

**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

Brian F. Decker  
CHIEF FINANCIAL OFFICER  
Howard Wood  
CHAIRMAN  
April 7, 2009  
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>	<b>3,293,506.42</b>

**TOTAL LIABILITIES AND FUND BALANCES** 5,169,857.53

**CAPITAL ASSETS ACCOUNT GROUP**

<b>Assets</b>	(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>	<b>71,538,026.24</b>
<b>Equities</b>		
Plant and Equipment Equity:		
Primary		
Local		
Co. Road Comm.	5,284,801.24	
Infrastructure	66,253,225.00	
	<b>Total Equities</b>	<b>71,538,026.24</b>
<b>Long Term Debt</b>		
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>	<b>1,057,362.66</b>
<b>Fiduciary Fund</b>		
Deferred Compensation (Pension) Plan		.00

## 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>

**Licenses and Permits**

Specify				.00
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**Federal Sources**

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>

**STATE SOURCES****Michigan Transportation Fund**

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>

**Other**

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>

**Economic Development Fund**

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>Contributions From Local Units</b>				
City and Village				.00
Township Contr.	341,544.76	797,333.64		1,138,878.40
Other Other Gov't Contr.		597,514.00	403.73	597,917.73
<b>Total Contributions</b>	<b>341,544.76</b>	<b>1,394,847.64</b>	<b>403.73</b>	<b>1,736,796.13</b>
<b>Charges for Service</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
<b>Total Charges</b>	<b>.00</b>	<b>.00</b>	<b>2,008,791.51</b>	<b>2,008,791.51</b>
<b>Interest and Rents</b>				
Interest Earned	5,007.07		8,169.44	13,176.51
Property Rentals				.00
<b>Total Interest /Rents</b>	<b>5,007.07</b>	<b>.00</b>	<b>8,169.44</b>	<b>13,176.51</b>
<b>Other</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
<b>Total Other</b>	<b>.00</b>	<b>.00</b>	<b>9,118.92</b>	<b>9,118.92</b>
<b>Other Financing Sources</b>				
County Appropriation				.00
Bond Proceeds				.00
Note Proceeds				.00
Inst. Purch./Leases				.00
<b>Total Other Fin. Sources</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>3,559,488.35</b>	<b>4,159,365.93</b>	<b>2,026,483.60</b>	<b>9,745,337.88</b>

**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	<u>1,210,426.13</u>	<u>2,067,306.30</u>		<u>3,277,732.43</u>
Structures	<u>10,308.08</u>			<u>10,308.08</u>
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	<u>647,822.38</u>	<u>1,191,567.93</u>		<u>1,839,390.31</u>
Structures	<u>12,981.78</u>	<u>15,174.98</u>		<u>28,156.76</u>
Roadside Parks				.00
Winter Maintenance	<u>834,341.80</u>	<u>578,220.71</u>		<u>1,412,562.51</u>
Traffic Control	<u>34,782.16</u>	<u>18,286.12</u>		<u>53,068.28</u>
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			<u>1,863,043.54</u>	<u>1,863,043.54</u>
Trunkline Nonmaintenance			<u>4,205.37</u>	<u>4,205.37</u>
Administrative Expense	<u>147,958.59</u>	<u>208,197.87</u>		<u>356,156.46</u>
Equipment Expense - Net	<u>27,888.38</u>	<u>58,062.91</u>	<u>40,354.80</u>	<u>126,306.09</u>
Capital Outlay - Net	<u>.00</u>	<u>.00</u>	<u>(671,603.72)</u>	<u>(671,603.72)</u>
Debt Principal Payment	<u>.00</u>		<u>1,023,025.65</u>	<u>1,023,025.65</u>
Interest Expense			<u>55,807.85</u>	<u>55,807.85</u>
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>	<b><u>2,926,509.30</u></b>	<b><u>4,136,816.82</u></b>	<b><u>2,314,833.49</u></b>	<b><u>9,378,159.61</u></b>

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				<u>.00</u>
Beginning Fund Balance Restated	<u>1,119,711.32</u>	<u>.00</u>	<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

Operating Equipment Expense	679,614.39
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
(Gain) or Loss on Usage of Equipment	(A)	(B)	(C)	(D)
				126,306.09
				(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
Percent of Total	(A) 22.08%	(B) 45.97%	(C) 31.95%	(D) 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)	27,888.38	58,062.91	40,354.80	126,306.09
				(E)

*The amounts for A - E must agree*

Year Ended - 12/31/2009

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS** **Override Calculation**

	Total Labor Charge	Distributive Total Calc.
Primary Construction/Cap. Imp.		71,651.47
Primary Preservation - Struct. Imp.	70,521.09	
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		
*Identify		
<b>A. Total Payroll</b>	<b>1,706,986.00</b>	

