



**CHARLES MOSER**  
*Member- Drummond Island*

**RICHARD B. TIMMER**  
*Chairman - Brimley*

**JEREMY K. GAGNON**  
*Vice Chairman - Sault Ste. Marie*

**BRIAN DECKER**  
*Office Manager*

**ROBERT LAITINEN, P.S.**  
*Manager*

**STEPHANIE BOILEAU, PE**  
*Engineer*

**KEITH ERICKSON**  
*Road Superintendent*

3949 S. Mackinac Trail  
Sault Ste. Marie, MI 49783

Ph: (906) 635-5295  
Fax: (906) 635-5297

**DATE:** June 10, 2022

**TO:** All Township Supervisors and Trustees

**FROM:** Brian Decker, Office Manager  
Chippewa County Road Commission

**SUBJECT:** 2021 Annual Act 51 Report

Please find enclosed a copy of our 2021 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 each 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 "Construction / Capacity Improvements" and "Preservation / Structure Improvement" 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, pavement striping, sign 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.

**2021**  
**FISCAL YEAR**  
**ANNUAL FINANCIAL REPORT**  
**BOARD OF COUNTY ROAD COMMISSIONERS**  
**Chippewa County**  
**Michigan**  
**Year Ended 2021**

**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

5/31/2022  
\_\_\_\_\_  
Date

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**BALANCE SHEET****Assets****General Operating Fund**

1. Cash	\$232,270.36
2. Investments	350,104.04
3. Accounts Receivable :	
a. Michigan Transportation Fund	1,468,821.58
b. State Trunkline Maintenance	649,757.83
c. State Transportation Department - Other	260,269.80
d. Due on County Road Agreement	207,139.00
e. Due on Special Assesment	0.00
f. Sundry Accounts Receivable	173.70

**Inventories/Pre-Paid Insurance/Other**

	0.00
4. Deferred Expense State Aid	760,617.34
5. Road Materials	296,272.25
6. Equipment Materials and Parts	103,527.98
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	909,469.66
9. Other	

**10. TOTAL ASSETS****\$5,238,423.54**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**Liabilities and Fund Balances****Liabilities**

11. Accounts Payable	\$663,079.30
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	191,683.88
14. Advances	1,025,940.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	901,446.23
18. Other	3,095.12

**Fund Balances**

19. Primary Road Fund	1,023,962.50
20. Local Road Fund	926,166.95
21. County Road Commission Fund	503,049.56
<b>22. Total Fund Balances</b>	<b>2,453,179.01</b>

**23. TOTAL LIABILITIES AND FUND BALANCES****\$5,238,423.54**

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**CAPITAL ASSETS ACCOUNT GROUP**

<u>Assets</u>	(A)	(B)	
24. Land		\$370,158.15	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	1,309,637.78		
26 a.Less: Accumulated Depreciation	(459,218.93)	850,418.85	
27. Buildings	5,930,857.08		
27 a.Less: Accumulated Depreciation	(3,168,034.83)	2,762,822.25	
28. Equipment - Road	17,357,957.17		
28 a.Less: Accumulated Depreciation	(14,638,190.97)	2,719,766.20	
29. Equipment - Shop	323,648.26		
29 a.Less: Accumulated Depreciation	(263,064.40)	60,583.86	
30. Equipment - Engineers	100,209.84		
30 a.Less: Accumulated Depreciation	(66,782.47)	33,427.37	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	78,077.14		
32 a.Less: Accumulated Depreciation	(76,922.38)	1,154.76	
33. Infrastructure	128,634,845.00		
33 a.Less: Accumulated Depreciation	(32,439,538.00)	96,195,307.00	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	<b>36. Total Assets</b>		<b>\$102,993,638.44</b>
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	0.00	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	6,798,331.44	
	37 d.Infrastructure	96,195,307.00	
	<b>38. Total Equities</b>		<b>\$102,993,638.44</b>
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		475,956.46	
41. Vested Vacation and Sick Leave Payable		134,872.38	
42. Installment/Lease Purchase Payable		306,416.68	
43. Other		0.00	
	<b>44. Total Liabilities</b>		<b>\$917,245.52</b>
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			<b>\$0.00</b>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Taxes</b>				
46. County Wide Millage	\$300,000.00	\$300,000.00	\$262,001.78	\$862,001.78
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	300,000.00	300,000.00	262,001.78	862,001.78
<b>Licenses and Permits</b>				
49. Specify	0.00	19,398.75	0.00	19,398.75
<b>Federal Sources</b>				
50. Surface Tran. Program (STP)	190,401.92	0.00	0.00	190,401.92
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	80.00	0.00	0.00	80.00
56. Total Federal Sources	190,481.92	0.00	0.00	190,481.92
<b>STATE SOURCES</b>				
<b>Michigan Transportation Fund</b>				
57. Engineering	5,589.96	4,410.04		10,000.00
58. Snow Removal	0.00	591,009.41		591,009.41
59. Urban Road	464,445.61	86,613.98		551,059.59
60. Allocation	4,221,646.65	3,330,547.89		7,552,194.54
61. Total MTF	4,691,682.22	4,012,581.32		8,704,263.54
<b>Other</b>				
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
<b>Economic Development Fund</b>				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	12,664.95	0.00		12,664.95
68. Forest Road (E)	0.00	230,355.84		230,355.84
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	11,680.71		11,680.71
71. Total EDF	12,664.95	242,036.55		254,701.50
<b>72. Total State Sources</b>	<b>\$4,704,347.17</b>	<b>\$4,254,617.87</b>	<b>\$0.00</b>	<b>\$8,958,965.04</b>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

## STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Contributions From Local Units</b>				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	265,413.50	699,616.91	0.00	965,030.41
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	265,413.50	699,616.91	0.00	965,030.41
<b>Charges for Service</b>				
77. Trunkline Maintenance	0.00		3,046,169.20	3,046,169.20
78. Trunkline Non-maintenance	0.00		670,241.60	670,241.60
79. Salvage Sales	0.00	0.00	14,407.69	14,407.69
80. Other	0.00	0.00	578,846.75	578,846.75
81. Total Charges	0.00	0.00	4,309,665.24	4,309,665.24
<b>Interest and Rents</b>				
82. Interest Earned	644.05	404.83	791.25	1,840.13
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	644.05	404.83	791.25	1,840.13
<b>Other</b>				
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	7,188.24	7,188.24
89. Contributions from Private Sources	0.00	0.00	0.00	0.00
90. Other	0.00	0.00	3,553.91	3,553.91
91. Total Other	0.00	0.00	10,742.15	10,742.15
<b>Other Financing Sources</b>				
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	0.00	0.00
96. Total Other Fin. Sources	0.00	0.00	0.00	0.00
<b>97. TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$5,460,886.64</b>	<b>\$5,274,038.36</b>	<b>\$4,583,200.42</b>	<b>\$15,318,125.42</b>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

## STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
<b>Construction/Capacity Improvement</b>				
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
<b>Preservation - Structural Improvements</b>				
104. Roads	1,443,516.98	1,741,254.99		3,184,771.97
105. Structures	49,091.14	0.00		49,091.14
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.	1,492,608.12	1,741,254.99		3,233,863.11
<b>Maintenance</b>				
111. Roads	1,399,061.65	1,783,209.12		3,182,270.77
112. Structures	23,873.65	7,888.76		31,762.41
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,912,589.80	945,167.50		2,857,757.30
115. Traffic Control	132,963.97	63,337.48		196,301.45
116. Total Maintenance	3,468,489.07	2,799,602.86		6,268,091.93
117. Total Construction, Preservation And Maintenance	4,961,097.19	4,540,857.85		9,501,955.04
<b>Other</b>				
118. Trunkline Maintenance	0.00		3,046,169.19	3,046,169.19
119. Trunkline Non-maintenance	0.00		670,241.60	670,241.60
120. Administrative Expense	186,916.36	171,083.25		357,999.61
121. Equipment - Net	291,563.71	252,013.85		543,577.56
122. Capital Outlay - Net	0.00	0.00	218,144.87	218,144.87
123. Debt Principal Payment	0.00	0.00	837,395.10	837,395.10
124. Interest Expense	0.00	0.00	488,261.06	488,261.06
125. Drain Assessment	0.00	0.00	29,285.15	29,285.15
126. Other	0.00	0.00	0.00	0.00
127. Total Other	478,480.07	423,097.10	5,289,496.97	6,191,074.14
<b>128. Total Expenditures</b>	<b>\$5,439,577.26</b>	<b>\$4,963,954.95</b>	<b>\$5,289,496.97</b>	<b>\$15,693,029.18</b>



Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

## 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	\$5,460,886.64	\$5,274,038.36	\$4,583,200.42	\$15,318,125.42
130. Total Expenditures	5,439,577.26	4,963,954.95	5,289,496.97	15,693,029.18
131. Excess of Revenues Over (Under) Expenditures	21,309.38	310,083.41	(706,296.55)	(374,903.76)
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	21,309.38	310,083.41	(706,296.55)	(374,903.76)
136. Beginning Fund	1,002,653.12	616,083.54	1,209,346.11	2,828,082.77
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	1,002,653.12	616,083.54	1,209,346.11	2,828,082.77
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,023,962.50	\$926,166.95	\$503,049.56	\$2,453,179.01

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**EQUIPMENT EXPENSE**

## Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,514,566.35	
142. Depreciation	1,135,664.92	
143. Other	782,296.85	
<b>144. Total Direct</b>		<b>3,432,528.12</b>

145. Indirect Equipment Expense		1,091,179.76
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## Operating Equipment Expense

146. Labor and Fringe Benefits	0.00	
147. Operating Expenses	611,602.79	
<b>148. Total Operating</b>		<b>\$611,602.79</b>

**149. TOTAL EQUIPMENT EXPENSE** \$5,135,310.67

**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	376,774.70	286,990.75		663,765.45
152. Maintenance	1,297,299.15	1,159,999.36		2,457,298.51
153. Inventory Operations	0.00	0.00	40,453.25	40,453.25
154. MDOT	0.00		988,249.52	988,249.52
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	223,821.51	223,821.51
157. Total Equipment Rental Credits	1,674,073.85	1,446,990.11	1,252,524.28	4,373,588.24
	(A)	(B)	(C)	(D)
158. (Gain) or Loss on Usage of Equipment				761,722.43

**PRORATION OF EQUIPMENT USAGE GAIN OR LOSS**

(Net Equipment Expense)

159. Equipment Rental Credits	\$1,674,073.85	\$1,446,990.11	\$1,252,524.28	\$4,373,588.24
	(A)	(B)	(C)	(D)
160. Percent of Total	38.28 %	33.08 %	28.64 %	100.00 %
161. Prorated Total Equipment Expense	1,965,637.56	1,699,003.96	1,470,669.15	5,135,310.67
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	291,563.71	252,013.85	218,144.87	761,722.43

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**DISTRIBUTIVE EXPENSE - FRINGE BENEFITS**

	<b>Total Labor Charge</b>	<b>Distributive Calc.</b>
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	193,907.50	288,187.44
165. Primary Maintenance	658,734.44	979,019.29
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	170,733.67	253,746.60
168. Local Maintenance	506,272.22	752,428.35
169. Inventory	13,259.41	19,706.31
170. Equipment Expense - Direct	609,186.08	905,380.27
171. Equipment Expense - Indirect	227,491.63	338,101.02
172. Equipment Expense - Operating	0.00	0.00
173. Administration	241,357.40	358,708.50
174. State Trunkline Maintenance	589,976.03	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	16,271.77	24,183.32
177. Other	1,136,896.67	0.00
<b>178. Total Payroll</b>	<b>\$4,364,086.82</b>	
179. Less Applicable Payroll	(1,726,872.70)	
<b>180. Total Applicable Labor Cost</b>	<b>\$2,637,214.12</b>	<b>Total Distributive \$3,919,461.10</b>

	<b>709-714 Vacation Holiday Sick Leave Longevity</b>	<b>719 Workers Comp. Insurance</b>	<b>715 - 718 Soc. Sec. Retirement</b>	<b>716 Health Insurance</b>	<b>717 Life and Disability Insurance</b>	<b>720 - 725 Other</b>	<b>Distributive Total Calc.</b>
181. Total Fringe Benefits	\$570,387.97	\$108,502.02	\$1,562,607.03	\$2,880,977.68	\$8,959.44	\$35,576.07	\$5,167,010.21
182. Less: Benefits Recovered	(88,952.81)	(8,854.08)	(244,957.43)	(593,835.88)	(1,583.62)	(6,811.69)	(944,995.51)
183. Less: Refunds	(15.00)	(20,042.79)	0.00	(253,254.46)	0.00	(29,241.35)	(302,553.60)
184. Benefits to be Distributed	481,420.16	79,605.15	1,317,649.60	2,033,887.34	7,375.82	(476.97)	3,919,461.10
185. Applicable Labor Cost	2,637,214.12	2,637,214.12	2,637,214.12	2,637,214.12	2,637,214.12	2,637,214.12	
186. Factor	0.182549	0.030185	0.499637	0.771226	0.002797	(0.000181)	1.486213

