

Annual Report

Page 10 – Revenues,
Expenditures & Reconciliation

Step 1

Print an "Account Activity Report" from IFS

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4/17/06          USER1          S A M P L E   C O U N T Y          COUNTY 99
15:06:46        INTEGRATED FINANCIAL SYSTEM REPORT BASIS:CASH          IFG92   PAGE   0
***** SELECTION PANEL 1 *****          ***** SELECTION PANEL 2 *****

PAGE BREAK OPTION > 2 1 - PAGE BREAK BY FUND          PRINT SERVICE DATES >          NO
                  2 - PAGE BREAK BY DEPT

RANGE SUBTOTALS > 2 1 - NO          IN ADDITION TO G, F, OR P IN POSITION 1, THERE ARE 5 FIELDS BY WHICH TO SORT.
                  2 - DETAIL & SUBTOT BY OBJ RANGE          ENTER THE CODE FOR EACH SORT FIELD, IN THE ORDER YOU WANT THE REPORT PRINTED.
                  3 - SUBTOT ONLY BY OBJ RANGE          ACCOUNT#          SORT CODES
                  4 - ACC# TOT & SUBTOT BY OBJ RANGE          1ST 2ND 3RD 4TH 5TH 6TH          G = C/L ACCOUNT NUMBER
                  5 - ACC# TOT & SUBTOT BY PCM RANGE          C M N W          F = C/L OBJECT WITHIN FUND
          REPORT BASIS > 1 CASH BASIS          ONLY THIS BASIS? . . > YES          T = C/L OBJECT WITHIN DEPT
          PRINT YTD TOTALS > YES          N = VENDOR/PAYER NAME
          TYPE OF REPORT > 1 1 - DETAIL          M = C/L MONTH & YEAR
                  2 - ABBREVIATED          W = RECEIPT/WARRANT NUMBER
          SPECIFIC          D = AUDIT NUMBER
          DATES (MMDDYYYY)          OR          C/L MONTHS          A = TRANSACTION DATE
          FROM          THRU          FROM 1/2005 THRU 12/2005          BLANK = NO ADDITIONAL SORT

***** SPECIFIC ELEMENT PANEL *****          ***** RUN INSTRUCTIONS PANEL *****
FUND          RANGE          FROM 13 THRU 13          COMMENT
Include/eXclude          COPIES          001
          SUBMIT TO BATCH          NO
          PRINT QUALITY          *STD
          HOLD SPOOL FILE          YES
          FORM TYPE          *STD
          CHARACTERS PER INCH          10
          LINES PER PAGE          066
          OVERFLOW LINE NUMBER          060
          LINES PER INCH          6
          PRINTER NAME          P1
          SAVE SPOOL FILE          NO
```

Review Balance Sheet Accounts on "Account Activity Report"

Check Beginning and Ending Balances for these accounts

Calculate balance changes for any of these accounts

Ignore changes to Cash and Fund Balance accounts

TRAN SC TYPE NAME	VENDOR NO.	G/L MONTH	AUDIT NUMBER	RECEIPT/WARRANT NO. DATE	AMOUNT	DESCRIPTION	8 CHAR OF INVOICE# RR
13 FUND USER1 S A M P L E C O U N T Y C O U N T Y 99							
4/17/06 ROAD & BRIDGE FUND		INTEGRATED FINANCIAL SYSTEM		REPORT BASIS: CASH		IFG92 PAGE 9	
15:06:46 000 DEPT		ACCOUNT ACTIVITY REPORT		FROM 1/2005 TO 12/2005			
BALANCE SHEET							
13-000-000-0000-2241 FLEX PLAN PAYABLE							
B E/F		1/05	050101-001			24.39CR IFS - BALANCE FORWARD J/EL	
P J/E		1/05	050107-111			541.43CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		1/05	050121-111			541.43CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE--FLEX	1/05	050131-333	17	1/31/05	979.27 MII LIFE	
P J/E		2/05	050204-111			541.43CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		2/05	050218-111			541.43CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE--FLEX	2/05	050228-333	9	2/28/05	2,023.75 MII LIFE	
P J/E		3/05	050304-111			541.43CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		3/05	050318-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	3/05	050331-333	4	3/31/05	2,855.41 MII LIFE	
P J/E		4/05	050401-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		4/05	050415-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	4/05	050429-333	15	4/29/05	1,579.38 MII LIFE	
P J/E		5/05	050513-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		5/05	050527-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	5/05	050531-333	4	5/31/05	2,940.20 MII LIFE	
P J/E		6/05	050610-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		6/05	050624-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	6/05	050630-333	4	6/30/05	1,300.02 MII LIFE	
P J/E		7/05	050708-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		7/05	050722-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	7/05	050729-333	6	7/29/05	1,087.68 MII LIFE	
P J/E		8/05	050805-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		8/05	050819-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	8/05	050831-333	7	8/31/05	771.30 MII LIFE	
P J/E		9/05	050902-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		9/05	050916-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	9/05	050930-333	4	9/30/05	1,102.82 MII LIFE	
P J/E		10/05	051014-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		10/05	051028-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	10/05	051031-333	5	10/31/05	427.92 MII LIFE	
P J/E		11/05	051110-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		11/05	051123-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	11/05	051130-333	4	11/30/05	963.94 MII LIFE	
