

**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**, Member  
Barbeau

**LOUIS N. MacDONALD**, Chairman  
Dafter

**CLIFFORD H. CARR**, Vice Chairman  
Rudyard

**BRIAN DECKER**  
Office – Manager

**ROBERT W. LAITINEN**  
Superintendent / Manager

**CHRISTINE McDOWELL**  
Executive Assistant

DATE: April 7, 2010  
TO: All Township Supervisors and Trustees  
FROM: Brian Decker, Office Manager  
Chippewa County Road Commission  
SUBJECT: 2009 Annual Act 51 Report

Please find enclosed a copy of our 2009 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. My hours are 7:00 a.m. to 3:00 p.m., Monday-Friday, and the phone number is (906)635-5295.

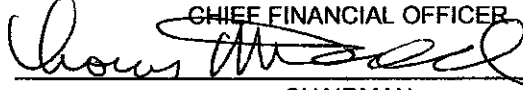
2009  
FISCAL YEAR  
ANNUAL FINANCIAL REPORT  
BOARD OF COUNTY ROAD COMMISSIONERS  
CHIPPEWA COUNTY  
MICHIGAN  
YEAR ENDED 2009

**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 7, 2010

DATE

**CHIPPEWA COUNTY**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED 2009**

**Certification Process Has Been  
Completed**

**Sent for Review by MDOT on: 4/7/2010**

**Information Last Changed on: 4/7/2010**

**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	1,250,801.05
Investments	607,526.98
Accounts Receivable :	
Michigan Transportation Fund	647,083.85
State Trunkline Maintenance	373,435.12
State Transportation Department - Other	
Due on County Road Agreement	388,068.06
Due on Special Assessment	
Sundry Accounts Receivable	
Deferred Revenue - Prop Taxes	720,889.30
_____	_____
_____	_____

**Inventories**

Deferred Expense - State Aid	
Road Materials	789,516.26
Equipment Materials and Parts	286,525.91
Prepaid Insurance	106,011.00
Deferred Expense - Federal Aid	

**Other (Identify)**

_____	_____
_____	_____
_____	_____

**TOTAL ASSETS**

5,169,857.53

**Liabilities and  
Fund Balances**

**Liabilities**

Accounts Payable	149,711.41
Notes Payable (Short Term)	
Accrued Liability	116,095.72
Advances	879,366.00
Deferred Revenue - Special Assessment District	
Deferred Revenue - EDF Forest Rd. (E)	
Deferred Revenue	720,889.30
Other (Identify) :	
Due to State of Michigan	5,288.68
Seasonal Road Bonds	5,000.00
_____	_____

**Fund Balances**

Primary Road Fund	1,752,690.37
Local Road Fund	22,549.11
County Road Commission Fund	1,518,266.94
<b>Total Fund Balances</b>	<u><u>3,293,506.42</u></u>

**TOTAL LIABILITIES AND FUND BALANCES**

5,169,857.53

Year Ended - 12/31/2009

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)
Land		269,401.73
Land Improvements		
Less: Accumulated Depreciation		.00
Depletable Assets	1,121,821.78	
Less: Accumulated Depletion	235,798.81	886,022.97
Buildings	4,304,184.51	
Less: Accumulated Depreciation	1,847,169.64	2,457,014.87
Equipment - Road	11,442,025.43	
Less: Accumulated Depreciation	9,896,659.56	1,545,365.87
Equipment Shop	262,265.57	
Less: Accumulated Depreciation	143,228.60	119,036.97
Equipment - Engineers	61,758.36	
Less: Accumulated Depreciation	56,841.95	4,916.41
Yard and Storage Equipment		
Less: Accumulated Depreciation		.00
Office Equipment and Furniture	61,154.66	
Less: Accumulated Depreciation	58,112.24	3,042.42
Infrastructure	86,805,423.00	
Less: Accumulated Depreciation	20,552,198.00	66,253,225.00
Vehicles		
Less: Accumulated Depreciation		.00
Construction Work in Progress		
	<b>Total Assets</b>	<u><u>71,538,026.24</u></u>
<u>Equities</u>		
Plant and Equipment Equity:	Primary	
	Local	
	Co. Road Comm.	5,284,801.24
Infrastructure		66,253,225.00
	<b>Total Equities</b>	<u><u>71,538,026.24</u></u>
<u>Long Term Debt</u>		
Bonds Payable (Act 51)		
Notes Payable (Act 143)		
Vested Vacation and Sick Leave Payable		294,013.77
Installment/Lease Purchase Payable		763,348.89
Other		
	<b>Total Liabilities</b>	<u><u>1,057,362.66</u></u>
<u>Fiduciary Fund</u>		
Deferred Compensation (Pension) Plan		<u><u>.00</u></u>

