

BOARD OF COUNTY ROAD COMMISSIONERS

OF THE COUNTY OF CHIPPEWA

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

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

BRADLEY L. ORMSBEE, Vice Chairman
Sault Ste. Marie

RICHARD B. TIMMER, Chairman
Brimley

JEREMY K. GAGNON, Member
Sault Ste. Marie

BRIAN DECKER
Office – Manager

ROBERT W. LAITINEN
Superintendent / Manager

ALICIA KROUTH, P.E.
Engineer

DATE: April 25, 2019

TO: All Township Supervisors and Trustees

FROM: Brian Decker, Office Manager
Chippewa County Road Commission

SUBJECT: 2018 Annual Act 51 Report

Please find enclosed a copy of our 2018 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 "Heavy Maintenance" expenditures and township contributions for the period just ended. The only items included in this report are road improvements, i.e. pavement, lifts, gravel surface, etc., but it does not include general maintenance items such as hole patching, snow removal, bridge maintenance, shoulder maintenance, etc.

I have included an additional report that lists the dollars spent on the general maintenance items listed above, as well as the heavy maintenance expenditures.

If you have any questions, please feel free to call me anytime. I can be reached at (906) 635-5295 Monday through Friday between the hours of 7:00 a.m. to 3:00 p.m.


2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Chippewa County
Michigan
Year Ended 2018

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



Date

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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

1. Cash	\$166,050.35
2. Investments	350,371.60
3. Accounts Receivable :	
a. Michigan Transportation Fund	900,111.75
b. State Trunkline Maintenance	333,305.87
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	20,223.10
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	1,407.37

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	1,135,573.36
6. Equipment Materials and Parts	265,948.61
7. Prepaid Insurance	120,322.07
8. Deferred Expense - Federal Aid	0.00
9. Other	1,246,475.67

10. TOTAL ASSETS**\$4,539,789.75**

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$397,692.28
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	92,527.24
14. Advances	601,492.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	844,334.83
18. Other	3,089.23

Fund Balances

19. Primary Road Fund	1,075,860.20
20. Local Road Fund	1,002,243.85
21. County Road Commission Fund	522,550.12
22. Total Fund Balances	2,600,654.17

23. TOTAL LIABILITIES AND FUND BALANCES

\$4,539,789.75

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)
24. Land		\$372,229.75
25. Land Improvements	\$0.00	
25 a.Less: Accumulated Depreciation	0.00	0.00
26. Depletable Assets	1,228,437.78	
26 a.Less: Accumulated Depreciation	(431,338.44)	797,099.34
27. Buildings	5,161,491.38	
27 a.Less: Accumulated Depreciation	(2,861,234.08)	2,300,257.30
28. Equipment - Road	15,072,349.65	
28 a.Less: Accumulated Depreciation	(12,731,121.53)	2,341,228.12
29. Equipment - Shop	272,173.01	
29 a.Less: Accumulated Depreciation	(269,130.17)	3,042.84
30. Equipment - Engineers	99,635.70	
30 a.Less: Accumulated Depreciation	(78,878.46)	20,757.24
31. Equipment - Yard and Storage	0.00	
31 a.Less: Accumulated Depreciation	0.00	0.00
32. Equipment and Furniture - Office	76,391.33	
32 a.Less: Accumulated Depreciation	(53,841.69)	22,549.64
33. Infrastructure	118,723,360.00	
33 a.Less: Accumulated Depreciation	(29,626,910.00)	89,096,450.00
34. Vehicles	0.00	
34 a.Less: Accumulated Depreciation	0.00	0.00
35. Construction Work in Progress		0.00
	36. Total Assets	\$94,953,614.23
 <u>Equities</u>		
37. Plant and Equipment Equity		
	37 a.Primary	0.00
	37 b.Local	0.00
	37 c.Co. Road Comm.	5,857,164.23
	37 d.Infrastructure	89,096,450.00
	38. Total Equities	\$94,953,614.23
 <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		126,057.19
42. Installment/Lease Purchase Payable		741,621.56
43. Other		0.00
	44. Total Liabilities	\$867,678.75
 <u>Fiduciary Fund</u>		
45. Deferred Compensation (Pension) Plan		\$0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$106,722.53	\$0.00	\$738,701.33	\$845,423.86
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	106,722.53	0.00	738,701.33	845,423.86
Licenses and Permits				
49. Specify	0.00	0.00	16,225.00	16,225.00
Federal Sources				
50. Surface Tran. Program (STP)	378,091.10	0.00	0.00	378,091.10
51. C Funds - Federal	630,002.18	0.00	0.00	630,002.18
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	112,895.00	0.00	0.00	112,895.00
56. Total Federal Sources	1,120,988.28	0.00	0.00	1,120,988.28
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	5,536.73	4,463.27		10,000.00
58. Snow Removal	480,750.26	0.00		480,750.26
59. Urban Road	364,367.25	69,440.65		433,807.90
60. Allocation	3,316,141.16	2,673,208.42		5,989,349.58
61. Total MTF	4,166,795.40	2,747,112.34		6,913,907.74
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	402,057.34	882,023.77	0.00	1,284,081.11
64. Total Other	402,057.34	882,023.77	0.00	1,284,081.11
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	36,078.20	0.00		36,078.20
68. Forest Road (E)	0.00	230,356.07		230,356.07
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	36,078.20	230,356.07		266,434.27
72. Total State Sources	\$4,604,930.94	\$3,859,492.18	\$0.00	\$8,464,423.12