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

	<b>Cost of Operations</b>	<b>Distributed Total</b>
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	1,389,894.89	102,713.23
189. Primary Maintenance	3,229,800.40	238,688.67
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	1,621,431.22	119,823.77
192. Local Maintenance	2,606,949.31	192,653.55
193. Other	0.00	0.00
<b>194. TOTAL</b>	<b>\$8,848,075.82</b>	<b>\$653,879.22</b>

	<b>790 Small Road Tools</b>	<b>791 Inventory Adjustment</b>	<b>882 Liability</b>	<b>716 Health Insurance</b>	<b>Other</b>	<b>Total</b>
195. Expenses Distributed	2,568.74	75,383.48	52,967.96	0.00	522,959.04	\$653,879.22
196. Applicable Operation Cost	8,848,075.82	8,848,075.82	8,848,075.82	8,848,075.82	8,848,075.82	
197. Factor	0.000290	0.008520	0.005986	0.000000	0.059104	\$0.073900

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**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.	1,160,626.58	1,003,303.03	331,981.54	737,951.96	1,492,608.12	1,741,254.99
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,404,032.01	2,767,160.28	64,457.06	32,442.58	3,468,489.07	2,799,602.86
<b>202. Total</b>	<u>\$4,564,658.59</u>	<u>\$3,770,463.31</u>	<u>\$396,438.60</u>	<u>\$770,394.54</u>	<u>\$4,961,097.19</u>	<u>\$4,540,857.85</u>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**ANALYSIS OF ACCOUNTS RECEIVABLE**

Optional for noncontract counties

	<b>Trunkline Maintenance</b>	<b>MDOT Other</b>
203. Labor	\$589,976.03	\$512.48
204. Fringe Benefits	882,763.00	777.64
205. Equipment Rental	988,150.87	98.65
206. Materials	10,035.96	0.00
207. Handling Charges	0.00	0.00
208. Overhead	296,991.67	52,507.41
209. Other	278,251.66	616,345.42
<b>210. Total Charges for Current Year</b>	<u>\$3,046,169.19</u>	<u>\$670,241.60</u>
211. Beginning Balance	445,534.06	0.01
212. Sub-Total	3,491,703.25	670,241.61
213. Less Credits	<u>(2,841,945.42)</u>	<u>(409,971.81)</u>
<b>214. Ending Balance</b>	<u>\$649,757.83</u>	<u>\$260,269.80</u>

**Year Ended - 2021**

**Start: 01/01/2021 End: 12/31/2021**

**SCHEDULE OF CAPITAL OUTLAY**

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	768,875.42
217. Equipment Road (976, 981)	1,143,199.55
218. Equipment Shop (977)	63,655.19
219. Equipment Engineers (978)	33,087.80
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	81,200.00
223. Total Capital Outlay:	<u>\$2,090,017.96</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	2,090,017.96	2,090,017.96
225. Less: Equipment Retirements 689	0.00	0.00	(4,814.80)	(4,814.80)
226. Sub-total	0.00	0.00	2,085,203.16	2,085,203.16
227. Less: Depreciation and Depletion 968	0.00	0.00	(1,247,808.06)	(1,247,808.06)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$837,395.10</u>	<u>\$837,395.10</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. 3)	0.00	0.00	6,006,811.89	6,006,811.89
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	7,188.24	7,188.24

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

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

	<b>Primary Road Fund</b>	<b>Local Road Fund</b>	<b>Total</b>
232. Michigan Transportation Fund (MTF) Returns			\$8,704,263.54
<u>DEDUCTIONS</u>			
233. Administrative Expense (from Page 6 Expenditures)			357,999.61
234. Total Capital Outlay (from Page 13)			2,090,017.96
235. Debt Principal Payment (from Page 6 Expenditures)			488,261.06
236. Interest Expense (from Page 6 Expenditures)			29,285.15
236 a. Total Deductions			2,965,563.78
236 b. Adjusted MTF Returns			5,738,699.76
237. Preser - Struct Imp (from Page 6 Expenditures)	\$1,492,608.12	\$1,741,254.99	3,233,863.11
238. Routine Maintenance (from Page 6 Expenditures)	3,468,489.07	2,799,602.86	6,268,091.93
239. Less Federal Aid for Preser - Struct Imp	(190,481.92)	0.00	(190,481.92)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	4,770,615.27	4,540,857.85	9,311,473.12
241. 90% of Adjusted MTF Returns			5,164,829.78