P J/E		12/05	051209-111			778.93CR PRCOD-H, PERIOD-1, FUND-	13
P J/E		12/05	051223-111			778.93CR PRCOD-H, PERIOD-2, FUND-	13
P J/E	DISB MII LIFE INC	12/05	051230-333	4	12/30/05	673.86 MII LIFE	
* 13-000-000-0000-2241 FLEX PLAN PAYABLE					TOTAL...	825.66CR *	

Place revenue account balances in cash column of page 10

TRAN	SC TYPE NAME	VENDOR NO.	G/L MONTH	AUDIT NUMBER	RECEIPT/WARRANT NO.	DATE	AMOUNT	DESCRIPTION	8 CHAR OF INVOICE#	RR
4/17/06 15:06:46	13 FUND ROAD & BRIDGE FUND 300 DEPT R & B TAXES & INTERGOV'T REVEN	USER1			S A M P L E C O U N T Y INTEGRATED FINANCIAL SYSTEM ACCOUNT ACTIVITY REPORT	COUNTY 99 REPORT BASIS:CASH FROM 1/2005 TO 12/2005			IFG92	PAGE 12
-	13-300-000-0000-5001	PROPERTY TAXES - CURRENT								
M J/E			1/05	050101-109			24,589.11	ADJUSTING ENTRIES 2004-TBR		
M J/E	DB 82.801.5001		1/05	050118-802			24,589.11	CR FINAL 2004 SETTLEMENT		
M J/E	DB 82.801.5001		6/05	050615-802			419,491.12	CR JUNE SETTLEMENT		
M J/E			12/05	051201-801			366,488.88	CR NOV SETTLEMENT		
*	13-300-000-0000-5001	PROPERTY TAXES - CURRENT					TOTAL...	785,979.97	CR *	
-	13-300-000-0000-5004	PROPERTY TAXES - DELINQUENT								
M J/E			1/05	050101-109			180.29	ADJUSTING ENTRIES 2004-TBR		
M J/E	DB 82.801.5001		1/05	050118-802			180.29	CR FINAL 2004 SETTLEMENT		
M J/E	DB 82.801.5001		6/05	050615-802			2,682.64	CR JUNE SETTLEMENT		
M J/E			12/05	051201-801			958.81	CR NOV SETTLEMENT		
*	13-300-000-0000-5004	PROPERTY TAXES - DELINQUENT					TOTAL...	3,641.45	CR *	
-	13-300-000-0000-5060	MOBILE HOMES - CURRENT								
M J/E			1/05	050101-109			74.91	ADJUSTING ENTRIES 2004-TBR		
M J/E	DB 82.801.5001		1/05	050118-802			74.91	CR FINAL 2004 SETTLEMENT		
M J/E			12/05	051201-801			375.08	CR NOV SETTLEMENT		
*	13-300-000-0000-5060	MOBILE HOMES - CURRENT					TOTAL...	375.08	CR *	
-	13-300-000-0000-5088	WIND ENERGY TAX								
M J/E	DB 82.801.5001		6/05	050615-802			214.86	CR JUNE SETTLEMENT		
*	13-300-000-0000-5088	WIND ENERGY TAX					TOTAL...	214.86	CR *	
.....	5000 - 5099	PROPERTY TAXES AND PENALTIES					TOTAL...	790,211.36	SUBTOTAL BY OBJECT RANGE
-	13-300-000-0000-5201	COUNTY PROGRAM AID								
REC	STATE OF MN		7/05	050721-222	69428	7/21/05	52,448.00	CR 2005 CPA (HACA) 1/2 YR		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	52,448.59	CR 2005 1/2 YEAR CPA (HACA)		
*	13-300-000-0000-5201	COUNTY PROGRAM AID					TOTAL...	104,896.59	CR *	
-	13-300-000-0000-5212	PERA AID								
REC	STATE OF MN		7/05	050721-222	69429	7/21/05	2,621.50	CR PERA AID 1/2 YR		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	2,621.50	CR 1/2 YEAR PERA AID		
*	13-300-000-0000-5212	PERA AID					TOTAL...	5,243.00	CR *	
.....	5100 - 5299	FEES AND SERVICE CHARGES					TOTAL...	110,139.59	SUBTOTAL BY OBJECT RANGE
-	13-300-000-0000-5775	H S CREDITS & OTHER AIDS								
REC	STATE OF MN		11/05	051101-222	69765	11/01/05	35,122.96	CR MARKET VALUE CREDIT REAL/AG		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	25,327.70	CR 1/2 YEAR MV CREDIT RE		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	11,515.21	CR 1/2 YEAR MV CREDIT AG		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	122.56	CR 1/2 YEAR MV CREDIT MH		
REC	STATE OF MN		8/05	050831-222	69562	8/31/05	3,733.44	CR 1/2 DISPARITY REDUCTION AID		
REC	STATE OF MN		12/05	051228-222	69940	12/28/05	3,733.44	CR 1/2 DISPARITY REDUCTION AID		
*	13-300-000-0000-5775	H S CREDITS & OTHER AIDS					TOTAL...	79,555.31	CR *	
-	13-300-000-0000-5791	STATE AID - REGULAR CONSTRUCTI								
REC	STATE OF MN		2/05	050208-222	68886	2/08/05	144,179.70	CR 032-634-019 CO REG CONST-FN		

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
Property Taxes					
Taxes - Current	\$ 785,979.97	\$ -	\$ -	\$ -	\$ 785,979.97
Taxes - Current MH	375.08	-	-	-	375.08
Taxes - Prior Years	3,641.46	-	-	-	3,641.46
Wind Energy Tax	214.86	-	-	-	214.86
Total Property Taxes	\$ 790,211.36	\$ -	\$ -	\$ -	\$ 790,211.36
Intergovernmental Revenue					
County Program Aid	\$ 104,896.59	\$ -	\$ -	\$ -	\$ 104,896.59
PERA	5,243.00	-	-	-	5,243.00
Disparity Aid	7,466.88	-	-	-	7,466.88
MV Credit Real & Ag	72,088.43	-	-	-	72,088.43
State Aid - Regular Maintenance	1,245,440.80	-	-	-	1,245,440.80
State Aid - Regular Construction	2,946,216.47	-	-	-	2,946,216.47
State Aid - Municipal Maintenance	142,099.50	-	-	-	142,099.50
State Aid - Municipal Construction	-	-	-	-	-
Capital Improvement	-	-	-	-	-
Town Bridge	-	-	-	-	-
Bridge Bonding	94,587.29	-	-	-	94,587.29
Federal Aid - DCP	727,125.78	-	-	-	727,125.78
OSHA Grant	5,000.00	-	-	-	5,000.00
Loon Grant	1,000.00	-	-	-	1,000.00
Total Intergovernmental Revenue	\$ 5,351,164.74	\$ -	\$ -	\$ -	\$ 5,351,164.74
Fees for Services and Materials					
Townships	\$ 10,197.29	\$ -	\$ -	\$ -	\$ 10,197.29
Municipalities	273,446.02	-	-	-	273,446.02
Other Counties	-	-	-	-	-
Other County Funds	-	-	-	-	-
Individuals	-	-	-	-	-
Total Fees for Services and Materials	\$ 283,643.31	\$ -	\$ -	\$ -	\$ 283,643.31