Year Ended - 12/31/2009

**STATEMENT OF REVENUES**

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. fund (C)	Total (T)
<b>Taxes</b>				
County Wide Millage		702,575.22		702,575.22
Other				.00
<b>Total Taxes</b>	<b>.00</b>	<b>702,575.22</b>	<b>.00</b>	<b>702,575.22</b>
<b>Licenses and Permits</b>				
Specify				.00
<b>Federal Sources</b>				
Surface Tran. Program (STP)	491,519.75			491,519.75
C Funds - Federal				.00
D Funds - Federal	29,678.14			29,678.14
Congestion/Air Quality				.00
Bridge				.00
High Priority	44,751.80			44,751.80
Other				.00
<b>Total Federal Sources</b>	<b>565,949.69</b>	<b>.00</b>	<b>.00</b>	<b>565,949.69</b>
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
Engineering	5,600.00	4,400.00		10,000.00
Snow Removal		339,609.85		339,609.85
Urban Road	235,660.31	50,235.95		285,896.26
Allocation	2,135,755.03	1,666,426.71		3,802,181.74
<b>Total MTF</b>	<b>2,377,015.34</b>	<b>2,060,672.51</b>		<b>4,437,687.85</b>
<b>Other</b>				
State Critical Bridge		1,270.56		1,270.56
Other				.00
<b>Total Other</b>	<b>.00</b>	<b>1,270.56</b>	<b>.00</b>	<b>1,270.56</b>
<b>Economic Development Fund</b>				
Target Industries (A)				.00
Urban Congestion (C)				.00
Rural Primary (D)	39,449.33			39,449.33
Forest Road (E)	230,373.81	.00		230,373.81
Urban Area (F)				.00
Other Local Jobs Today	148.35			148.35
<b>Total EDF</b>	<b>269,971.49</b>	<b>.00</b>		<b>269,971.49</b>
<b>Total State Sources</b>	<b>2,646,986.83</b>	<b>2,061,943.07</b>	<b>.00</b>	<b>4,708,929.90</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.	341,544.76	797,333.64		1,138,878.40
Other Other Gov't Contri.		597,514.00	403.73	597,917.73
Total Contributions	<u>341,544.76</u>	<u>1,394,847.64</u>	<u>403.73</u>	<u>1,736,796.13</u>
<b><u>Charges for Service</u></b>				
Trunkline Maintenance			1,986,516.54	1,986,516.54
Trunkline Non-maintenance			4,205.37	4,205.37
Salvage Sales			18,069.60	18,069.60
Other				.00
Total Charges	<u>.00</u>	<u>.00</u>	<u>2,008,791.51</u>	<u>2,008,791.51</u>
<b><u>Interest and Rents</u></b>				
Interest Earned	5,007.07		8,169.44	13,176.51
Property Rentals				.00
Total Interest /Rents	<u>5,007.07</u>	<u>.00</u>	<u>8,169.44</u>	<u>13,176.51</u>
<b><u>Other</u></b>				
Special Assessments				.00
Land and Bldg. Sales				.00
Sundry Refunds				.00
Gain (Loss) Equip. Disp.	.00	.00	400.00	400.00
Contributions from Private Sources			8,449.24	8,449.24
Other Timber Sales			269.68	269.68
Other				.00
Total Other	<u>.00</u>	<u>.00</u>	<u>9,118.92</u>	<u>9,118.92</u>
<b><u>Other Financing Sources</u></b>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
Total Other Fin. Sources	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<u><u>3,559,488.35</u></u>	<u><u>4,159,365.93</u></u>	<u><u>2,026,483.60</u></u>	<u><u>9,745,337.88</u></u>