**Chippewa**

**Year Ended - 2021**

**Start: 01/01/2021 End: 12/31/2021**

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

<b>Fiscal Year</b>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Expenditures (\$)</b>	<u>296,293.18</u>	<u>246,025.00</u>	<u>245,040.00</u>	<u>109,698.00</u>	<u>1,198,412.50</u>
<b>Fiscal Year</b>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Expenditures (\$)</b>	<u>96,127.00</u>	<u>109,961.64</u>	<u>430,101.00</u>	<u>265,678.99</u>	<u>93,218.20</u>
				<b>242. TOTAL</b>	<u>\$3,090,555.51</u>

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

$$8,704,263.54 \times .10 = \underline{870,426.35}$$

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**INDIRECT EQUIPMENT AND STORAGE EXPENSE**  
**Activity 511**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount Recorded</b>
707	Wages - Shop and Garage	\$42,862.10
712-724	Fringe Benefits - Shop Employees	63,702.21
721	Drug Testing	10,584.57
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	4,201.76
733	Welding Supplies	9,904.92
734	Safety Supplies - Shop	12,607.78
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	73,657.90
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,952.35
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	21,999.06
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	7,967.04
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	0.00
878	Insurance - Fleet	80,836.72
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	77,283.48
931	Buildings Repairs and Maintenance	498,373.29
932	Yard and Storage Repairs and Maintenance	9,586.51
933	Shop Equipment Repairs and Maintenance	12,869.68
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	73,181.23
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	0.00
968	Depreciation - Storage Building	72,523.92
968	Depreciation - Shop Equipment	5,294.13
968	Depreciation - Stockroom Expense	0.00
707	Other:	10,791.11
	<b>243. TOTAL</b>	<b>\$1,091,179.76</b>

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**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	\$241,357.40
709-714	Administrative Leave	0.00
724	Fringe Benefits	358,708.50
727	Postage	1,725.23
728	Office Supplies	10,850.83
730	Dues and Subscriptions	17,121.95
801	Contractual Services	13,272.97
803	Legal Services	945.11
804	Auditing and Accounting Services	12,988.70
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	774.32
861	Travel and Mileage	8,497.16
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	0.00
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	24,893.67
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	3,439.36
934	Office Equipment Repair/Maintenance	0.00
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	6,197.99
968	Depreciation - Engineering Equipment	678.36
968	Depreciation - Office Equipment and Furniture	6,254.39
	Other:	845.78
	<b>244. TOTAL</b>	<b>\$708,551.72</b>
<b>Less: Credits to Administrative Expense</b>		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(349,499.08)
691	Purchase Discounts	0.00
	Other:	(1,053.03)
	<b>Total Credits to Administrative Expense</b>	<b>\$(350,552.11)</b>
	<b>245. Net Administrative Expense</b>	<b>\$357,999.61</b>

**Year Ended - 2021**

**Start: 01/01/2021 End: 12/31/2021**

**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>
Curley Lewis Highway	T47N;R5W, Sec 10 Through T47N;R6W, Sec. 7	178,812.02	Resurfacing
Tahqua Trail	T48N;R6W, Sec 17 & 18	165,929.27	GravelSurfacing
	<b>246. Total</b>	<b>\$344,741.29</b>	

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

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

**CONSTRUCTION / CAPACITY IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
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
<b>BRIDGES</b>				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
<b>250. TOTAL CONSTRUCTION/CAPACITY IMP</b>		<b>\$0.00</b>		<b>\$0.00</b>

**PRESERVATION - STRUCTURAL IMPROVEMENTS**

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
<b>ROADS</b>				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	4.00 mi.	349,616.93	4.29 mi.	834,434.94
253. Gravel Surfacing	412.00 mi.	1,093,900.05	1.96 mi.	596,194.52
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
<b>SAFETY PROJECTS</b>				
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
<b>MISCELLANEOUS</b>				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	1.00 ea.	310,625.53
<b>260. Subtotals</b>		<b>1,443,516.98</b>		<b>1,741,254.99</b>
<b>BRIDGES</b>				
261. Replacement	0.00 ea.	22,551.90	0.00 ea.	0.00
262. Recondition or Repair	0.00 ea.	26,539.24	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
<b>264. Bridge Subtotals</b>		<b>49,091.14</b>		<b>0.00</b>
<b>265. TOTAL PRESERVATION - STRUCT IMP</b>		<b>\$1,492,608.12</b>		<b>\$1,741,254.99</b>