Miscellaneous Revenue					
Sale of Materials	92,449.41	-	-	-	92,449.41
Sale of Equipment	1,500.00	-	-	-	1,500.00
Misc Revenue	240.00	-	-	-	240.00
Construction Plans	1,480.83	-	-	-	1,480.83
Total Miscellaneous Revenue	\$ 95,670.24	\$ -	\$ -	\$ -	\$ 95,670.24
Other Financing Services					
Refunds and Reimbursements	\$ 244,842.61	\$ -	\$ -	\$ -	\$ 244,842.61
Total Other Financing Services	\$ 244,842.61	\$ -	\$ -	\$ -	\$ 244,842.61
Total Revenues	\$ 6,765,532.26	\$ -	\$ -	\$ -	\$ 6,765,532.26

Place expenditure subtotals by object code in the cash column of page 10a

Place the balance changes from balance sheet accounts in the cash column of page 10a

4/17/06 15:06:30	13 FUND ROAD & BRIDGE FUND 340 DEPT ROAD & BRIDGE ADMINISTRATION	USER1							SAMPLE COUNTY INTEGRATED FINANCIAL SYSTEM ACCOUNT ACTIVITY REPORT	COUNTY 99 REPORT BASIS:CASH FROM 1/2005 TO 12/2005	IFG92	PAGE 6
TRAN SC TYPE NAME	VENDOR NO.	C/L MONTH	AUDIT NUMBER	RECEIPT/WARRANT NO.	DATE	AMOUNT	DESCRIPTION	8 CHAR OF INVOICE# RR				
.....	6100 - 6199 PERSONAL SERVICES			TOTAL...		122,530.08 SUBTOTAL BY OBJECT RANGE					
.....	6200 - 6399 SERVICES AND CHARGES			TOTAL...		29,613.45 SUBTOTAL BY OBJECT RANGE					
.....	6400 - 6599 SUPPLIES AND MATERIALS			TOTAL...		9,666.54 SUBTOTAL BY OBJECT RANGE					
.....	6600 - 6699 CAPITAL EXPENDITURES			TOTAL...		775.83 SUBTOTAL BY OBJECT RANGE					
.....	6800 - 6899 OTHER EXPENDITURES			TOTAL...		2,604.16 SUBTOTAL BY OBJECT RANGE					
*****	340 DEPT	ROAD & BRIDGE ADMINISTRATION		TOTAL...		165,190.06	*****					

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Expenditures	Cash Disbursements	Prior Year Payable	Current Year Payable	Transfers/ Adjustments	Modified Accrual Balance
Administration (340)					
Personal Services	\$ 122,530.08	\$ -	\$ -	\$ -	\$ 122,530.08
Other Services and Charges	32,217.61	-	-	-	32,217.61
Supplies	9,666.54	-	-	-	9,666.54
Capital Outlay	775.83	-	-	-	775.83
Total Administration	\$ 165,190.06	\$ -	\$ -	\$ -	\$ 165,190.06
Highway Maintenance (350)					
Personal Services	\$ 682,765.99	\$ -	\$ -	\$ -	\$ 682,765.99
Other Services and Charges	161,646.80	-	-	-	161,646.80
Supplies	255,366.24	-	-	-	255,366.24
Maintenance Contracts	-	-	-	-	-
Capital Outlay	333,839.80	-	-	-	333,839.80
Total Highway Maintenance	\$ 1,433,618.83	\$ -	\$ -	\$ -	\$ 1,433,618.83
Engineering and Construction (360)					
Personal Services	\$ 118,987.72	\$ -	\$ -	\$ -	\$ 118,987.72
Other Services and Charges	182,956.09	-	-	-	182,956.09
Supplies	15,288.86	-	-	-	15,288.86
Contract Payments	4,489,457.66	-	-	-	4,489,457.66
Right of Way	1,330.00	-	-	-	1,330.00
Capital Outlay	642.20	-	-	-	642.20
Total Engineering and Construction	\$ 4,808,662.53	\$ -	\$ -	\$ -	\$ 4,808,662.53
Equipment and Shop (370)					
Personal Services	\$ 78,955.13	\$ -	\$ -	\$ -	\$ 78,955.13
Other Services and Charges	70,994.69	-	-	-	70,994.69
Supplies	304,153.93	-	-	-	304,153.93
Capital Outlay	13,800.00	-	-	-	13,800.00
Total Equipment and Shop	\$ 467,903.75	\$ -	\$ -	\$ -	\$ 467,903.75
Accounts Receivable (380)					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services and Charges	9,482.07	-	-	-	9,482.07
Supplies	40,867.85	-	-	-	40,867.85
Total Accounts Receivable	\$ 50,349.92	\$ -	\$ -	\$ -	\$ 50,349.92
Unallocated General Expenses (390)					
Workmens Comp Insurance	\$ 45,715.00	\$ -	\$ -	\$ -	\$ 45,715.00
County Insurance Contribution	174,802.50	-	-	-	174,802.50
Liability Insurance	62,890.00	-	-	-	62,890.00
Change in Flex Plan	(80,127)	-	-	-	(80,127)
Total Unallocated General Expenses	\$ 282,606.23	\$ -	\$ -	\$ -	\$ 282,606.23
Total Expenditures	\$ 7,208,331.32	\$ -	\$ -	\$ -	\$ 7,208,331.32

Place the beginning cash balance on page 10b

Ending cash balance should reconcile to your ending cash balance

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Year-End Cash Reconciliation

Beginning Cash 01-01-2005	\$ 1,876,052.12
Plus Receipts	6,765,532.26
Minus Disbursements	7,208,331.32
Ending Cash 12-31-2005	<u>\$ 1,433,253.06</u>

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-2005	1,040,111.35
Plus Revenues	6,765,532.26
Minus Expenditures	7,208,331.32
Adjustments	-
Ending Fund Balance 12-31-2005	<u>\$ 597,312.29</u>

Step 1 in Review

1. Print "Account Activity Report" from I.F.S.
2. Review Balance Sheet Accounts on "Account Activity Report"
 - a. Check Beginning and Ending Balances for these accounts
 - b. Calculate balance changes for any of these accounts
 - c. Ignore changes to Cash and Fund Balance accounts
3. Place revenue account balances in cash column of page 10
4. Place expenditure subtotals by object code in the cash column of page 10a
5. Place balance changes from balance sheet accounts in cash column of page 10a
6. Place the beginning cash balance on page 10b
7. Ending cash balance should reconcile to your ending cash balance

Step 2

Place Prior Year and Current Year Receivable Balances in the appropriate columns on page 10.

