

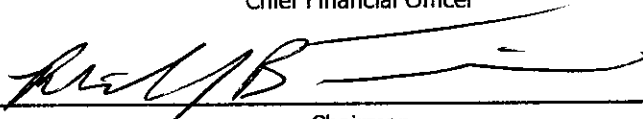
2013
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan
Year Ended 2013

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

4-25-14

Date

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

BALANCE SHEET

Assets

General Operating Fund

1. Cash	\$795,026.96
2. Investments	250,438.40
3. Accounts Receivable	
a. Michigan Transportation Fund	682,388.51
b. State Trunkline Maintenance	467,984.51
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	200,670.86
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	785,742.31

Inventories/Pre-Paid Insurance/Other

	0.00
4. Deferred Expense State Aid	309,972.90
5. Road Materials	268,212.18
6. Equipment Materials and Parts	163,873.50
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	

9. Other

(1,072.59)

10. TOTAL ASSETS

\$3,923,237.54

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$234,217.03
12. Notes Payable (Short Term	0.00
13. Accrued Liability	177,192.41
14. Advances	353,380.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	785,742.31
18. Other	135,771.34

Fund Balances

19. Primary Road Fund	1,096,060.03
20. Local Road Fund	0.00
21. County Road Commission Fund	1,140,874.42
22. Total Fund Balances	2,236,934.45

23. TOTAL LIABILITIES AND FUND BALANCES

\$3,923,237.54

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	(329,649.09)	842,890.59	
27. Buildings	4,270,895.67		
27 a. Less: Accumulated Depreciation	(2,171,240.87)	2,099,654.80	
28. Equipment - Road	12,542,444.99		
28 a. Less: Accumulated Depreciation	(12,044,232.56)	498,212.43	
29. Equipment - Shop	273,635.50		
29 a. Less: Accumulated Depreciation	(204,949.73)	68,685.77	
30. Equipment - Engineers	65,721.29		
30 a. Less: Accumulated Depreciation	(62,859.16)	2,862.13	
31. Yard and Storage Equipment	0.00		
31 a. Less: Accumulated Depreciation	0.00	0.00	
32. Office Equipment and Furniture	51,492.62		
32 a. Less: Accumulated Depreciation	(45,623.52)	5,869.10	
33. Infrastructure	99,679,385.00		
33 a. Less: Accumulated Depreciation	(24,213,337.00)	75,466,048.00	
34. Vehicles	0.00		
34 a. Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		<u>\$79,253,624.55</u>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a. Primary	0.00	
	37 b. Local	0.00	
	37 c. Co. Road Comm.	3,787,576.55	
	37 d. Infrastructure	75,466,048.00	
	38. Total Equities		<u>\$79,253,624.55</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		129,255.50	
42. Installment/Lease Purchase Payable		249,435.69	
43. Other		550,000.00	
	44. Total Liabilities		<u>\$928,691.19</u>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<u>\$0.00</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$233,298.68	\$527,421.91	\$0.00	\$760,720.59
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	<u>233,298.68</u>	<u>527,421.91</u>	<u>0.00</u>	<u>760,720.59</u>
Licenses and Permits				
49. Specify	0.00	330.00	0.00	330.00
Federal Sources				
50. Surface Tran. Program (STP)	723,346.78	0.00	0.00	723,346.78
51. C Funds - Federal	112,350.00	0.00	0.00	112,350.00
52. D Funds - Federal	175,994.94	0.00	0.00	175,994.94
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	31,304.56	0.00	0.00	31,304.56
56. Total Federal Sources	<u>1,042,996.28</u>	<u>0.00</u>	<u>0.00</u>	<u>1,042,996.28</u>
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	1,712.15	1,317.55		3,029.70
58. Snow Removal	0.00	334,195.31		334,195.31
59. Urban Road	241,525.71	51,972.96		293,498.67
60. Allocation	2,253,530.55	1,734,169.57		3,987,700.12
61. Total MTF	<u>2,496,768.41</u>	<u>2,121,655.39</u>		<u>4,618,423.80</u>
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	0.00	0.00	0.00	0.00
64. Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban congestion (C)	324,250.01	0.00		324,250.01
67. Rural Primary (D)	235,932.64	0.00		235,932.64
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	<u>560,182.65</u>	<u>230,361.91</u>		<u>790,544.56</u>
72. Total State Sources	<u>\$3,056,951.06</u>	<u>\$2,352,017.30</u>	<u>\$0.00</u>	<u>\$5,408,968.36</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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.	160,267.50	186,113.16	0.00	346,380.66
75. Other	0.00	0.00	2,022.49	2,022.49
76. Total Contributions	160,267.50	186,113.16	2,022.49	348,403.15
Charges for Service				
77. Trunkline Maintenance	0.00		2,888,941.60	2,888,941.60
78. Trunkline Non-maintenance	0.00		97,361.99	97,361.99
79. Salvage Sales	0.00	0.00	16,684.05	16,684.05
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	3,002,987.64	3,002,987.64
Interest and Rents				
82. Interest Earned	2,681.54	0.00	4,565.86	7,247.40
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,681.54	0.00	4,565.86	7,247.40
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	0.00	0.00
88. Gain (Loss) Equip. Disp.	0.00	0.00	358.01	358.01
89. Contributions from Private Sources	0.00	0.00	5,575.60	5,575.60
90. Other	0.00	0.00	75,036.54	75,036.54
91. Total Other	0.00	0.00	80,970.15	80,970.15
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	550,000.00	0.00	0.00	550,000.00
95. Inst. Purch./Leases	0.00	0.00	0.00	0.00
96. Total Other Fin. Sources	550,000.00	0.00	0.00	550,000.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$5,046,195.06	\$3,065,882.37	\$3,090,546.14	\$11,202,623.57