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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.	411,824.98	793,833.93	0.00	1,205,658.91
75. Other	0.00	0.00	0.00	0.00
76. Total Contributions	411,824.98	793,833.93	0.00	1,205,658.91
Charges for Service				
77. Trunkline Maintenance	0.00		2,512,587.01	2,512,587.01
78. Trunkline Non-maintenance	0.00		132,294.70	132,294.70
79. Salvage Sales	0.00	0.00	7,993.82	7,993.82
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	2,652,875.53	2,652,875.53
Interest and Rents				
82. Interest Earned	2,223.09	1,788.14	821.58	4,832.81
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	2,223.09	1,788.14	821.58	4,832.81
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	154,606.72	154,606.72
89. Contributions from Private Sources	0.00	0.00	444.34	444.34
90. Other	0.00	0.00	17,398.00	17,398.00
91. Total Other	0.00	0.00	172,449.06	172,449.06
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	667,600.00	667,600.00
96. Total Other Fin. Sources	0.00	0.00	667,600.00	667,600.00
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$6,246,689.82	\$4,655,114.25	\$4,248,672.50	\$15,150,476.57

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$4,027.21		\$4,027.21
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	4,027.21		4,027.21
Preservation - Structural Improvements				
104. Roads	2,825,961.33	1,510,293.28		4,336,254.61
105. Structures	27,513.57	0.00		27,513.57
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.	2,853,474.90	1,510,293.28		4,363,768.18
Maintenance				
111. Roads	1,307,894.35	1,804,018.22		3,111,912.57
112. Structures	67,616.54	24,039.61		91,656.15
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	1,681,131.27	893,442.44		2,574,573.71
115. Traffic Control	121,512.55	56,599.68		178,112.23
116. Total Maintenance	3,178,154.71	2,778,099.95		5,956,254.66
117. Total Construction, Preservation And Maintenance	6,031,629.61	4,292,420.44		10,324,050.05
Other				
118. Trunkline Maintenance	0.00		2,406,730.53	2,406,730.53
119. Trunkline Non-maintenance	0.00		132,294.71	132,294.71
120. Administrative Expense	230,948.73	164,355.10		395,303.83
121. Equipment - Net	335,451.03	362,480.69	324,247.04	1,022,178.76
122. Capital Outlay - Net	0.00	0.00	936,673.95	936,673.95
123. Debt Principal Payment	0.00	0.00	427,626.85	427,626.85
124. Interest Expense	0.00	0.00	21,099.42	21,099.42
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	566,399.76	526,835.79	4,248,672.50	5,341,908.05
128. Total Expenditures	\$6,598,029.37	\$4,819,256.23	\$4,248,672.50	\$15,665,958.10