Sample County Highway Department Accounts Receivable For the Year Ended December 31, 2005

	Beginning Balance	Current Year Billings	Current Year Payments	Ending Balance
Due from Townships				
Township #1	\$ -	\$ 600.81	\$ 258.75	\$ 342.06
Township #2	(50.00)	-	-	(50.00)
Township #3	-	10,207.05	1,951.07	8,255.98
Township #4	-	2,352.74	1,979.80	372.94
Township #5	-	180.40	180.40	-
Township #6	(43.49)	12,044.22	3,404.59	8,596.14
Township #7	-	8,641.51	4,839.82	3,801.69
Total Due from Townships	\$ (93.49)	\$ 34,026.73	\$ 12,614.43	\$ 21,318.81
Due from Municipalities				
City #1	\$ -	\$ 45,315.10	\$ 45,315.10	\$ -
City #2	840.80	2,320.00	2,320.00	840.80
Total Due from Municipalities	\$ 840.80	\$ 47,635.10	\$ 47,635.10	\$ 840.80
Due from Other Counties				
County #1	\$ 435.25	\$ -	\$ 435.25	\$ -
County #2	496.97	-	496.97	-
Total Due from Other Counties	\$ 932.22	\$ -	\$ 932.22	\$ -
Due from Other County Funds				
Planning and Zoning	\$ 76.25	\$ 954.17	\$ 1,030.42	\$ -
Ditch	24,326.91	168,991.24	193,318.15	-
Revenue	595.07	14,112.37	14,402.02	308.42
Sheriff	2,040.47	20,285.69	22,325.16	-
Veterans	202.40	1,475.93	1,678.33	0.00
Total Due from Other County Funds	\$ 27,244.10	\$ 205,819.40	\$ 232,755.08	\$ 308.42
Due from Individuals				
Individual/Business #1	\$ -	\$ 256.50	\$ -	\$ 256.50
Individual/Business #2	-	2,331.42	1,696.22	635.20
Individual/Business #3	-	1,157.45	1,038.06	119.39
Individual/Business #4	-	201,337.00	201,337.00	-
Total Due from Individuals	\$ -	\$ 205,082.37	\$ 204,071.28	\$ 1,011.09
Due from State Aid				
Regular Maintenance	\$ 127,450.90	\$ 1,219,692.11	\$ 1,245,440.80	\$ 101,702.21
Regular Construction	141,705.60	3,096,609.56	2,947,253.32	291,061.84
Capital Improvement Receivable	-	170,000.00	-	170,000.00
Municipal Maintenance	66,117.00	81,627.80	142,099.50	5,645.30
Municipal Construction	-	228.87	228.87	-
Town Bridge	9,604.26	-	-	9,604.26
Federal DCP Receivable	219,330.37	507,795.41	727,125.78	-
Bridge Bonding	227,545.00	223,817.04	94,587.29	356,774.75
Total Due from State Aid	\$ 791,753.13	\$ 5,299,770.79	\$ 5,156,735.56	\$ 934,788.36
Total Receivables	\$ 820,676.76	\$ 5,792,334.39	\$ 5,654,743.67	\$ 958,267.48

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
Property Taxes					
Taxes - Current	\$ 785,979.97	\$ -	\$ -	\$ -	\$ 785,979.97
Taxes - Current MH	375.08	-	-	-	375.08
Taxes - Prior Years	3,641.46	-	-	-	3,641.46
Wind Energy Tax	214.86	-	-	-	214.86
Total Property Taxes	\$ 790,211.36	\$ -	\$ -	\$ -	\$ 790,211.36
Intergovernmental Revenue					
County Program Aid	\$ 104,896.59	\$ -	\$ -	\$ -	\$ 104,896.59
PERA	5,243.00	-	-	-	5,243.00
Disparity Aid	7,466.88	-	-	-	7,466.88
MV Credit Real & Ag	72,088.43	-	-	-	72,088.43
State Aid - Regular Maintenance	1,245,440.80	127,460.90	101,702.21	-	1,219,692.11
State Aid - Regular Construction	2,946,216.47	141,705.60	291,061.84	-	3,095,572.71
State Aid - Municipal Maintenance	142,099.50	66,117.00	5,645.30	-	81,627.80
State Aid - Municipal Construction	-	-	-	-	-
Capital Improvement	-	-	170,000.00	-	170,000.00
Town Bridge	-	9,604.26	9,604.26	-	-
Bridge Bonding	94,587.29	227,545.00	356,774.75	-	223,817.04
Federal Aid - DCP	727,125.78	219,330.37	-	-	507,795.41
OSHA Grant	5,000.00	-	-	-	5,000.00
Loon Grant	1,000.00	-	-	-	1,000.00
Total Intergovernmental Revenue	\$ 5,351,164.74	\$ 791,753.13	\$ 934,788.36	\$ -	\$ 5,494,199.97
Fees for Services and Materials					
Townships	\$ 12,814.43	\$ (93.49)	\$ 21,318.81	\$ -	\$ 34,026.73
Municipalities	47,635.10	840.80	840.80	-	47,635.10
Other Counties	932.22	932.22	-	-	-
Other County Funds	232,755.08	27,244.10	308.42	-	205,819.40
Individuals	204,071.28	-	1,011.09	-	205,082.37
Total Fees for Services and Materials	\$ 498,008.11	\$ 28,923.63	\$ 23,479.12	\$ -	\$ 492,563.60
Miscellaneous Revenue					
Sale of Materials	1,495.78	-	-	-	1,495.78
Sale of Equipment	1,500.00	-	-	-	1,500.00
Misc Revenue	55,533.20	-	-	-	55,533.20
Construction Plans	1,290.00	-	-	-	1,290.00
Total Miscellaneous Revenue	\$ 59,818.98	\$ -	\$ -	\$ -	\$ 59,818.98
Other Financing Services					
Refunds and Reimbursements	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Other Financing Services	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Revenues	\$ 6,765,532.26	\$ 820,676.76	\$ 958,267.48	\$ -	\$ 6,903,122.98

Place Prior Year and Current Year Payable Balances in the appropriate columns on page 10a.