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	2,173,472.88	894,138.72		3,067,611.60
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.	2,173,472.88	894,138.72		3,067,611.60
Maintenance				
111. Roads	1,063,620.52	1,313,926.51		2,377,547.03
112. Structures	7,182.31	7,420.48		14,602.79
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,495,877.99	772,200.76		2,268,078.75
115. Traffic Control	186,684.52	34,341.57		221,026.09
116. Total Maintenance	2,753,365.34	2,127,889.32		4,881,254.66
117. Total Construction, Preservation And Maintenance.	4,926,838.22	3,022,028.04		7,948,866.26
Other				
118. Trunkline Maintenance	0.00		2,753,547.60	2,753,547.60
119. Trunkline Non-maintenance	0.00		97,361.99	97,361.99
120. Administrative Expense	148,866.85	91,312.07		240,178.92
121. Equipment - Net	(40,207.78)	(47,457.74)	(45,630.78)	(133,296.30)
122. Capital Outlay - Net	0.00	0.00	(400,987.95)	(400,987.95)
123. Debt Principal Payment	0.00	0.00	262,824.75	262,824.75
124. Interest Expense	0.00	0.00	10,701.84	10,701.84
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	108,659.07	43,854.33	2,677,817.45	2,830,330.85
128. Total Expenditures	\$5,035,497.29	\$3,065,882.37	\$2,677,817.45	\$10,779,197.11

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	\$5,046,195.06	\$3,065,882.37	\$3,090,546.14	\$11,202,623.57
130. Total Expenditures	5,035,497.29	3,065,882.37	2,677,817.45	10,779,197.11
131. Excess of Revenues Over (Under) Expenditures	<u>10,697.77</u>	<u>0.00</u>	<u>412,728.69</u>	<u>423,426.46</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>10,697.77</u>	<u>0.00</u>	<u>412,728.69</u>	<u>423,426.46</u>
136. Beginning Fund	672,633.57	0.00	1,140,874.42	1,813,507.99
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	672,633.57	0.00	1,140,874.42	1,813,507.99
139. Interfund Transfer(County to Primary and/or Local)	412,728.69	0.00	(412,728.69)	0.00
140. Ending Fund Balance	<u>\$1,096,060.03</u>	<u>\$0.00</u>	<u>\$1,140,874.42</u>	<u>\$2,236,934.45</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$917,835.93	
142. Depreciation	415,887.01	
143. Other	618,395.61	
144. Total Direct		1,952,118.55

145. Indirect Equipment Expense		627,389.47
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	951,538.03	
148. Total Operating		\$951,538.03

149. TOTAL EQUIPMENT EXPENSE\$3,531,046.05**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	27,112.00	344,410.25		371,522.25
152. Maintenance	1,078,207.90	960,212.60		2,038,420.50
153. Inventory Operations	0.00	0.00	43,804.20	43,804.20
154. MDOT	0.00		1,086,253.65	1,086,253.65
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	124,341.75	124,341.75
157. Total Equipment Rental Credits	1,105,319.90	1,304,622.85	1,254,399.60	3,664,342.35
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				(133,296.30)