**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	<u>.00</u>	<u>.00</u>		<u>.00</u>
<b><u>Preservation - Structural Improvements</u></b>				
Roads	1,210,426.13	2,067,306.30		3,277,732.43
Structures	10,308.08			10,308.08
Safety Projects				.00
Roadside Parks				.00
Special Assessments				.00
Other				.00
Total Preservation - Struct Imp	<u>1,220,734.21</u>	<u>2,067,306.30</u>		<u>3,288,040.51</u>
<b><u>Maintenance</u></b>				
Roads	647,822.38	1,191,567.93		1,839,390.31
Structures	12,981.78	15,174.98		28,156.76
Roadside Parks				.00
Winter Maintenance	834,341.80	578,220.71		1,412,562.51
Traffic Control	34,782.16	18,286.12		53,068.28
Total Maintenance	<u>1,529,928.12</u>	<u>1,803,249.74</u>		<u>3,333,177.86</u>
Total Constr. and Maint.	<u>2,750,662.33</u>	<u>3,870,556.04</u>		<u>6,621,218.37</u>
<b><u>Other</u></b>				
Trunkline Maintenance			1,863,043.54	1,863,043.54
Trunkline Nonmaintenance			4,205.37	4,205.37
Administrative Expense	147,958.59	208,197.87		356,156.46
Equipment Expense - Net	27,888.38	58,062.91	40,354.80	126,306.09
Capital Outlay - Net	.00	.00	(671,603.72)	(671,603.72)
Debt Principal Payment	.00		1,023,025.65	1,023,025.65
Interest Expense			55,807.85	55,807.85
Drain Assessment				.00
Other				.00
Other				.00
Total Other	<u>175,846.97</u>	<u>266,260.78</u>	<u>2,314,833.49</u>	<u>2,756,941.24</u>
<b>Total Expenditures</b>	<u>2,926,509.30</u>	<u>4,136,816.82</u>	<u>2,314,833.49</u>	<u>9,378,159.61</u>



Year Ended - 12/31/2009

**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>3,559,488.35</u>	<u>4,159,365.93</u>	<u>2,026,483.60</u>	<u>9,745,337.88</u>
Total Expenditures	<u>2,926,509.30</u>	<u>4,136,816.82</u>	<u>2,314,833.49</u>	<u>9,378,159.61</u>
Excess of Revenues Over (Under) Expenditures	<u>632,979.05</u>	<u>22,549.11</u>	<u>(288,349.89)</u>	<u>367,178.27</u>
Optional Transfers		.00		
Optional Transfers (Emer. Local to Primary)		.00		
Total Optional Transfers	<u>.00</u>	<u>.00</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>632,979.05</u>	<u>22,549.11</u>	<u>(288,349.89)</u>	<u>367,178.27</u>
Beginning Fund Balance	<u>1,119,711.32</u>		<u>1,806,616.83</u>	<u>2,926,328.15</u>
*Adjustment				.00
Beginning Fund Balance Restated	<u>1,119,711.32</u>	.00	<u>1,806,616.83</u>	<u>2,926,328.15</u>
Interfund Adjustment				
Ending 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>

**EQUIPMENT EXPENSE**

Direct Equipment Expense

Labor and Fringe Benefits	709,124.55	
Depreciation	842,650.96	
Other Materials, Vchrs, & Misc.	438,946.98	
<b>Total Direct</b>		<b>1,990,722.49</b>