**Sample County Highway Department
Accounts Payable
For the Year Ended December 31, 2005**

Accounts Payable

Vendor Name	Admin.	Road Const.	Road Maint.	Shop Equip.	Unall.
Vendor #1	\$ -	\$ -	\$ -	\$ 4,241.28	\$ -
Vendor #2	494.88	-	-	-	-
Vendor #3	-	-	-	7,000.97	-
Vendor #4	-	-	2,173.97	-	-
Vendor #5	8.16	-	-	-	-
Vendor #6	-	-	-	29.85	-
Vendor #7	-	-	-	9.51	-
Vendor #8	-	-	-	168.08	-
Vendor #9	-	-	-	3,525.96	-
Vendor #10	217.60	-	-	-	-
Vendor #11	-	-	5,905.73	-	-
Vendor #12	-	-	60.00	-	-
Vendor #13	-	-	-	200.14	-
Vendor #14	-	-	-	607.05	-
Vendor #15	-	-	-	54.80	-
Vendor #16	-	-	-	2,657.86	-
Vendor #17	-	-	250.00	-	-
Vendor #18	-	-	330.15	2.60	-
Vendor #19	-	-	-	861.49	-
Vendor #20	-	-	-	1,378.04	-
Vendor #21	417.00	-	-	-	-
Vendor #22	-	-	-	179.26	-
Vendor #23	-	-	-	195.06	-
Total Accounts Payable	\$ 1,137.64	\$ -	\$ 8,719.85	\$ 21,111.95	\$ -

	Admin.	Road Const.	Road Maint.	Shop Equip.
Salaries Payable	\$ 4,417.12	\$ 4,442.26	\$ 22,946.15	\$ 2,909.14
Benefits Payable	\$ 559.22	\$ 568.21	\$ 3,021.28	\$ 384.90
Vested Sick Leave Payable	\$ 876.83	\$ 647.28	\$ 32,880.61	\$ 5,382.98
Vacation Payable	\$ 5,560.83	\$ 6,518.99	\$ 59,069.11	\$ 5,861.41
Comp Time Payable	\$ -	\$ 303.14	\$ 80.04	\$ -
	\$ 11,414.00	\$ 12,479.88	\$ 117,997.19	\$ 14,538.43

Contracts Payable	CSAH Reg. Const.	CSAH Mun. Const.	Town Bridge	Bridge Bonding	County Const.
S.AP 099-603-005	\$ 7,097.35	\$ -	\$ -	\$ -	\$ -
S.AP 099-609-046	8,131.98	-	-	-	-
S.AP 099-609-047	1,914.13	-	-	-	-
S.AP 099-609-048	2,304.75	-	-	-	-
S.AP 099-609-049	9,601.57	-	-	-	-
S.AP 099-629-036	8,173.43	-	-	5,918.70	-
S.AP 099-634-013	42,725.59	-	-	-	-
S.AP 099-634-017	8,639.30	-	-	-	-
S.AP 099-634-018	1,971.50	-	-	-	-
S.AP 099-609-052	11,266.18	-	-	-	-
Total Contracts Payable	\$ 101,825.78	\$ -	\$ -	\$ 5,918.70	\$ -

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Expenditures	Cash Disbursements	Prior Year Payable	Current Year Payable	Transfers/ Adjustments	Modified Accrual Balance
Administration (340)					
Personal Services	\$ 122,530.08	\$ 18,914.12	\$ 11,414.00	\$ -	\$ 115,029.96
Other Services and Charges	32,217.81	-	-	-	32,217.61
Supplies	9,666.54	943.83	1,137.64	-	9,860.35
Capital Outlay	776.83	-	-	-	775.83
Total Administration	\$ 165,190.06	\$ 19,857.95	\$ 12,551.64	\$ -	\$ 157,883.75
Highway Maintenance (350)					
Personal Services	\$ 682,765.99	\$ 6,579.56	\$ 117,997.19	\$ -	\$ 794,183.62
Other Services and Charges	161,646.80	-	-	-	161,646.80
Supplies	255,366.24	12,851.16	8,719.85	-	251,234.93
Maintenance Contracts	-	-	-	-	-
Capital Outlay	333,839.80	-	-	-	333,839.80
Total Highway Maintenance	\$ 1,433,618.83	\$ 19,430.72	\$ 126,717.04	\$ -	\$ 1,540,905.15
Engineering and Construction (360)					
Personal Services	\$ 118,987.72	\$ 1,600.87	\$ 12,479.88	\$ -	\$ 129,866.73
Other Services and Charges	182,956.09	-	-	-	182,956.09
Supplies	15,288.86	4,643.77	-	-	10,645.09
Contract Payments	4,489,457.86	256,306.00	107,744.48	-	4,340,896.14
Right of Way	1,330.00	-	-	-	1,330.00
Capital Outlay	642.20	-	-	-	642.20
Total Engineering and Construction	\$ 4,808,662.53	\$ 262,550.64	\$ 120,224.36	\$ -	\$ 4,666,336.25
Equipment and Shop (370)					
Personal Services	\$ 78,955.13	\$ 3,426.67	\$ 14,538.43	\$ -	\$ 90,066.89
Other Services and Charges	70,994.69	-	-	-	70,994.69
Supplies	304,153.93	10,819.03	21,111.95	-	314,446.85
Capital Outlay	13,800.00	-	-	-	13,800.00
Total Equipment and Shop	\$ 467,903.75	\$ 14,245.70	\$ 35,650.38	\$ -	\$ 489,308.43
Accounts Receivable (380)					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services and Charges	9,482.07	-	-	-	9,482.07
Supplies	40,887.85	969.34	-	-	39,898.51
Total Accounts Receivable	\$ 50,349.92	\$ 969.34	\$ -	\$ -	\$ 49,380.58
Unallocated General Expenses (390)					
Workmens Comp Insurance	\$ 45,715.00	\$ -	\$ -	\$ -	\$ 45,715.00
County Insurance Contribution	174,802.50	-	-	-	174,802.50
Liability Insurance	62,890.00	-	-	-	62,890.00
Change in Flex Plan	(80,127)	-	-	-	(80,127)
Total Unallocated General Expenses	\$ 282,606.23	\$ -	\$ -	\$ -	\$ 282,606.23
Total Expenditures	\$ 7,208,331.32	\$ 317,054.35	\$ 295,143.42	\$ -	\$ 7,186,420.39

Modify Cash Receipts to match the Cash Payments from the A/R Report (page 4)

Modify Other Revenues to match the amounts from the Costing System (Revenue Guideline – Costrite, 8x Section of the Trial Balance – ACS)

Increase or decrease Misc Revenue line, make sure total of all receipts does not change.