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,105,319.90	\$1,304,622.85	\$1,254,399.60	\$3,664,342.35
	(A)	(B)	(C)	(D)
160. Percent of Total	30.16 %	35.60 %	34.23 %	100.00 %
161. Prorated Total Equipment Expense	1,065,112.12	1,257,165.11	1,208,768.82	3,531,046.05
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	(40,207.78)	(47,457.74)	(45,630.78)	(133,296.30)

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct Imp.	58,461.66	72,562.03
165. Primary Maintenance	543,446.82	674,519.81
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	179,903.23	223,294.09
168. Local Maintenance	418,485.13	519,418.62
169. Inventory	20,576.08	25,538.82
170. Equipment Expense - Direct	409,530.62	508,305.31
171. Equipment Expense - Indirect	93,736.53	116,344.84
172. Equipment Expense - Operating	0.00	0.00
173. Administration	169,784.46	210,734.77
174. State Trunkline Maintenance	528,089.80	
175. Sundry Account Rec.	3,515.44	
176. Capital Outlay	3,485.26	4,325.87
177. Other	0.00	0.00
178. Total Payroll	\$2,429,015.03	
179. Less Applicable Payroll	(531,605.24)	
180. Total Applicable Labor Cost	\$1,897,409.79	Total Distributive \$2,355,044.16

	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	\$332,734.38	\$78,115.00	\$760,782.83	\$1,921,990.75	\$6,332.20	\$37,720.23	\$3,137,675.39
182. Less: Benefits Recovered	(102,739.71)	(11,481.80)	(162,655.22)	(381,581.09)	(1,763.25)	(13,211.65)	(673,432.72)
183. Less: Refunds	(91.66)	(50,008.21)	0.00	(59,098.64)	0.00	0.00	(109,198.51)
184. Benefits to be Distributed	229,903.01	16,624.99	598,127.61	1,481,311.02	4,568.95	24,508.58	2,355,044.16
185. Applicable Labor Cost	1,897,409.79	1,897,409.79	1,897,409.79	1,897,409.79	1,897,409.79	1,897,409.79	
186. Factor	0.121167	0.008762	0.315234	0.780702	0.002408	0.012917	1.241190

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	2,117,562.85	55,910.01
189. Primary Maintenance	2,682,538.25	70,823.24
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	871,138.03	23,000.66
192. Local Maintenance	2,073,155.69	54,737.53
193. Other	0.00	0.00
194. TOTAL	\$7,744,394.82	\$204,471.44

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	469.97	47,841.59	(59,714.30)	0.00	215,874.18	\$204,471.44
196. Applicable Operation Cost	7,744,394.82	7,744,394.82	7,744,394.82	7,744,394.82	7,744,394.82	
197. Factor	0.000061	0.006178	(0.007711)	0.000000	0.027875	\$0.026403

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	Primary	Local	Primary	Local	Primary	Local
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	218,933.82	886,732.42	1,954,539.06	7,406.30	2,173,472.88	894,138.72
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	2,582,496.79	2,099,534.37	170,868.55	28,354.95	2,753,365.34	2,127,889.32
202. Total	<u>\$2,801,430.61</u>	<u>\$2,986,266.79</u>	<u>\$2,125,407.61</u>	<u>\$35,761.25</u>	<u>\$4,926,838.22</u>	<u>\$3,022,028.04</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$528,089.80	\$14,656.05
204. Fringe Benefits	709,763.36	20,587.36
205. Equipment Rental	1,062,836.15	23,417.50
206. Materials	176,998.54	31,046.91
207. Handling Charges	0.00	0.00
208. Overhead	275,859.75	7,654.17
209. Other	0.00	0.00
210. Total Charges for Current Yea	<u>\$2,753,547.60</u>	<u>\$97,361.99</u>
211. Beginning Balance	378,169.02	0.00
212. Sub-Total	3,131,716.62	97,361.99
213. Less Credits	(2,663,732.11)	(97,361.99)
214. Ending Balance	<u>\$467,984.51</u>	<u>\$0.00</u>