Indirect Equipment Expense

679,614.39

Operating Equipment Expense

Labor and Fringe Benefits		
Operating Expenses	473,616.37	
<b>Total Operating</b>		<b>473,616.37</b>

**TOTAL EQUIPMENT EXPENSE**

**3,143,953.25**

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Construction/Capacity Improvement				.00
Preservation - Structural Improvement	80,215.15	587,431.33		667,646.48
Maintenance	585,992.94	799,723.40		1,385,716.34
Inventory Operations			39,995.01	39,995.01
MDOT			720,123.98	720,123.98
Other Reimbursable Charges				.00
All Other Charges			204,165.35	204,165.35
Total Equipment Rental Credits	666,208.09	1,387,154.73	964,284.34	3,017,647.16
	(A)	(B)	(C)	(D)
(Gain) or Loss on Usage of Equipment				<u>126,306.09</u>
				(E)

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

Equipment Rental Credits	666,208.09	1,387,154.73	964,284.34	3,017,647.16
	(A)	(B)	(C)	(D)
Percent of Total	22.08%	45.97%	31.95%	100.00%
Prorated Total Equipment Expense	694,184.88	1,445,275.31	1,004,493.06	3,143,953.25
Prorated Gain / Loss on Usage (Net Equipment Expense)	<u>27,888.38</u>	<u>58,062.91</u>	<u>40,354.80</u>	<u>126,306.09</u>
				(E)

*The amounts for A - E must agree*

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

Override Calculation

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.		
Primary Preservation - Struct. Imp.	70,521.09	71,651.47
Primary Maintenance	358,624.97	364,373.37
Local Construction/Cap. Imp.		
Local Preservation - Struct. Imp.	283,060.85	287,598.03
Local Maintenance	368,861.27	374,773.75
Inventory	16,280.08	16,541.03
Equipment Expense - Direct	351,742.94	357,381.61
Equipment Expense - Indirect	96,475.32	98,021.72
Equipment Expense - Operating		
Administration	159,110.03	161,660.40
State Trunkline Maintenance		
Sundry Account Rec.		
Capital Outlay	2,309.45	2,346.47
*Other Distributive		
*Other		
*Other		
*Other		
*Other		
*Identify		
<b>A. Total Payroll</b>	<b>1,706,986.00</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>	343,858.43	79,768.00	596,737.42	1,279,821.25	15,320.65	9,201.82	2,324,707.57
<b>C. Less: Benefits Recovered</b>	62,324.75	12,850.62	100,941.01	261,666.27	3,239.60	1,721.14	442,743.39
<b>D. Less: Refunds</b>	1,687.20	21,546.16		124,382.97			147,616.33
<b>E. Benefits to be Distributed</b>	279,846.48	45,371.22	495,796.41	893,772.01	12,081.05	7,480.68	1,734,347.85
<b>F. Applicable Labor Cost</b>	1,706,986.00	1,706,986.00	1,706,986.00	1,706,986.00	1,706,986.00	1,706,986.00	
<b>G. Factor</b>	0.163942	0.02658	0.290451	0.523597	0.007077	0.004382	1.016029

\*\*Identify -

Other - (720-725) CDL, Safety shoes / glasses, EAP Prof. Serv.

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

Override Calculation:

	Cost of Operations	Distributed Total
Primary Construction/Cap. Imp.		.00
Primary Preservation - Struct. Imp.	1,139,392.18	80,884.31
Primary Maintenance	1,428,518.99	101,409.13
Local Construction/Cap. Imp.		.00
Local Preservation - Struct. Imp.	1,932,635.86	137,195.89
Local Maintenance	1,681,791.02	119,390.99
*Other		.00
*Other		.00
*Other		.00
*Other		.00
*Identify		
<b>A. Total Operations</b>	<b>6,182,338.05</b>	