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$6,246,689.82	\$4,655,114.25	\$4,248,672.50	\$15,150,476.57
130. Total Expenditures	6,598,029.37	4,819,256.23	4,248,672.50	15,665,958.10
131. Excess of Revenues Over (Under) Expenditures	(351,339.55)	(164,141.98)	0.00	(515,481.53)
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	(351,339.55)	(164,141.98)	0.00	(515,481.53)
136. Beginning Fund	1,427,199.75	1,166,385.83	522,550.11	3,116,135.69
137. Adjustment	0.00	0.00	0.01	0.01
138. Beginning Fund Balance Restated	1,427,199.75	1,166,385.83	522,550.12	3,116,135.70
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$1,075,860.20	\$1,002,243.85	\$522,550.12	\$2,600,654.17

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$1,418,793.48
142. Depreciation	729,309.29
143. Other	591,805.44

144. Total Direct 2,739,908.21

145. Indirect Equipment Expense

890,138.02

Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	627,736.40

148. Total Operating \$627,736.40

149. TOTAL EQUIPMENT EXPENSE

\$4,257,782.63

Equipment Rental Credits:

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	735.40		735.40
151. Preservation - Structural Improvement	111,561.85	199,403.60		310,965.45
152. Maintenance	950,274.58	947,257.10		1,897,531.68
153. Inventory Operations	0.00	0.00	48,398.50	48,398.50
154. MDOT	0.00		864,136.30	864,136.30
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	0.00	0.00	113,836.54	113,836.54
157. Total Equipment Rental Credits	1,061,836.43	1,147,396.10	1,026,371.34	3,235,603.87

(A)

(B)

(C)

(D)

158. (Gain) or Loss on Usage of Equipment

1,022,178.76

PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	<u>\$1,061,836.43</u>	<u>\$1,147,396.10</u>	<u>\$1,026,371.34</u>	<u>\$3,235,603.87</u>
	(A)	(B)	(C)	(D)
160. Percent of Total	32.82 %	35.46 %	31.72 %	100.00 %
161. Prorated Total Equipment Expense	<u>1,397,287.46</u>	<u>1,509,876.79</u>	<u>1,350,618.38</u>	<u>4,257,782.63</u>
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	<u>335,451.03</u>	<u>362,480.69</u>	<u>324,247.04</u>	<u>1,022,178.76</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	94,934.31	158,515.24
165. Primary Maintenance	671,654.35	1,121,485.45
166. Local Construction/Cap. Imp.	1,171.98	1,956.90
167. Local Preservation - Struct. Imp.	117,234.70	195,751.00
168. Local Maintenance	557,659.55	931,143.00
169. Inventory	29,245.95	48,833.02
170. Equipment Expense - Direct	531,435.88	887,357.62
171. Equipment Expense - Indirect	159,605.22	266,498.58
172. Equipment Expense - Operating	0.00	0.00
173. Administration	202,925.32	338,831.71
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	9,872.90	16,485.14
177. Other	0.00	0.00
178. Total Payroll	\$2,375,740.16	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$2,375,740.16	Total Distributive \$3,966,857.66