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	14,268.93
217. Equipment Road (976, 981)	141,104.82
218. Equipment Shop (977)	7,837.00
219. Equipment Engineers (978)	3,962.93
220. Yard and Storage Equipment (979)	0.00
221. Equipment Office (980)	6,470.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$173,643.68</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	173,643.68	173,643.68
225. Less: Equipment Retirements 689	0.00	0.00	(369.59)	(369.59)
226. Sub-total	0.00	0.00	173,274.09	173,274.09
227. Less: Depreciation and Depletion 968	0.00	0.00	(574,262.04)	(574,262.04)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$(400,987.95)</u>	<u>\$(400,987.95)</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	4,223,210.63	4,223,210.63
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	358.01	358.01

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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			\$4,618,423.80
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 5 Expenditures)			240,178.92
234. Total Capital Outlay (from Capital Outlay)			173,643.68
235. Debt Principal Payment (from Page 5 Expenditures)			262,824.75
236. Interest Expense (from Page 5 Expenditures)			10,701.84
236 a. Total Deductions			687,349.19
236 b. Adjusted MTF Returns			3,931,074.61
237. Preser - Struct Imp (from Page 5 Expenditures)	\$2,173,472.88	\$894,138.72	3,067,611.60
238. Routine Maintenance (from Page 5 Expenditures)	2,753,365.34	2,127,889.32	4,881,254.66
239. Less Federal Aid for Preser - Struct Imp	(1,042,996.28)	0.00	(1,042,996.28)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	3,883,841.94	3,022,028.04	6,905,869.98
241. 90% of Adjusted MTF Returns			3,537,967.15

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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

Fiscal Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenditures (\$)	200,602.00	15,000.00	130,000.00	136,871.32	84,824.73
Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	74,857.16	129,822.00	232,490.57	296,293.18	246,025.00
				242. TOTAL	<u>\$1,546,785.96</u>

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

$$4,618,423.80 \times .10 = 461,842.38$$

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$36,366.88
712-724	Fringe Benefits - Shop Employees	45,138.21
721	Drug Testing	3,893.17
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	5,633.59
733	Welding Supplies	4,199.46
734	Safety Supplies - Shop	6,538.60
736	Tire Shop Supplies	0.00
737	Shop Supplies	6,792.73
791	Equipment Material/Parts Inventory Adjustment	32,235.44
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	1,519.25
807	Data Processing - Shop	0.00
810	Education Expense - Shop	2,985.91
850-859	Communications - Shop	4,909.51
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	5,643.56
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	14,700.00
878	Insurance - Fleet	82,095.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	109,846.59
931	Buildings Repairs and Maintenance	139,525.80
932	Yard and Storage Repairs and Maintenance	6,298.65
933	Shop Equipment Repairs and Maintenance	1,294.90
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	122.00
944-947	Underground Storage Tank Expense	375.59
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	95,960.79
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	17,103.12
968	Depreciation - Stockroom Expense	0.00
707	Other:	4,210.72
	243. TOTAL	\$627,389.47

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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	\$169,784.46
709-714	Administrative Leave	0.00
724	Fringe Benefits	210,734.77
727	Postage	2,015.81
728	Office Supplies	6,138.90
730	Dues and Subscriptions	2,529.80
801	Contractual Services	7,486.91
803	Legal Services	51,196.29
804	Auditing and Accounting Services	7,050.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	3,754.10
861	Travel and Mileage	9,068.25
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	1,808.93
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	21,125.00
882	Insurance - General Liability	0.00
920-923	Utilities	4,614.63
931	Building Repair/Maintenance	911.41
934	Office Equipment Repair/Maintenance	7,861.18
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	1,100.80
968	Depreciation - Office Equipment and Furniture	2,956.18
	Other:	9,401.50
	244. TOTAL	\$523,692.84
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(283,513.92)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(283,513.92)
	245. Net Administrative Expense	\$240,178.92

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

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>
Basnau Road	T45N; R7W, Sec. 2 & 3	102,661.55	GravelSurfacing
Homestead Road	T46N; R2E, Sec. 34, 35, 36; T45: R2E, Sec.1	578,553.88	PavingGravelRoads
246. Total		<u>\$681,215.43</u>	

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

**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	7.00 mi.	1,582,014.07	0.00 mi.	0.00
253. Gravel Surfacing	0.00 mi.	12,904.93	5.43 mi.	894,138.72
254. Paving Gravel Roads	4.10 mi.	578,553.88	0.00 mi.	0.00
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>2,173,472.88</u>		<u>894,138.72</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>\$2,173,472.88</u>		<u>\$894,138.72</u>