	790 Small Road Tools	791 Inventory Adjustment	882 Liability Insurance	**Other (1)	**Other (2)	**Other (3)	Total
<b>B. Expenses Distributed</b>	200.87	35,575.19	79,570.33	33,978.09	115,908.87	173,646.97	438,880.32
<b>C. Applicable Operation Cost</b>	6,182,338.05	6,182,338.05	6,182,338.05	6,182,338.05	6,182,338.05	6,182,338.05	
<b>D. Factor</b>	0.000032	0.005754	0.012871	0.005496	0.018748	0.028088	0.070989

**\*\*Identify**

- Other (1) Meetings, Safety Meetings, Employee Training
- Other (2) Other Engineering, Contract Chgs., Umbrella Ins., Ins. Claims, Eng. Equip. Maint., Gravel Pit Maint.
- Other (3) Supplies: Survey, Traffic Ctrl, Sand/Gravel Screening, Seed/Mulch, Sign Shop

**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.	345,855.90	1,511,352.53	874,878.31	555,953.77	1,220,734.21	2,067,306.30
Special Assessment					.00	.00
Maintenance	1,495,566.07	1,783,651.76	34,362.05	19,597.98	1,529,928.12	1,803,249.74
<b>Total</b>	<u>1,841,421.97</u>	<u>3,295,004.29</u>	<u>909,240.36</u>	<u>575,551.75</u>	<u>2,750,662.33</u>	<u>3,870,556.04</u>

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

Report Date: 4/7/2010

Year Ended - 12/31/2009

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
Labor	405,490.61	856.92
Fringe Benefits	411,756.99	864.12
Equipment Rental	718,745.08	1,378.90
Materials	24,666.38	
Handling Charges		
Overhead	172,689.07	329.45
Other Vendor Payment	129,695.41	775.98
<b>Total Charges for Current Year</b>	<b>1,863,043.54</b>	<b>4,205.37</b>
Beginning Balance	364,944.72	.00
Sub-Total	2,227,988.26	4,205.37
Less Credits	1,854,553.14	4,205.37
<b>Ending Balance</b>	<b>373,435.12</b>	<b>.00</b>

Year Ended - 12/31/2009

**SCHEDULE OF CAPITAL OUTLAY**

*Override Calculations*

Land and Improvements (971 - 974)	1,833.20
Buildings (975)	88,659.85
Equipment Road (976, 981)	315,847.02
Equipment Shop (977)	18,896.10
Equipment Engineers (978)	2,806.25
Yard and Storage Equipment (979)	_____
Equipment Office (980)	1,934.46
Depletable Assets (987)	_____
Total Capital Outlay:	<u>429,976.88</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
Total Capital Outlay:	_____	_____	429,976.88	429,976.88
* Less : Equipment Retirements 689	_____	_____	_____	_____
Sub-total	.00	.00	429,976.88	429,976.88
* Less : Depreciation and Depletion 968	_____	_____	1,101,580.60	1,101,580.60
Net Capital Outlay Expenditure	_____	_____	(671,603.72)	(671,603.72)

**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)	_____	_____	5,956,404.96	5,956,404.96
Percentage of Total	0.0%	0.0%	100.0%	100 %
* Gain or (loss) on disposal 693	_____	_____	400.00	400.00