	709-714	719	715/718	716	717	720-725		Distributive Total Calc.
	Vacation	Workers Comp.	Soc. Sec. Retirement	Health Insurance	Life and Disability Insurance	**Other		
	Holiday							
	Sick Leave	Insurance						
	Longevity							
<b>B. Total Fringe Benefits</b>	<b>343,858.43</b>	<b>79,768.00</b>	<b>596,737.42</b>	<b>1,279,821.25</b>	<b>15,320.65</b>	<b>9,201.82</b>	<b>2,324,707.57</b>	
<b>C. Less: Benefits Recovered</b>	<b>62,324.75</b>	<b>12,850.62</b>	<b>100,941.01</b>	<b>261,666.27</b>	<b>3,239.60</b>	<b>1,721.14</b>	<b>442,743.39</b>	
<b>D. Less: Refunds</b>	<b>1,687.20</b>	<b>21,546.16</b>		<b>124,382.97</b>			<b>147,616.33</b>	
<b>E. Benefits to be Distributed</b>	<b>279,846.48</b>	<b>45,371.22</b>	<b>495,796.41</b>	<b>893,772.01</b>	<b>12,081.05</b>	<b>7,480.68</b>	<b>1,734,347.85</b>	
<b>F. Applicable Labor Cost</b>	<b>1,706,986.00</b>	<b>1,706,986.00</b>	<b>1,706,986.00</b>	<b>1,706,986.00</b>	<b>1,706,986.00</b>	<b>1,706,986.00</b>		
<b>G. Factor</b>	<b>0.163942</b>	<b>0.02658</b>	<b>0.290451</b>	<b>0.523597</b>	<b>0.007077</b>	<b>0.004382</b>	<b>1.016029</b>	

**\*\*Identify -**

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

Year Ended - 12/31/2009

**DISTRIBUTIVE EXPENSE - OVERHEAD**

Account No. 705 - 957

 Override Calculation:

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

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

**\*\*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

Year Ended - 12/31/2009

**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>	<b>1,841,421.97</b>	<b>3,295,004.29</b>	<b>909,240.36</b>	<b>575,551.75</b>	<b>2,750,662.33</b>	<b>3,870,556.04</b>

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.%	100.%	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>

**DEDUCTIONS**

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>
 TOTAL RD EXPENSE (Excluding Fed Aid)	<u>2,184,712.64</u>	<u>3,870,556.04</u>	<u>6,055,268.68</u>
 90% of Adjusted MTF Returns			<u>2,315,448.91</u>

Year Ended - 12/31/2009

**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.

$$\underline{4,437,687.85} \times .10 = \underline{443,768.79}$$

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**

## Activity 511

## **ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION**

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

**Less: Credits to Administrative Expense**

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>		173,018.52
<b>Net Administrative Expense</b>		356,156.46

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	<u>699,895.67</u>	

Year Ended - 12/31/2009

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS****Summary****CONSTRUCTION / CAPACITY IMPROVEMENTS**

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

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	<u>Primary System</u>		<u>Local System</u>	
	<u>* Unit</u>	<u>Expenditures</u>	<u>* Unit</u>	<u>Expenditures</u>
ROADS				
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>1,210,426.13</b>		<b>2,067,306.30</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>10,308.08</b>		<b>.00</b>
<b>TOTAL PRESERVATION - STRUCT IMP</b>		<b>1,220,734.21</b>		<b>2,067,306.30</b>

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

## SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population		
	Miles		Funds Received	Miles		Funds Received	Municipalities		Funds Received
	Outside Municipalities	Local Urban	Total Primary	Primary	Urban	31,260.84	1,214	13,876.02	
Bay Mills	62.80	94,639.60		22.62					
Bruce	78.93	118,947.51		37.81					
Chippewa	29.76	44,848.32		10.43					
Daffer	45.45	68,493.15		23.53					
Detour	26.71	40,251.97		8.50					
Drummond Island	89.66	135,117.62		11.75					
Hulbert	8.80	13,261.60		8.83					
Kimross	78.24	18.59	145,179.21	32.71	10.25				
Pickford	69.17	104,239.19		27.21					
Raber	59.72	89,998.04		9.80					
Rudyard	72.96	109,950.72		39.50					
Soo	42.55	15.27	86,523.94	33.47	16.45				
Sugar Island	29.08		43,823.56	38.84					
Superior	71.01		107,012.07	16.29					
Trout Lake	77.78	.00	117,214.46	19.83					
Whitefish	82.76		124,719.32	17.36					
<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>	

## 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
<b>TOTALS</b>	<b>.00</b>	<b>3,288,040.51</b>	<b>3,288,040.51</b>	<b>1,138,878.40</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, 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

## EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL	TOWNSHIP CONTRIBUTIONS
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	