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

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION**

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received (\$)
	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received (\$)	Miles Outside Municipalities	Miles Outside Municipalities	Funds Received (\$)		
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		Funds Received (\$)
Bay Mills	63.16	0.00	192,448.52	22.62	0.00	62,702.64	1,567	32,687.62
Bruce	78.93	0.00	240,499.71	37.81	0.00	104,809.32	2,000	41,720.00
Chippewa	29.76	0.00	90,678.72	10.43	0.00	28,911.96	187	3,900.82
Dafter	45.45	0.00	138,486.15	23.53	0.00	65,225.16	1,327	27,681.22
Detour	26.71	0.00	81,385.37	8.50	0.00	23,562.00	408	8,510.88
Drummond Island	89.66	0.00	273,194.03	11.75	0.00	32,571.00	973	20,296.78
Hulbert	8.80	0.00	26,813.60	8.83	0.00	24,476.76	171	3,567.06
Kinross	77.99	18.59	286,768.89	32.21	11.10	265,309.92	6,139	128,059.54
Pickford	69.27	0.00	211,065.68	27.21	0.00	75,426.12	2,791	58,220.26
Raber	59.82	0.00	182,271.54	9.80	0.00	27,165.60	632	13,183.52
Rudyard	72.96	0.00	222,309.12	39.50	0.00	109,494.00	1,289	26,888.54
Soo	42.55	15.27	170,008.46	33.47	16.45	353,642.96	2,966	61,870.76
Sugar Island	29.08	0.00	88,606.76	38.84	0.00	107,664.48	653	13,621.58
Superior	71.01	0.00	216,367.48	16.29	0.00	45,155.88	1,276	26,617.36
Trout Lake	77.79	0.00	237,026.13	19.83	0.00	54,968.76	332	6,925.52
Whitefish	82.76	0.00	252,169.73	17.36	0.00	48,121.92	474	9,887.64
<b>266. Totals</b>	<b>925.70</b>	<b>33.86</b>	<b>\$2,910,099.89</b>	<b>357.98</b>	<b>27.55</b>	<b>\$1,429,208.48</b>	<b>23,185</b>	<b>\$483,639.10</b>

Local Road Rate Per Mile	3047	Primary Road Rate Per Mile	2772
Local Urban Road Rate Per Mile	2643	Primary Urban Road Rate Per Mile	15858
Population Rate Per Capita	20.86		

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS**  
Expenditures

<b>Township</b>	<b>Construction/ Capacity Improvement (\$)</b>	<b>Preservation - Struct Improvement (\$)</b>	<b>Total (\$)</b>	<b>Township Contributions* (\$)</b>
Bay Mills	0.00	86,526.44	86,526.44	0.00
Bruce	0.00	101,820.81	101,820.81	65,121.00
Chippewa	0.00	0.00	0.00	9,295.66
Dafter				
Detour	0.00	120,464.19	120,464.19	115,405.00
Drummond Island	0.00	430,265.25	430,265.25	87,000.00
Hulbert	0.00	1,130.10	1,130.10	0.00
Kinross	0.00	19,866.97	19,866.97	0.00
Pickford	0.00	310,625.53	310,625.53	0.00
Raber	0.00	0.00	0.00	113,008.75
Rudyard	0.00	609,901.17	609,901.17	163,004.00
Soo	0.00	652,829.57	652,829.57	295,007.50
Sugar Island	0.00	579,798.23	579,798.23	81,141.50
Superior				
Trout Lake	0.00	0.00	0.00	36,047.00
Whitefish	0.00	271,543.71	271,543.71	0.00
<b>267. Totals</b>	<b>\$0.00</b>	<b>\$3,184,771.97</b>	<b>\$3,184,771.97</b>	<b>\$965,030.41</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, Line 74, 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, 2021