\*Overridable Fields

\*\* Do Not Include Infrastructure Balance

Year Ended - 12/31/2009

**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>4,437,687.85</u>
<b>DEDUCTIONS</b>			
Administrative Expense (from Page 5 Expenditures)			<u>356,156.46</u>
Total Capital Outlay (from Capital Outlay)			<u>429,976.88</u>
Debt Principal Payment (from Page 5 Expenditures)			<u>1,023,025.65</u>
Interest Expense (from Page 5 Expenditures)			<u>55,807.85</u>
Total Deductions			<u>1,864,966.84</u>
Adjusted MTF Returns			<u>2,572,721.01</u>
Preser - Struct Imp (from Page 5 Expenditures)	<u>1,220,734.21</u>	<u>2,067,306.30</u>	<u>3,288,040.51</u>
Routine Maintenance (from Page 5 Expenditures)	<u>1,529,928.12</u>	<u>1,803,249.74</u>	<u>3,333,177.86</u>
<b>Less</b> Federal Aid for Preser - Struct Imp	<u>565,949.69</u>	<u>.00</u>	<u>565,949.69</u>
<b>TOTAL RD EXPENSE</b> (Excluding Fed Aid)	<u><u>2,184,712.64</u></u>	<u><u>3,870,556.04</u></u>	<u><u>6,055,268.68</u></u>
90% of Adjusted MTF Returns			<u><u>2,315,448.91</u></u>



**TEN YEARS OF QUALIFIED EXPENDITURES  
FOR NONMOTORIZED IMPROVEMENTS**  
(for Compliance with Section 10K of Act51)

Fiscal Year	2000	2001	2002	2003	2004
Expenditures	22,000.00	55,456.00	113,037.20	1,147,665.00	200,602.00

Fiscal Year	2005	2006	2007	2008	2009
Expenditures	15,000.00	130,000.00	136,871.32	84,824.73	74,857.16

TOTAL 1,980,313.41

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

4,437,687.85 x .10 = 443,768.79

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**

## Activity 511

<u>Account Number</u>	<u>Account Name</u>	<u>Amount Recorded</u>
707	Wages - Shop and Garage	35,045.49
712-724	Fringe Benefits - Shop Employees	35,607.23
721	Drug Testing	3,753.33
728	Office Supplies - Shop	
731	Janitor Supplies - Shop	4,852.52
733	Welding Supplies	14,365.58
734	Safety Supplies - Shop	7,076.36
736	Tire Shop Supplies	
737	Shop Supplies	
791	Equipment Material/Parts Inventory Adjustment	46,543.18
801	Contractual Services - Shop	
805	Health Services	
806	Laundry Services	1,816.31
807	Data Processing - Shop	
810	Education Expense - Shop	1,732.63
850-859	Communications - Shop	4,691.85
861	Travel and Mileage - Shop Employees	
862	Freight Costs	7,335.59
875	Insurance - Shop Buildings	9,308.00
876	Insurance - Boiler and Machine	
878	Insurance - Fleet	83,467.00
883	Insurance - Underground Tank	2,485.00
921-923	Utilities - Shop and Storage Buildings	107,182.11
931	Buildings Repairs and Maintenance	144,108.51
932	Yard and Storage Repairs and Maintenance	3,596.21
933	Shop Equipment Repairs and Maintenance	6,424.45
934	Office Equipment Repairs and Maintenance	
941	Equipment Rental - Shop Pickup/Wrecker	
944-947	Underground Storage Tank Expense	15,025.21
956	Safety Expense - Shop	
968	Depreciation - Shop Building	87,525.60
968	Depreciation - Storage Building	29,414.72
968	Depreciation - Shop Equipment	17,156.53
968	Depreciation - Stockroom Expense	
	Other:	
	Small Tools	11,100.98
	<b>TOTAL (Transfer to Equipment Expenses)</b>	<b>679,614.39</b>