	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	\$478,879.73	\$90,750.47	\$1,244,395.08	\$2,755,908.89	\$6,514.66	\$46,789.06	\$4,623,237.89
182. Less: Benefits Recovered	(85,822.24)	(18,320.41)	(207,771.61)	(263,558.34)	(799.55)	(9,089.29)	(585,361.44)
183. Less: Refunds	(15.00)	(15,653.88)	0.00	(55,349.91)	0.00	0.00	(71,018.79)
184. Benefits to be Distributed	393,042.49	56,776.18	1,036,623.47	2,437,000.64	5,715.11	37,699.77	3,966,857.66
185. Applicable Labor Cost	2,375,740.16	2,375,740.16	2,375,740.16	2,375,740.16	2,375,740.16	2,375,740.16	
186. Factor	0.165440	0.023898	0.436337	1.025786	0.002406	0.015869	1.669736

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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.	2,730,133.48	115,105.16
189. Primary Maintenance	3,049,581.96	128,572.66
190. Local Construction/Cap. Imp.	3,864.28	162.92
191. Local Preservation - Struct. Imp.	1,460,342.92	61,569.52
192. Local Maintenance	2,654,561.87	111,918.98
193. Other	0.00	0.00
194. TOTAL	\$9,898,484.51	\$417,329.24

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	522.82	58,664.25	39,370.00	0.00	318,772.17	\$417,329.24
196. Applicable Operation Cost	9,898,484.51	9,898,484.51	9,898,484.51	9,898,484.51	9,898,484.51	
197. Factor	0.000053	0.005927	0.003977	0.000000	0.032204	\$0.042161

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$4,027.21	\$0.00	\$0.00	\$0.00	\$4,027.21
199. Preser - Struct. Imp.	597,229.64	677,240.63	2,256,245.26	833,052.65	2,853,474.90	1,510,293.28
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	3,059,497.69	2,771,254.23	118,657.02	6,845.72	3,178,154.71	2,778,099.95
202. Total	\$3,656,727.33	\$3,452,522.07	\$2,374,902.28	\$839,898.37	\$6,031,629.61	\$4,292,420.44

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$528,974.04	\$22,504.59
204. Fringe Benefits	628,916.91	25,754.36
205. Equipment Rental	826,076.35	38,059.95
206. Materials	15,972.30	4,302.49
207. Handling Charges	0.00	0.00
208. Overhead	239,665.90	10,364.09
209. Other	167,125.03	31,309.22
210. Total Charges for Current Year	\$2,406,730.53	\$132,294.70
211. Beginning Balance	461,669.57	1,687.59
212. Sub-Total	2,868,400.10	133,982.29
213. Less Credits	(2,535,094.23)	(133,982.29)
214. Ending Balance	\$333,305.87	\$0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	39,126.41
217. Equipment Road (976, 981)	1,761,981.40
218. Equipment Shop (977)	0.00
219. Equipment Engineers (978)	0.00
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	12,849.95
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$1,813,957.76</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	1,813,957.76	1,813,957.76
225. Less: Equipment Retirements 689	0.00	0.00	(12,600.00)	(12,600.00)
226. Sub-total	0.00	0.00	1,801,357.76	1,801,357.76
227. Less: Depreciation and Depletion 968	0.00	0.00	(864,683.81)	(864,683.81)
228. Net Capital Outlay Expenditure	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$936,673.95</u>	<u>\$936,673.95</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. 3)	0.00	0.00	4,980,868.50	4,980,868.50
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	154,606.72	154,606.72

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

PRESERVATION 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			\$6,913,907.74
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			395,303.83
234. Total Capital Outlay (from Page 13)			1,813,957.76
235. Debt Principal Payment (from Page 6 Expenditures)			427,626.85
236. Interest Expense (from Page 6 Expenditures)			21,099.42
236 a. Total Deductions			2,657,987.86
236 b. Adjusted MTF Returns			4,255,919.88
237. Preser - Struct Imp (from Page 6 Expenditures)	\$2,853,474.90	\$1,510,293.28	4,363,768.18
238. Routine Maintenance (from Page 6 Expenditures)	3,178,154.71	2,778,099.95	5,956,254.66
239. Less Federal Aid for Preser - Struct Imp	0.00	0.00	0.00
240. TOTAL RD EXPENSE (Excluding Fed Aid)	6,031,629.61	4,288,393.23	10,320,022.84
241. 90% of Adjusted MTF Returns			3,830,327.89