SAMPLE COUNTY HIGHWAY		**HIGHWAY COSTING SYSTEM**			PAGE 1	
DATE 3/30/06		REVENUE GUIDELINE			HGL310 12/22/94	
TIME 13:36		AS OF 12/05			QP HIGHWAY1	
02 FUND ROAD AND BRIDGE		PERCENT OF YEAR 100%				
ACCOUNT	DESCRIPTION	CURRENT BUDGET	ACTUAL THIS-MONTH	ACTUAL YEAR-TO-DATE	BDGT - ACT DIFFERENCE	PCT
-- 02	ROAD AND BRIDGE					
-	000 UNDESIGNATED					
	5001 PROPERTY TAXES - CURRENT	750,000.00	0.00	786,355.05	36,355.05-	105
	5003 WIND EMERGENCY TAX	0.00	0.00	214.86	214.86-	0
	5004 PROPERTY TAXES - DELINQUENT	0.00	0.00	3,641.45	3,641.45-	0
5000 -	5099 PROPERTY TAXES AND PENALTIES	750,000.00	0.00	790,211.36	40,211.36-	105
	5101 CHARGES AND SERVICES - TOWNSHIPS	30,000.00	575.00	34,026.73	4,026.73-	113
	5102 CHARGES FOR SERVICES - CITIES	35,000.00	1,855.60	47,635.10	12,635.10-	136
	5103 CHARGES FOR SERVICES - OTHER COUNTIES	1,000.00	0.00	0.00	1,000.00	0
	5104 CHARGES FOR SERVICES - OTHER FUNDS	210,000.00	1,864.22	205,819.40	4,180.60	98
	5105 CHARGES FOR SERVICES - IND/BUS	200,000.00	9,600.74	205,082.37	5,082.37-	103
	5201 COUNTY PROGRAM AID	0.00	0.00	104,896.59	104,896.59-	0
	5202 PERA	0.00	0.00	5,243.00	5,243.00-	0
	5207 HACA/HOMESTEAD CREDIT/MV CREDIT	70,000.00	0.00	72,088.43	2,088.43-	103
	5210 DISPARITY AID	0.00	0.00	7,466.88	7,466.88-	0
5100 -	5299 FEES AND SERVICE CHARGES	546,000.00	13,895.56	682,258.50	136,258.50-	125
	5521 SALE OF MATERIALS	0.00	0.00	1,495.78	1,495.78-	0
	5522 SALE OF USED EQUIPMENT	0.00	0.00	1,500.00	1,500.00-	0
	5524 SALE OF CONSTRUCTION PLANS	0.00	0.00	1,290.00	1,290.00-	0
	5552 REFUNDS AND REIMBURSEMENTS	0.00	0.00	66,329.07	66,329.07-	0
	5559 MISCELLANEOUS REVENUE	40,000.00	6,648.35	50,873.17	16,873.17-	142
5500 -	5599 OTHER REVENUES	40,000.00	6,648.35	121,488.02	87,488.02-	319

RUN DATE: 04-17-2006		TIME: 15:04:30		N		SAMPLE COUNTY HIGHWAY DEPARTMENT			HD-AWNM CASAOR V09.61		PAGE 18	
						TRIAL BALANCE			HIGHWAY COSTING SYSTEM			
Fringe Benefits Included		AS OF 12/31/2005			COST ACCOUNTING							
ACCOUNT NUMBER	DESCRIPTION	LABOR COST	EQUIPMENT COST	MATERIAL COST	OTHER DEBITS	CREDITS	TOTAL					
86-5081	BUILDING FUNDS CREDIT	0.00	0.00	0.00	0.00	0.00	0.00					
86-5082	CIP/CEP BONDING	0.00	0.00	0.00	0.00	0.00	0.00					
86-5083	RURAL SIGNAGE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00					
	TOTAL 86-5000	0.00	0.00	0.00	0.00	796,935.19CR	796,935.19CR					
86-5100	FEES FOR SERVICES											
86-5101	FEES AND SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00					
	TOTAL 86-5100	0.00	0.00	0.00	0.00	0.00	0.00					
86-5500	OTHER REVENUES											
86-5521	SALE OF MATERIALS	0.00	0.00	0.00	339.42CR	1,156.36CR	1,495.78CR					
86-5522	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	1,500.00CR	1,500.00CR					
86-5523	GAIN ON SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00					
86-5524	CONSTRUCTION PLANS	0.00	0.00	0.00	0.00	1,290.00CR	1,290.00CR					
86-5525	WATER SALES	0.00	0.00	0.00	0.00	0.00	0.00					
86-5552	REFUNDS AND REIMBURSEMENTS	0.00	0.00	0.00	0.00	66,329.07CR	66,329.07CR					
86-5559	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	55,392.34CR	55,392.34CR					
86-5560	CANCELLED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00					
86-5573	RENTAL OF VEHICLES AND EQUIP	0.00	0.00	0.00	0.00	0.00	0.00					
86-5578	RENTAL OF SIGNS AND SPACE	0.00	0.00	0.00	0.00	0.00	0.00					
86-5591	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00	0.00					
	TOTAL 86-5500	0.00	0.00	0.00	339.42CR	125,667.77CR	126,007.19CR					

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
Property Taxes					
Taxes - Current	\$ 785,979.97	\$ -	\$ -	\$ -	\$ 785,979.97
Taxes - Current MH	375.08	-	-	-	375.08
Taxes - Prior Years	3,641.46	-	-	-	3,641.46
Wind Energy Tax	214.86	-	-	-	214.86
Total Property Taxes	\$ 790,211.36	\$ -	\$ -	\$ -	\$ 790,211.36
Intergovernmental Revenue					
County Program Aid	\$ 104,896.59	\$ -	\$ -	\$ -	\$ 104,896.59
PERA	5,243.00	-	-	-	5,243.00
Disparity Aid	7,466.88	-	-	-	7,466.88
MV Credit Real & Ag	72,088.43	-	-	-	72,088.43
State Aid - Regular Maintenance	1,245,440.80	127,460.90	101,702.21	-	1,219,692.11
State Aid - Regular Construction	2,946,216.47	141,705.60	291,061.84	-	3,095,572.71
State Aid - Municipal Maintenance	142,099.50	66,117.00	5,645.30	-	81,627.80