Year Ended - 12/31/2009

**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	159,110.03
709-714	Administrative Leave	
724	Fringe Benefits	161,660.40
727	Postage	1,817.25
728	Office Supplies	6,324.95
730	Dues and Subscriptions	2,780.22
801	Contractual Services	5,754.22
803	Legal Services	117,830.68
804	Auditing and Accounting Services	6,431.00
807	Data Processing	
810	Education	
850-853	Communications	4,030.94
861	Travel and Mileage	8,902.62
862	Freight	
873	Public Relations	
874	Advertising	3,016.97
875	Insurance - Building and Contents	
876	Insurance - Boiler and Machinery	752.67
877	Insurance - Bonds	
880	Insurance - Umbrella	
881	Insurance - Errors and Omissions	21,255.00
882	Insurance - General Liability	
920-923	Utilities	3,203.35
931	Building Repair/Maintenance	823.55
934	Office Equipment Repair/Maintenance	4,177.44
942	Building Rental	
955-956	Miscellaneous	
966-967	Overhead	
968	Depreciation - Buildings	4,153.92
968	Depreciation - Engineering Equipment	7,982.32
968	Depreciation - Office Equipment and Furniture	1,266.45
	Other: Association Services	7,901.00
	<b>TOTAL</b>	<b>529,174.98</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	
629	Overhead - State Trunkline Maintenance	173,018.52
691	Purchase Discounts	
	Other	
	<b>Total Credits to Administrative Expense</b>	<b>173,018.52</b>
	<b>Net Administrative Expense</b>	<b>356,156.46</b>

Year Ended - 12/31/2009

**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>
Mackinac Trail	T45n, R1&2W; Secs. 24 & 18	430,799.60	2
North Shore Dr.	T48N, R2E; Secs. 29 & 29	269,096.07	4
TOTAL		699,895.67	

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS**

Summary

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	<u>Primary System</u>		<u>Local System</u>	
ROADS	* <u>Unit</u>	<u>Expenditures</u>	* <u>Unit</u>	<u>Expenditures</u>
Reconstruction	_____ mi.	_____	_____ mi.	_____
Resurfacing	3.50 mi.	735,904.11	1.13 mi.	175,866.44
Gravel Surfacing	1.00 mi.	172,627.42	5.45 mi.	996,668.79
Paving Gravel Roads	1.85 mi.	301,894.60	4.73 mi.	894,771.07
SAFETY PROJECTS				
Intersection Improvements	_____ ea.	_____	_____ ea.	_____
Railroad Crossing Improvements	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
MISCELLANEOUS				
Roadside Parks	_____ ea.	_____	_____ ea.	_____
Other	_____ ea.	_____	_____ ea.	_____
<b>Subtotals</b>		<b><u>1,210,426.13</u></b>		<b><u>2,067,306.30</u></b>
BRIDGES				
Replacement	1.00 ea.	10,308.08	_____ ea.	_____
Recondition or Repair	_____ ea.	_____	_____ ea.	_____
Replace with Culvert	_____ ea.	_____	_____ ea.	_____
<b>Bridge Subtotals</b>		<b><u>10,308.08</u></b>		<b><u>.00</u></b>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<b><u>1,220,734.21</u></b>		<b><u>2,067,306.30</u></b>

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

Year Ended - 12/31/2009

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads			Population	
	Miles Outside Municipalities	Local Urban	Funds Received	Miles Outside Municipalities		Funds Received	Population Outside Municipalities	Population Received
				Total Local	Primary Urban			
Bay Mills	62.80		94,639.60	22.62		31,260.84	1,214	13,876.02
Bruce	78.93		118,947.51	37.81		52,253.42	1,940	22,174.20
Chippewa	29.76		44,848.32	10.43		14,414.26	238	2,720.34
Dafer	45.45		68,493.15	23.53		32,518.46	1,304	14,904.72
Detour	26.71		40,251.97	8.50		11,747.00	894	10,218.42
Drummond Island	89.66		135,117.62	11.75		16,238.50	992	11,338.56
Hulbert	8.80		13,261.60	8.83		12,203.06	211	2,411.73
Kinross	78.24	18.59	145,179.21	32.71	10.25	135,446.22	5,922	67,688.46
Pickford	69.17		104,239.19	27.21		37,604.22	1,584	18,105.12
Raber	59.72		89,998.04	9.80		13,543.60	670	7,658.10
Rudyard	72.96		109,950.72	39.50		54,589.00	1,315	15,030.45
Soo	42.55	15.27	86,523.94	33.47	16.45	191,081.34	2,652	30,312.36
Sugar Island	29.08		43,823.56	38.84		53,676.88	683	7,806.69
Superior	71.01		107,012.07	16.29		22,512.78	1,329	15,190.47
Trout Lake	77.78	.00	117,214.46	19.83		27,405.06	465	5,314.95
Whitefish	82.76		124,719.32	17.36		23,991.52	588	6,720.84
<b>Totals</b>	<b>925.38</b>	<b>33.86</b>	<b>1,444,220.28</b>	<b>358.48</b>	<b>26.70</b>	<b>730,486.16</b>	<b>22,001</b>	<b>251,471.43</b>