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

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities			Miles Outside Municipalities				
	Total Local	Local Urban	Funds Received	Total Primary	Primary Urban	Funds Received	Population Outside Municipalities	Funds Received
	(mi)	(mi)	(\$)	(mi)	(mi)	(\$)		(\$)
Bay Mills	63.16	0.00	99,855.96	22.62	0.00	32,663.28	1,477	16,601.48
Bruce	78.93	0.00	124,788.33	37.81	0.00	54,597.64	2,128	23,918.72
Chippewa	29.76	0.00	47,050.56	10.43	0.00	15,060.92	213	2,394.12
Dafter	45.45	0.00	71,856.45	23.53	0.00	33,977.32	1,263	14,196.12
Detour	26.71	0.00	42,228.51	8.50	0.00	12,274.00	807	9,070.68
Drummond Island	89.66	0.00	141,752.47	11.75	0.00	16,967.00	1,058	11,891.92
Hulbert	8.80	0.00	13,912.80	8.83	0.00	12,750.52	168	1,888.32
Kinross	78.24	18.59	151,972.83	32.21	10.25	140,042.49	7,561	84,985.64
Pickford	69.27	0.00	109,515.86	27.21	0.00	39,291.24	1,595	17,927.80
Raber	59.82	0.00	94,575.42	9.80	0.00	14,151.20	647	7,272.28
Rudyard	72.96	0.00	115,349.76	39.50	0.00	57,038.00	1,370	15,398.80
Soo	42.55	15.27	90,497.22	33.47	16.45	198,436.94	3,141	35,304.84
Sugar Island	29.08	0.00	45,975.48	38.84	0.00	56,084.96	652	7,328.48
Superior	71.01	0.00	112,266.81	16.29	0.00	23,522.76	1,337	15,027.88
Trout Lake	77.79	0.00	122,985.99	19.83	0.00	28,634.52	384	4,316.16
Whitefish	82.76	0.00	130,843.56	17.36	0.00	25,067.84	575	6,463.00
266. Totals	925.95	33.86	\$1,515,428.01	357.98	26.70	\$760,560.63	24,376	\$273,986.24

Local Road Rate Per Mile	1581	Primary Road Rate Per Mile	1444
Local Urban Road Rate Per Mile	1521	Primary Urban Road Rate Per Mile	9125
Population Rate Per Capita	11.24		

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills				
Bruce	0.00	1,430,606.73	1,430,606.73	115,071.31
Chippewa	0.00	1,228.01	1,228.01	0.00
Dafter				
Detour				
Drummond Island	0.00	0.00	0.00	2,828.32
Hulbert	0.00	102,661.55	102,661.55	0.00
Kinross	0.00	17,148.08	17,148.08	0.00
Pickford	0.00	290,721.61	290,721.61	95,200.00
Raber				
Rudyard	0.00	899.37	899.37	24,879.53
Soo	0.00	633,786.02	633,786.02	60,267.50
Sugar Island	0.00	590,560.23	590,560.23	48,134.00
Superior				
Trout Lake				
Whitefish				
267. Totals	\$0.00	\$3,067,611.60	\$3,067,611.60	\$346,380.66

*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.

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: Bit Resurf & Drainage Imprv

					Location			
MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
105917	River	2	13	1,469,601	5.094	11.148	09/25/2013	Asphalt
117323	River 2	2	13	1,469,601	16.134	17.332	10/02/2013	Asphalt

Work Type: Recnst Exist, No Widen

					Location			
MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
0	Basnau	2	13	1,464,809	1.848	2.132	10/01/2013	Gravel
1	Hanna	2	13	1,465,704	0.000	1.500	10/01/2013	Gravel

Work Type: HMA cap (no membrane)

					Location			
MDOT Job #	Agency Job ID	Number of Lanes Treated	PR Version	PR Number	Begin Mile Point	End Mile Point	Date Open to Traffic	Pavement Type
105916	Homest	2	13	1,474,711	3.124	7.254	06/17/2013	Asphalt

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

Sub Ledger Report

Line 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	785,742.31
040	Sundry Accts Rec.	0.00

Line 9 Other (Identify)

Account	Description	Amount (\$)
040	A/R Retirees BCBS should be in Line 3 (f)	(1,072.59)

Line 18 Other (Identify)