SCHEDULE OF TOWNSHIP EXPENDITURES

EXPENDITURES

TOWNSHIP	CONSTRUCTION/ CAPACITY IMPROV	PRESERVATION - STRUCTURE IMPROVE	PRIMARY MAINTENANCE	LOCAL MAINTENANCE	TOTAL MAINTENANCE EXPENDITURES	TOWNSHIP CONTRIBUTIONS	MTF ALLOCATION	TOTAL TOWNSHIP REVENUE
BAYMILLS		\$ 86,526.44	\$ 223,199.59	\$ 130,331.60	\$ 440,057.63	\$ -	\$ 287,838.78	\$ 287,838.78
BRUCE		101,820.81	415,208.28	256,280.06	773,309.15	65,121.00	\$ 387,029.03	\$ 452,150.03
CHIPPEWA		-	54,221.54	42,829.69	97,051.23	9,295.66	\$ 123,491.50	\$ 132,787.16
DAFTER		21,222.95	238,958.88	166,196.28	426,378.11	-	\$ 231,392.53	\$ 231,392.53
DETOUR		120,464.19	59,663.85	58,432.40	238,560.44	115,405.00	\$ 113,458.25	\$ 228,863.25
DRUMMOND ISL.		430,265.25	250,820.28	155,493.38	836,578.91	87,000.00	\$ 326,061.81	\$ 413,061.81
HULBERT		1,130.10	94,939.10	37,218.00	133,287.20	-	\$ 54,857.42	\$ 54,857.42
KINROSS		19,866.97	257,051.34	217,705.22	494,623.53	-	\$ 680,138.35	\$ 680,138.35
PICKFORD		328,646.59	178,112.01	272,510.96	779,269.56	-	\$ 344,712.06	\$ 344,712.06
RABER		8,518.18	92,098.49	142,164.41	242,781.08	113,008.75	\$ 222,620.66	\$ 335,629.41
RUDYARD		609,901.17	319,131.16	337,759.01	1,266,791.34	163,004.00	\$ 358,691.66	\$ 521,695.66
SOO		654,158.52	661,761.20	163,388.09	1,479,307.81	295,007.50	\$ 585,522.18	\$ 880,529.68
SUGAR ISL.		579,798.23	165,100.77	311,700.84	1,056,599.84	81,141.50	\$ 209,892.82	\$ 291,034.32
SUPERIOR		-	224,900.93	191,588.45	416,489.38	-	\$ 288,140.72	\$ 288,140.72
TROUT LAKE		-	126,256.39	112,651.38	238,907.77	36,047.00	\$ 298,920.41	\$ 334,967.41
WHITEFISH		271,543.71	107,065.26	203,353.09	581,962.06	-	\$ 310,179.29	\$ 310,179.29
TOTALS	\$ -	\$ 3,233,863.11	\$ 3,468,489.07	\$ 2,799,602.86	\$ 9,501,955.04	\$ 965,030.41	\$ 4,822,947.47	\$ 5,787,977.88



Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**ASSET MANAGEMENT**  
**Projects Completed During the County Fiscal Year**

**Work Type:** Bituminous < 1.5 inch

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Rudyard Streets	95,799.35	11/01/2021	Asphalt

**Work Type:** Bituminous overlays of 1.5 inches or less

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
MacDonald Rd	120,464.19	11/01/2021	Asphalt

**Work Type:** Crush & Shape & Resurf

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Curley Lewis Highway	192,140.88	01/02/2021	Asphalt
Shunk Road	136,478.98	11/01/2021	Asphalt
Smart Rd	85,761.65	11/01/2021	Asphalt
5 1/2 Mile Rd	281,880.41	11/01/2021	Asphalt

**Work Type:** Culvert replacement

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
20 mile culvert	310,625.53	11/01/2021	Asphalt

**Work Type:** Reconstruction

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
W. Shore Road	579,798.23	11/01/2021	Gravel

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

Sub Ledger Report

**Line: 3 Sundry Accounts Receivable**

Account	Description	Amount (\$)
040.10	Retiree Health	0.00
040.60	Permit Fees	173.70
040.80	Payne & Dolan	0.00

**Line: 7 Prepaid Insurance**

Account	Description	Amount (\$)
123	PPD Health Ins	91,424.51
123.02	PPD Loan Payments	12,103.47

**Line: 9 Other (Identify)**

Account	Description	Amount (\$)
020	Property Taxes	901,446.23
078	Due from State - Other	8,023.43

**Line: 18 Other (Identify)**

Account	Description	Amount (\$)
228.01	Due To State	3,095.12

**Line: 49 Specify - Local**

Account	Description	Amount (\$)
451	Permit Fees	19,398.75

**Line: 55 FS-Other - Primary**

Account	Description	Amount (\$)
510.06	Discretionary	80.00

**Line: 70 EDF-Other - Local**

Account	Description	Amount (\$)
560.02	MI Wish Grant	3,740.78
565.01	Rail Crossing	7,939.93

