line 75 CFL-Other - County

Account	Description	Amount (\$)
584	Other Gov't Contributions	1,340.67

Line 75 CFL-Other - Local

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

Line 75 CFL-Other - Primary

Account	Description	Amount (\$)
584	Other Gov't Contributions	159,274.20

Line 90 Other2 Other - County

Account	Description	Amount (\$)
696	Insurance Recoveries	2,089.05

Line 143 Other - Primary

Account	Description	Amount (\$)
510	Materials, Vend Pmts, & Misc.	461,189.52

Line 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equipment Maint.	31,951.46
511	Indirect Equip. Maint.	18,613.60
514	Other Distributive Exp.	153,360.82
515	Administrative Exp.	1,206.29
900	Capital Outlay	52.10

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Chippewa

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Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	29,822.24
722	CDL	1,556.40
734.01	Safety Shoes / Glasses	5,144.00
801.02	Professional Services	1,830.00

Line 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(3,117.19)
734.01	Safety Shoes / Glasses	(1,395.00)

Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704	Meetings	11,147.78
705	Other Engineering Costs	54,825.53
729	Surveyor Supplies	805.88
732	Traffic Control Supplies	0.00
734	Road Safety Supplies / Safety Meetings	11,644.76
761	Sand / Gravel Screening	146,953.96
762	Pavement Crack Sealing Supplies	0.00
771	Seed / Mulch Supplies	3,260.31
801	Contractual Charges	2,250.44
810	Employee Training	14,652.46
862	Freight Charges	0.00
880	Umbrella Insurance	7,793.00
890	Insurance Claims	1,607.36
933	Sign Shop Supplies	7,144.25
934	Engineering Equip. Maint.	557.00
957	Gravel Pit Maint. / Inspect.	36,072.15

Line 209 Other - MDOT Other

Account	Description	Amount (\$)
-	Vouchers	0.00

Line 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
-	Vouchers	0.00

Line 242 Expenditure10

Account	Description	Amount (\$)
999	Total Non-Motonized for all Projects	296,293.18

Line 243 707 Other

Account	Description	Amount (\$)
833.01	UST Insurance	(770.00)

Report Date: 4/12/2013

Chippewa

Year Ended - 2012

Start: 01/01/2012 End: 12/31/2012

936 Small Tools 4,006.79

Line 244 244 Other

Account	Description	Amount (\$)
739	County Map Purchase	(31.00)
808	Association Services	7,891.00
810	Bank Fees	15.00

CHIPPEWA COUNTY ROAD COMMISSION

YEAR ENDED: DECEMBER 31, 2012

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL	TOWNSHIP CONTRIBUTIONS
BAYMILLS	\$ -	\$ -	164,059.37	84,902.82	\$ 248,962.19	\$ 299.57
BRUCE	460,955.54	248,744.65	207,377.10	917,077.29	917,077.29	87,880.00
CHIPPEWA	367,938.77	64,323.25	35,214.45	467,476.47	467,476.47	16,875.00
DAFTER	5,577.99	134,789.57	168,549.93	308,917.49	308,917.49	-
DETOUR	361,377.19	70,691.63	58,615.16	490,683.98	490,683.98	294,185.00
DRUMMOND ISL.	827,651.91	110,079.18	94,092.44	1,031,823.53	1,031,823.53	695,730.33
HULBERT	224,871.84	44,587.40	31,725.35	301,184.59	301,184.59	36,778.00
KINROSS	179,003.81	145,834.04	126,961.97	451,799.82	451,799.82	93,837.00
PICKFORD	4,520.55	142,284.79	311,741.83	458,547.17	458,547.17	406.00
RABER	559,540.24	77,907.89	162,067.18	799,515.31	799,515.31	182,325.00
RUDYARD	202,121.35	118,896.58	254,337.71	575,355.64	575,355.64	95,547.93
SOO	567,742.87	329,126.14	40,440.01	937,309.02	937,309.02	-
SUGAR ISL.	507,307.43	206,393.59	96,873.18	810,574.20	810,574.20	174,649.00
SUPERIOR	-	80,338.65	102,913.18	183,251.83	183,251.83	-
TROUT LAKE	-	105,472.29	69,421.55	174,893.84	174,893.84	-
WHITEFISH	-	87,079.64	170,857.74	257,937.38	257,937.38	-
TOTALS	\$ 4,268,609.49	\$ 2,130,608.66	\$ 2,016,091.60	\$ 8,415,309.75	\$ 1,678,512.83	