Account	Description	Amount (\$)
228	Due to State of Michigan	135,771.34

Line 43 Other - B

Account	Description	Amount (\$)
305.12	S.I.B. Loan	550,000.00

Line 49 Specify - Local

Account	Description	Amount (\$)
451	Permit Fees	330.00

Line 55 FS-Other - Primary

Account	Description	Amount (\$)
510.03	Hazard / Safety Funds	31,304.56

Line 75 CFL-Other - County

Account	Description	Amount (\$)
584	Other Gov't Contributions	2,022.49

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	0.00

Line 90 Other2 Other - County

Account	Description	Amount (\$)
696	Insurance Recoveries	75,036.54

Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

Line 143 Other - Primary

Account	Description	Amount (\$)
510	Materials, Vend Pmts, & Misc.	618,395.61

Line 156 All Other Charges - County

Account	Description	Amount (\$)
510	Equipment Maint.	26,257.65
511	Indirect Equip. Maint.	16,410.10
514	Other Distributive Exp.	81,012.60
515	Administrative Exp.	466.50
900	Capital Outlay	194.90

Line 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	26,310.23
722	CDL	2,596.00
734.01	Safety Shoes / Glasses	8,814.00

Line 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(5,800.05)
725	Fringe Benefit Reduction	(5,611.33)
734.01	Safety Shoes / Glasses	(1,800.27)

Line 195 Expenses Distributed - Other

Account	Description	Amount (\$)
704	Meetings	11,809.66
705	Other Engineering Costs	33,351.30
705.01	SESC Costs	2,613.00
705.02	Bridge Inspections	28,890.00
729	Surveyor Supplies	1,424.25
732	Traffic Control Supplies	2,494.84
734	Road Safety Supplies / Safety Meetings	23,092.39
761	Sand / Gravel Screening	71,214.81
762	Pavement Crack Sealing Supplies	0.00
771	Seed / Mulch Supplies	3,388.74
801	Contractual Charges	3,660.28
810	Employee Training	1,403.54
862	Freight Charges	0.00
880	Umbrella Insurance	7,640.00
890	Insurance Claims	2,736.40
933	Sign Shop Supplies	5,129.43
934	Engineering Equip. Maint.	218.40
957	Gravel Pit Maint. / Inspect.	16,807.14

Line 242 Expenditure10

Account	Description	Amount (\$)
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Year Ended - 2013

Start: 01/01/2013 End: 12/31/2013

999 Total Non-Motorized for all Projects 246,025.00

Line 243 707 Other

Account	Description	Amount (\$)
936	Small Tools	4,210.72

Line 244 244 Other

Account	Description	Amount (\$)
703	Equipment Rental Charges	466.50
739	County Map Purchase	(26.00)
808	Association Services	8,961.00

CHIPPEWA COUNTY ROAD COMMISSION

YEAR ENDED: DECEMBER 31, 2013

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL	TOWNSHIP CONTRIBUTIONS
BAYMILLS	\$ -	\$ -	\$ 136,649.28	\$ 78,133.67	\$ 214,782.95	\$ -
BRUCE	1,430,606.73		225,018.05	182,149.88	1,837,774.66	115,071.31
CHIPPEWA	1,228.01		58,350.07	42,896.74	102,474.82	-
DAFTER	-		164,993.32	166,651.44	331,644.76	-
DETOUR	-		69,942.77	72,836.37	142,779.14	-
DRUMMOND ISL.	-		202,825.75	81,698.27	284,524.02	2,828.32
HULBERT	102,661.55		51,024.24	33,998.16	187,683.95	-
KINROSS	17,148.08		214,244.28	121,094.34	352,486.70	-
PICKFORD	290,721.61		125,025.11	183,999.76	599,746.48	95,200.00
RABER	-		79,395.12	125,328.35	204,723.47	-
RUDYARD	899.37		164,372.84	373,438.70	538,710.91	24,879.53
SOO	633,786.02		332,484.66	69,863.31	1,036,133.99	60,267.50
SUGAR ISL.	590,560.23		484,303.97	237,696.19	1,312,560.39	48,134.00
SUPERIOR	-		151,916.95	142,247.74	294,164.69	-
TROUT LAKE	-		134,171.39	56,808.55	190,979.94	-
WHITEFISH	-		158,647.54	159,047.85	317,695.39	-
TOTALS	\$ 3,067,611.60	\$ -	\$ 2,753,365.34	\$ 2,127,889.32	\$ 7,948,866.26	\$ 346,380.66