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>74,857.16</u>	<u>129,822.00</u>	<u>232,490.57</u>	<u>296,293.18</u>	<u>246,025.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>245,040.00</u>	<u>109,698.00</u>	<u>1,198,412.50</u>	<u>96,127.00</u>	<u>109,961.64</u>
				242. TOTAL	<u>\$2,738,727.05</u>

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

$$\underline{6,913,907.74} \times .10 = \underline{691,390.77}$$

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

**INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511**

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$41,611.28
712-724	Fringe Benefits - Shop Employees	69,479.85
721	Drug Testing	3,368.07
728	Office Supplies - Shop	0.00
731	Janitor Supplies - Shop	6,724.30
733	Welding Supplies	6,342.04
734	Safety Supplies - Shop	9,506.81
736	Tire Shop Supplies	0.00
737	Shop Supplies	0.00
791	Equipment Material/Parts Inventory Adjustment	61,484.75
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	2,293.95
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	6,294.46
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	2,918.06
875	Insurance - Shop Buildings	694.00
876	Insurance - Boiler and Machine	16,150.00
878	Insurance - Fleet	94,330.00
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	94,189.92
931	Buildings Repairs and Maintenance	342,747.07
932	Yard and Storage Repairs and Maintenance	2,365.39
933	Shop Equipment Repairs and Maintenance	6,372.06
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	0.00
944-947	Underground Storage Tank Expense	21,531.80
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	83,591.49
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	5,729.58
968	Depreciation - Stockroom Expense	0.00
707	Other:	12,413.14
	243. TOTAL	\$890,138.02

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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	\$202,925.32
709-714	Administrative Leave	0.00
724	Fringe Benefits	338,831.71
727	Postage	2,166.60
728	Office Supplies	7,738.75
730	Dues and Subscriptions	3,744.78
801	Contractual Services	6,146.00
803	Legal Services	760.74
804	Auditing and Accounting Services	14,101.50
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	1,856.60
861	Travel and Mileage	7,073.24
862	Freight	0.00
873	Public Relations	0.00
874	Advertising	2,787.02
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	19,301.00
882	Insurance - General Liability	0.00
920-923	Utilities	2,379.98
931	Building Repair/Maintenance	977.46
934	Office Equipment Repair/Maintenance	7,820.26
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	5,498.64
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	9,320.61
	Other:	12,115.54
	244. TOTAL	\$645,545.75
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(250,029.99)
691	Purchase Discounts	0.00
	Other:	(211.93)
	Total Credits to Administrative Expense	\$(250,241.92)
	245. Net Administrative Expense	\$395,303.83

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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>
East Lake Road	T44N;R4W Sec 28 & 34	138,035.07	CulvertReplacement
Betsy River / Wide Waters	T50N;R6W Sec 30,31,32	240,933.64	GravelSurfacing
	246. Total	\$378,968.71	

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

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

CONSTRUCTION / CAPACITY IMPROVEMENTS

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
247. New Construction, New Location	0.00 mi.	x \$0.00	0.00 mi.	\$4,027.21
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		\$0.00		\$4,027.21

PRESERVATION - STRUCTURAL IMPROVEMENTS

ROADS	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
251. Reconstruction	0.00 mi.	x \$0.00	0.00 mi.	\$0.00
252. Resurfacing	11.56 mi.	2,230,319.73	5.33 mi.	529,808.30
253. Gravel Surfacing	2.20 mi.	152,721.03	2.04 mi.	569,010.32
254. Paving Gravel Roads	0.00 mi.	0.00	3.77 mi.	411,474.66
SAFETY PROJECTS				
255. Intersection Improvements	1.00 ea.	35,665.97	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	2.00 ea.	407,254.60	0.00 ea.	0.00
260. Subtotals		2,825,961.33		1,510,293.28
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.00 ea.	0.00
262. Recondition or Repair	1.00 ea.	27,513.57	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		27,513.57		0.00
265. TOTAL PRESERVATION - STRUCT IMP		\$2,853,474.90		\$1,510,293.28