Local Road Rate Per Mile	1,507	Population Rate Per Capita	11.43
Local Urban Road Rate Per Mile	1,467	Primary Road Rate Per Mile	1,382
		Primary Urban Road Rate Per Mile	8,804

Year Ended - 12/31/2009

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**

Township	Expenditures			Township Contributions*
	Construction/ Capacity Improv	Preservation - Struct Improv	Total	
Bay Mills		84,728.13	84,728.13	32,921.00
Bruce		486,822.60	486,822.60	190,586.10
Chippewa		.00	.00	.00
Dafter		170,536.63	170,536.63	163,693.00
Detour		246,638.66	246,638.66	49,280.00
Drummond Island		.00	.00	10,277.80
Hulbert		5,703.76	5,703.76	.00
Kinross		491,187.30	491,187.30	47,920.00
Pickford		461,376.31	461,376.31	120,570.00
Raber		.00	.00	3,958.00
Rudyard		358,248.99	358,248.99	174,480.50
Soo		167,540.46	167,540.46	182,477.00
Sugar Island		458,842.17	458,842.17	41,800.00
Superior		238,440.05	238,440.05	39,990.00
Trout Lake		117,975.45	117,975.45	80,925.00
Whitefish		.00	.00	.00
TOTALS	.00	3,288,040.51	3,288,040.51	1,138,878.40

\* 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, 2009

SCHEDULE OF TOWNSHIP EXPENDITURES

TOWNSHIP	EXPENDITURES		TOTAL	TOWNSHIP CONTRIBUTIONS	
	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE			
	PRIMARY MAINTENANCE	LOCAL MAINTENANCE			
BAYMILLS	\$ 84,728.13	\$ 114,794.83	\$ 55,023.81	\$ 254,546.77	\$ 32,921.00
BRUCE	486,822.60	168,957.88	169,904.81	825,685.29	190,586.10
CHIPPEWA	-	33,230.46	32,370.64	65,601.10	-
DAFTER	170,536.63	103,215.74	143,493.88	417,246.25	163,693.00
DETOUR	246,638.66	18,194.25	52,306.00	317,138.91	49,280.00
DRUMMOND ISL.	-	98,211.16	60,548.68	158,759.84	10,277.80
HULBERT	5,703.76	34,614.08	62,275.21	102,593.05	-
KINROSS	491,187.30	84,594.97	161,835.52	737,617.79	47,920.00
PICKFORD	461,376.31	73,719.17	172,814.81	707,910.29	120,570.00
RABER	-	35,871.18	123,849.16	159,720.34	3,958.00
RUDYARD	358,248.99	113,749.83	262,588.13	734,586.95	174,480.50
SOO	167,540.46	241,301.16	54,699.39	463,541.01	182,477.00
SUGAR ISL.	458,842.17	143,100.50	121,528.08	723,470.75	41,800.00
SUPERIOR	238,440.05	112,052.09	63,077.90	413,570.04	39,990.00
TROUT LAKE	117,975.45	87,748.92	67,281.58	273,005.95	80,925.00
WHITEFISH	-	66,571.90	199,652.14	266,224.04	-
TOTALS	\$ 3,288,040.51	\$ 1,529,928.12	\$ 1,803,249.74	\$ 6,621,218.37	\$ 1,138,878.40