State Aid - Municipal Construction	-	-	-	-	-
Capital Improvement	-	-	170,000.00	-	170,000.00
Town Bridge	-	9,604.26	9,604.26	-	-
Bridge Bonding	94,587.29	227,545.00	356,774.75	-	223,817.04
Federal Aid - DCP	727,125.78	219,330.37	-	-	507,795.41
OSHA Grant	5,000.00	-	-	-	5,000.00
Loon Grant	1,000.00	-	-	-	1,000.00
Total Intergovernmental Revenue	\$ 5,351,164.74	\$ 791,753.13	\$ 934,788.36	\$ -	\$ 5,494,199.97
Fees for Services and Materials					
Townships	\$ 12,814.43	\$ (93.49)	\$ 21,318.81	\$ -	\$ 34,026.73
Municipalities	47,635.10	840.80	840.80	-	47,635.10
Other Counties	932.22	932.22	-	-	-
Other County Funds	232,755.08	27,244.10	308.42	-	205,819.40
Individuals	204,071.28	-	1,011.09	-	205,082.37
Total Fees for Services and Materials	\$ 498,008.11	\$ 28,923.63	\$ 23,479.12	\$ -	\$ 492,563.60
Miscellaneous Revenue					
Sale of Materials	1,495.78	-	-	-	1,495.78
Sale of Equipment	1,500.00	-	-	-	1,500.00
Misc Revenue	55,533.20	-	-	-	55,533.20
Construction Plans	1,290.00	-	-	-	1,290.00
Total Miscellaneous Revenue	\$ 59,818.98	\$ -	\$ -	\$ -	\$ 59,818.98
Other Financing Services					
Refunds and Reimbursements	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Other Financing Services	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Revenues	\$ 6,765,532.26	\$ 820,676.76	\$ 958,267.48	\$ -	\$ 6,903,122.98

Check Cash Balance on page 10b, it should remain the same as in Step 1.

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Year-End Cash Reconciliation

Beginning Cash 01-01-2005	\$ 1,876,052.12
Plus Receipts	6,765,532.26
Minus Disbursements	7,208,331.32
Ending Cash 12-31-2005	\$ 1,433,253.06

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-2005	1,040,111.35
Plus Revenues	6,903,122.98
Minus Expenditures	7,186,420.39
Adjustments	-
Ending Fund Balance 12-31-2005	\$ 756,813.94

Step 2 in Review

1. Place Prior Year Receivable Balances in appropriate column on page 10
2. Place Current Year Receivable Balance in appropriate column on page 10
3. Place Prior Year Payables Balances in appropriate column on page 10a
4. Place Current Year Payables Balances in appropriate column on page 10a
5. Modify Cash Receipts to match the Cash Payments from the A/R Report (page 4)
6. Modify Other Revenues to match the amounts from the Costing System (Revenue Guideline – Costrite, 8x Section of the Trial Balance – ACS)
7. Increase or decrease Misc Revenue line, make sure total of all receipts does not change.
8. Check Cash Balance on page 10b, it should remain the same as in Step 1.

Final

Compare Construction and Maintenance Revenues to the Costing System (Revenue Guideline - Costrite, 8x Section of the Trial Balance - ACS)

Post the difference in the Transfers/Adjustments column of page 10

SAMPLE COUNTY HIGHWAY DATE 3/30/06 TIME 13:36		**--HIGHWAY COSTING SYSTEM--** REVENUE GUIDELINE			AS OF 12/05 PERCENT OF YEAR 100%	PAGE 1 HCL310 12/22/94 QP HIGHWAY1
O2 FUND ROAD AND BRIDGE						
ACCOUNT	DESCRIPTION	CURRENT BUDGET	ACTUAL THIS-MONTH	ACTUAL YEAR-TO-DATE	BDCT - ACT DIFFERENCE	PCT
-- 02	ROAD AND BRIDGE					
-	000 UNDESIGNATED					
	5001 PROPERTY TAXES - CURRENT	750,000.00	0.00	786,355.05	36,355.05-	105
	5003 WIND ENERGY TAX	0.00	0.00	214.86	214.86-	0
	5004 PROPERTY TAXES - DELINQUENT	0.00	0.00	3,641.45	3,641.45-	0
5000 -	5099 PROPERTY TAXES AND PENALTIES	750,000.00	0.00	790,211.36	40,211.36-	105
	5741 STATE AID - REGULAR MAINTENANCE	1,100,000.00	1,219,692.11	1,219,692.11	119,692.11-	111
	5742 STATE AID - REGULAR CONSTRUCTION	2,900,000.00	0.00	3,375,084.00	475,084.00-	116
	5743 STATE AID - MUNICIPAL MAINTENANCE	100,000.00	81,627.80	81,627.80	18,372.20	82
	5744 STATE AID - MUNICIPAL CONSTRUCTION	0.00	0.00	228.87	228.87-	0
	5745 STATE AID - TOWN BRIDGE	0.00	0.00	126,455.19	126,455.19-	0
	5746 BRIDGE BONDING	200,000.00	0.00	334,544.75	134,544.75-	167
	5747 FEDERAL - DCP	500,000.00	0.00	515,971.67	15,971.67	103
5700 -	5799 INTERGOVERNMENTAL REVENUE	4,800,000.00	1,301,319.91	5,653,604.39	853,604.39-	118
	5820 CAPITAL IMPROVEMENT GRANT	170,000.00	0.00	0.00	170,000.00	0
	5850 OSHA GRANT	0.00	0.00	5,000.00	5,000.00-	0
	5852 LOON GRANT	0.00	0.00	1,000.00	1,000.00-	0
5800 -	5899 OTHER INTERGOVERNMENTAL REVENUE	170,000.00	0.00	6,000.00	164,000.00	4