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

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads			Population Outside Municipalities	Funds Received
	Total Local (mi)	Local Urban (mi)	Funds Received (\$)	Total Primary (mi)	Primary Urban (mi)	Funds Received (\$)		
Bay Mills	63.16	0.00	153,984.08	22.62	0.00	50,239.02	1,677	25,596.41
Bruce	78.93	0.00	192,431.34	37.81	0.00	83,976.01	2,128	36,878.24
Chippewa	29.76	0.00	72,554.88	10.43	0.00	23,165.03	213	3,691.29
Dafter	45.45	0.00	110,807.10	23.53	0.00	52,260.13	1,263	21,887.79
Detour	26.71	0.00	65,118.98	8.50	0.00	18,878.50	807	13,985.31
Drummond Island	89.66	0.00	218,591.09	11.75	0.00	26,096.75	1,058	18,335.14
Hulbert	8.80	0.00	21,454.40	8.83	0.00	19,611.43	168	2,911.44
Kinross	78.24	18.59	230,104.15	32.21	11.10	212,552.81	7,561	131,032.13
Pickford	69.27	0.00	168,880.25	27.21	0.00	60,433.41	1,595	27,641.35
Raber	59.82	0.00	145,841.16	9.80	0.00	21,765.80	647	11,212.51
Rudyard	72.96	0.00	177,876.48	39.50	0.00	87,729.50	1,370	23,742.10
Soo	42.55	15.27	136,063.49	33.47	16.45	283,317.68	3,141	54,433.53
Sugar Island	29.08	0.00	70,897.04	38.84	0.00	86,263.64	652	11,299.16
Superior	71.01	0.00	173,122.39	16.29	0.00	36,180.09	1,337	23,170.21
Trout Lake	77.79	0.00	189,652.02	19.83	0.00	44,042.43	384	6,654.72
Whitefish	82.76	0.00	201,768.89	17.36	0.00	38,556.56	575	9,964.75
266. Totals	925.95	33.86	\$2,329,147.74	357.98	27.55	\$1,145,068.79	24,376	\$422,436.08

Local Road Rate Per Mile	2438	Primary Road Rate Per Mile	2221
Local Urban Road Rate Per Mile	2117	Primary Urban Road Rate Per Mile	12704
Population Rate Per Capita	17.33		

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Bay Mills	0.00	367,787.98	367,787.98	33,843.50
Bruce	4,027.21	998,456.55	1,002,483.76	164,589.80
Chippewa				
Dexter	0.00	0.00	0.00	47.36
Detour	0.00	10,103.89	10,103.89	9,789.38
Drummond Island	0.00	393,013.03	393,013.03	292,886.46
Hubert				
Kinross	0.00	425,171.73	425,171.73	315.71
Pickford	0.00	0.00	0.00	40,342.00
Raber	0.00	487,783.90	487,783.90	182,316.60
Rudyard	0.00	118,188.76	118,188.76	95,085.67
Soo	0.00	738,218.72	738,218.72	193,182.00
Sugar Island	0.00	512,950.90	512,950.90	193,185.50
Superior	0.00	174,057.65	174,057.65	0.00
Trout Lake	0.00	138,035.07	138,035.07	74.93
Whitefish				
267. Totals	\$4,027.21	\$4,363,768.18	\$4,367,795.39	\$1,205,658.91