**Line: 80 SC-Other - County**

Account	Description	Amount (\$)
628.01	Salt Shed Cost Reimbursement	578,846.75

**Line: 90 Other2 Other - County**

Account	Description	Amount (\$)
675	Other Contributions	3,553.91

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**Line: 143 Other - Primary**

Account	Description	Amount (\$)
510	Equip Rental	61,461.09
510	Inventory usage	227,751.27
510	Vendor Payments	493,084.49

**Line: 156 All Other Charges - County**

Account	Description	Amount (\$)
501,580	Miscellaneous	0.00
510	Equip Maint	61,461.09
511	Indirect Equip	29,097.42
514	Other Distributive	127,306.65
515	Admin	0.00
900	Capital Outlay	5,956.35

**Line: 177 Other - Total Labor Charge**

Account	Description	Amount (\$)
513	Distributive Exp	916,304.84
514	Other Distributive Exp	220,079.35
518	State Non-Maint	512.48

**Line: 181 Total Fringe Benefits - Other**

Account	Description	Amount (\$)
720	MESC	15,557.00
722	CDL	676.70
734.01	Safety Shoes/ Glasses	11,250.00
734.02	Other Safety Supplies	99.95
734.03	COVID Supplies	5,178.42
801.02	Professional Services	2,814.00

**Line: 182 Less Benefits Recovered - Other**

Account	Description	Amount (\$)
720	MESC	(3,898.77)
734.01	Safety Shoes/ Glasses	(2,912.92)

**Line: 183 Less Refunds - Other**

Account	Description	Amount (\$)
734.03	COVID Supplies	(29,241.35)

**Line: 195 Expenses Distributed - Other**

Account	Description	Amount (\$)
704.01	Meetings	17,273.77
705.0	Other Engineering	139,430.86
705.01	SESC Costs	10,774.98
705.02	Bridge Inspections	51,457.50
705.03	Mitigation Costs	202.75

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

705.04	Culvert Inv / Inspection	320.00
707	Physical Inv - Guardrail	3,318.52
729	Survey/Engineering Supply	1,127.01
734.03	Safety Meetings/Supplies	48,123.12
761	Scm Sand/Gravel	98,621.61
769	Guardrail Supplies	46.00
772	Bridge Supplies	2,595.17
801	Contractual Charges	2,854.68
810	Employee Training	7,229.19
826	Grass / Weed Control	136.80
862	Freight	340.93
881	Umbrella/E&O Ins	36,248.65
883	Catastrophic Claims	5,000.00
890	Catastrophic/Ins Claims	(500.00)
921.03	Electric - Sand Shed	355.86
932.03	Maint - Salt Shed	28,511.44
932.26	Maint - Sand Shed	10,027.28
933.02	Sign Shop Exp / Supplies	11,461.94
946	Emulsion Tank Maint	960.71
957	Gravel Pit Maint	19,630.02
957.01	Pit Maint - Soo	5,110.52
957.02	DNR Lease App Fee	1,105.38
968.01	Building Depreciation	5,788.32
968.02	Salt Shed Depr	15,406.03

**Line: 209 Other - MDOT Other**

Account	Description	Amount (\$)
518	Vendor Payments	616,345.42

**Line: 209 Other - Trunkline Maintenance**

Account	Description	Amount (\$)
517	Vendor Payments	278,251.66

**Line: 242 Expenditure10**

Account	Description	Amount (\$)
459.0804	Gaines Highway	93,218.20

**Line: 243 707 Other**

Account	Description	Amount (\$)
936	Small Tools	10,791.11

**Line: 244 244 Other**

Account	Description	Amount (\$)
703-705	Equipment Rental	0.00
739	County Maps	(42.00)
808	Association Services	50.00
810	Bank Charges	447.78
811	Professional Licenses	390.00

Year Ended - 2021

Start: 01/01/2021 End: 12/31/2021

**Line: 245 245 Other**

Account	Description	Amount (\$)
629.03	O/H - Salt Shed Construction	(934.73)
630	O/H All Other Svcs	(118.30)

**Line: 259 Other Local System \*Unit**

Account	Description	Amount (\$)
489.09	Replace Large Culvert	1.00

**Line: 259 Other Local System Expenditure**

Account	Description	Amount (\$)
489.09	Replace Large Culvert	310,625.53