*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 - 2018

Start: 01/01/2018 End: 12/31/2018

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>
Pt Aux Frenes Rd	165,255.17	10/31/2018	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>
15 mile road	693,797.90	08/10/2018	Asphalt
Townline, Maxton Intersection	35,665.97	10/31/2018	Asphalt
S Shore Rd	50,879.52	10/31/2018	Asphalt
Maxton Rd	230,621.44	10/31/2018	Asphalt
Sturgeon Bay Rd	42,862.13	10/31/2018	Asphalt
S.Long Island Pt Rd	30,167.55	10/31/2018	Asphalt
4 mile road	111,368.04	10/31/2018	Asphalt

Work Type: Cold Milling & Bituminous Overlay (< 40mm)

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
Kincheloe Drive	361,817.79	08/31/2018	Asphalt
Forest Lodge	61,469.87	10/31/2018	Asphalt

Work Type: Construction of new culvert in same location of...

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
East Lake Rd	138,035.07	09/28/2018	Gravel

Work Type: Drn Correct, Culv Repl

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
9 mile Box Culvert	269,219.53	10/31/2018	Asphalt

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Work Type: Multiple Course HMA Overlay on Flexible Pavement

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Baker Side Road	626,850.68	09/07/2018	Asphalt

Work Type: Paving Gravel

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Whitehead Rd	70,520.27	10/31/2018	Asphalt
3 Mile Road	175,699.22	10/31/2018	Asphalt

Work Type: Reconstruction

Project ID/Name	Total Project Cost	Date Open to Traffic	Pavement Type
Rocky Point Road	322,528.73	10/31/2018	Gravel
Townhall Rd	246,481.59	10/31/2018	Gravel

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Sub Ledger Report

Line: 3 Sundry Accounts Receivable

Account	Description	Amount (\$)
040	Misc Receivables	1,407.37

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Deferred Revenue - Prop Taxes	844,334.83
078.02A	Due from State - Prev unbilled exp	80.50
078.05	Due from State - Other	402,060.34

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.01	Due To State	3,089.23

Line: 49 Specify - County

Account	Description	Amount (\$)
451	Permit Fees	16,225.00

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
510.06	USDA Discretionary Grant	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
510.03	Hazard/Safety Funds	0.00
510.06	Discretionary	112,895.00
525.01	NOAA Grant	0.00

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.01	General Fund Appropriations	882,023.77

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.01	Gen Fund Revenue	402,057.34

Line: 75 CFL-Other - County

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

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
688	Trade In Allow	7,895.00
696	Insurance Recoveries	9,503.00

Line: 137 Adjustment - County

Account	Description	Amount (\$)
390.05	Rounding Adjustment	0.01

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment Rental	23,908.14
510	Inventory Parts	181,599.57
510	Vendor Purchases	386,696.19
510.0695	Insurance Repairs	(798.46)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct Expense	23,908.14
511	Indirect Expense	20,220.75
514	Other Distributive	69,198.95
515	Admin Expense	0.00
900	Capital Outlay	508.70

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
081	Due from other gov't units	0.00
518	State Trunkline non-maint.	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
720	MESC	31,687.08
722	CDL	3,227.00
724	Fringe Cost Recovery	0.00
734.01	Safety shoe/eye glasses	9,993.00
734.02	Other safety supplies	21.98
801.02	Professional Services	1,860.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
720	MESC	(6,483.96)
734.01	Safety Shoes/Eye Glasses	(2,605.33)

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
---------	-------------	-------------

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

704.01	Meetings	18,032.64
705	Oth Eng / Bridge Insp	85,098.28
705.01	DEQ SESC Costs	33,333.54
729	Surveyor Supplies	3,309.98
734	Road Safety Supplies	1,604.67
734.03	Safety Meetings	18,983.08
761	Scm Sand/Gravel	42,530.09
769-771	Erosion/Gdrail Control Supplies	3,070.81
801	Contractual Charges	7,602.49
810	Employee Training	22,689.55
826	Grass/Weed Control	0.00
862	Freight Charges	450.83
921.03	Power M28 Salt Shed	327.60
932.03	Soo Salt Shed	135.54
932.10	Kinross Salt Shed	5,986.55
932.26	Eckerman Sand Shed	0.00
933.02	Sign Shop Supplies	13,115.12
957	Gravel Pit Maint/Lease Fees	31,267.20
968	Bldg/Eng Equ Depr	15,294.89
968.02	Salt Shed Depr.	15,939.31

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	Vendor Payments	31,309.22

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
195	Trunkline Liability	18,521.00
517	Vendor Payments	135,288.03
9999.149	GWOA	13,316.00

Line: 242 Expenditure10

Account	Description	Amount (\$)
459.02	Baker Side Road	109,961.64

Line: 243 707 Other

Account	Description	Amount (\$)
936	Small Tools	12,413.14

Line: 244 244 Other

Account	Description	Amount (\$)
729	Survey Supplies	21.17
739	County Map Sales	(14.00)
808	Association Services	11,949.06
810	Bank Serv Chgs	30.00
811	Prof Licenses	130.00
955	Misc	(0.69)

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 245 245 Other

Account	Description	Amount (\$)
630	All Other Services	(211.93)

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459.02	Concrete Box Culvert Replace	1.00
459.15	Concrete Box Culv Replace	1.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
459.02	Concrete Box Culv Replace	269,219.53
459+15	Concrete Box Culv Replace	138,035.07

CHIPPEWA COUNTY ROAD COMMISSION

YEAR ENDED: DECEMBER 31, 2018

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		\$ 367,787.98	\$ 267,782.97	\$ 123,429.51	\$ 759,000.46	\$ 33,843.50	\$ 23,927.00	\$ 57,770.50
BRUCE	\$ 4,027.21	998,456.55	382,289.04	281,459.81	1,666,232.61	164,589.80	\$ 34,474.00	\$ 199,063.80
CHIPPEWA			82,297.12	42,454.73	124,751.85	-	\$ 3,451.00	\$ 3,451.00
DAFTER			211,811.72	153,299.04	365,110.76	47.36	\$ 20,461.00	\$ 20,508.36
DETOUR		10,103.89	61,440.72	89,649.75	161,194.36	9,789.38	\$ 13,073.00	\$ 22,862.38
DRUMMOND ISL.		393,013.03	218,727.35	135,368.36	747,108.74	292,886.46	\$ 17,140.00	\$ 310,026.46
HULBERT		-	92,200.02	23,915.72	116,115.74	-	\$ 2,722.00	\$ 2,722.00
KINROSS		425,171.73	246,396.18	193,740.64	865,308.55	315.71	\$ 122,488.00	\$ 122,803.71
PICKFORD		-	149,403.60	283,710.26	433,113.86	40,342.00	\$ 25,839.00	\$ 66,181.00
RABER		487,783.90	109,430.18	199,106.55	796,320.63	182,316.60	\$ 10,481.00	\$ 192,797.60
RUDYARD		118,188.76	327,065.25	401,033.75	846,287.76	95,085.67	\$ 22,194.00	\$ 117,279.67
SOO		738,218.72	433,541.12	84,036.30	1,255,796.14	193,182.00	\$ 50,884.00	\$ 244,066.00
SUGAR ISL.		512,950.90	212,793.31	223,456.14	949,200.35	193,185.50	\$ 10,562.00	\$ 203,747.50
SUPERIOR		174,057.65	114,349.53	152,388.25	440,795.43	-	\$ 21,659.00	\$ 21,659.00
TROUT LAKE		138,035.07	172,419.80	94,028.13	404,483.00	74.93	\$ 6,221.00	\$ 6,295.93
WHITEFISH		-	96,206.80	297,023.01	393,229.81	-	\$ 9,315.00	\$ 9,315.00
TOTALS	\$ 4,027.21	\$ 4,363,768.18	\$ 3,178,154.71	\$ 2,778,099.95	\$ 10,324,050.05	\$ 1,205,658.91	\$ 394,891.00	\$ 1,600,549.91