*	TOTAL UNDESIGNATED	6,306,000.00	1,321,863.82	7,253,562.27	947,562.27-	115
**	TOTAL ROAD AND BRIDGE	6,306,000.00	1,321,863.82	7,253,562.27	947,562.27-	115
***	FINAL TOTALS 27 ACCOUNTS	6,306,000.00	1,321,863.82	7,253,562.27	947,562.27-	115

RUN DATE: 04-17-2006 TIME: 15:04:30 N		SAMPLE COUNTY HIGHWAY DEPARTMENT TRIAL BALANCE			HD-AWNM CASAOR	VO9.61	PAGE 17
Fringe Benefits Included		AS OF 12/31/2005			HIGHWAY COSTING SYSTEM COST ACCOUNTING		
ACCOUNT NUMBER	DESCRIPTION	LABOR COST	EQUIPMENT COST	MATERIAL COST	OTHER DEBITS	CREDITS	TOTAL
80-0000 REVENUES							
81-0000	CSAH REG. MAINT. REVENUES	0.00	0.00	0.00	0.00	1,219,692.11CR	1,219,692.11CR
82-0000	CSAH REG. CONSTR. REVENUES	0.00	0.00	0.00	0.00	3,375,084.00CR	3,375,084.00CR
83-0000	CSAH MUNIC MAINT REVENUES	0.00	0.00	0.00	0.00	81,627.80CR	81,627.80CR
84-0000	CSAH MUNIC CONSTR. REVENUE	0.00	0.00	0.00	0.00	228.87CR	228.87CR
86-5700 INTERGOVERNMENTAL REVENUES							
86-5720	FEDERAL AID REVENUE	0.00	0.00	0.00	0.00	515,971.67CR	515,971.67CR
86-5780	HOMESTEAD AND AG CREDIT AID	0.00	0.00	0.00	0.00	72,088.43CR	72,088.43CR
86-5781	MOBIL HOME HOMESTEAD CREDIT	0.00	0.00	0.00	0.00	0.00	0.00
86-5782	DISPARITY REDUCTION AID	0.00	0.00	0.00	0.00	7,466.88CR	7,466.88CR
86-5783	1/2 MV REAL/AG	0.00	0.00	0.00	0.00	0.00	0.00
86-5830	COUNTY PROGRAM AID	0.00	0.00	0.00	0.00	104,896.59CR	104,896.59CR
86-5884	TOWN BRIDGE REVENUE	0.00	0.00	0.00	0.00	126,455.19CR	126,455.19CR
86-5885	BRIDGE BOND REVENUE	0.00	0.00	0.00	0.00	334,544.75CR	334,544.75CR

Maintenance Revenues should match the Costing System

Federal Aid may need to be adjusted by the amount of revenue recognized on a Traditional Project.

Sample County Highway Department State of Revenues and Expenditures For the Year Ended December 31, 2005

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
Property Taxes					
Taxes - Current	\$ 785,979.97	\$ -	\$ -	\$ -	\$ 785,979.97
Taxes - Current MH	375.08	-	-	-	375.08
Taxes - Prior Years	3,641.46	-	-	-	3,641.46
Wind Energy Tax	2,148.86	-	-	-	2,148.86
Total Property Taxes	\$ 790,211.36	\$ -	\$ -	\$ -	\$ 790,211.36
Intergovernmental Revenue					
County Program Aid	\$ 104,896.69	\$ -	\$ -	\$ -	\$ 104,896.69
PERA	5,243.00	-	-	-	5,243.00
Disparity Aid	7,466.88	-	-	-	7,466.88
MV Credit Real & Ag	72,088.43	-	-	-	72,088.43
State Aid - Regular Maintenance	1,245,440.80	127,460.90	101,702.21	-	1,219,692.11
State Aid - Regular Construction	2,946,216.47	141,705.60	291,061.94	279,511.29	3,375,094.00
State Aid - Municipal Maintenance	142,099.50	66,117.00	5,645.30	-	81,627.80
State Aid - Municipal Construction	-	-	-	228.87	228.87
Capital Improvement	-	-	170,000.00	(170,000.00)	-
Town Bridge	-	9,604.26	9,604.26	126,455.19	126,455.19
Bridge Bonding	94,587.29	227,546.00	366,774.75	110,727.71	334,544.75
Federal Aid - DCP	727,125.78	219,330.37	-	8,176.26	515,971.67
OSHA Grant	5,000.00	-	-	-	5,000.00
Loan Grant	1,000.00	-	-	-	1,000.00
Total Intergovernmental Revenue	\$ 5,351,164.74	\$ 791,753.13	\$ 934,788.36	\$ 355,089.32	\$ 5,849,299.29
Other Financing Services					
Refunds and Reimbursements	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Other Financing Services	\$ 66,329.07	\$ -	\$ -	\$ -	\$ 66,329.07
Total Revenues	\$ 6,785,532.26	\$ 820,676.76	\$ 968,267.48	\$ 355,089.32	\$ 7,258,222.30

Enter the amount of the expense recognized from Traditional Projects in the Transfers/Adjustments column on the Contract Payment line of page 10b

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Expenditures	Cash Disbursements	Prior Year Payable	Current Year Payable	Transfers/ Adjustments	Modified Accrual Balance
<u>Administration</u>					
Personal Services	\$ 122,530.08	\$ 18,914.12	\$ 11,414.00	\$ -	\$ 115,029.96
Other Services and Charges	32,217.61	-	-	-	32,217.61
Supplies	9,666.54	943.83	1,137.64	-	9,860.35
Capital Outlay	775.83	-	-	-	775.83
Total Administration	\$ 165,190.06	\$ 19,857.95	\$ 12,551.64	\$ -	\$ 157,883.75
<u>Engineering and Construction</u>					
Personal Services	\$ 118,987.72	\$ 1,600.87	\$ 12,479.88	\$ -	\$ 129,866.73
Other Services and Charges	182,956.09	-	-	-	182,956.09
Supplies	15,288.86	4,643.77	-	-	10,645.09
Contract Payments	4,489,467.66	256,306.00	107,744.48	9,441.98	4,350,338.12
Right of Way	1,330.00	-	-	-	1,330.00
Capital Outlay	642.20	-	-	-	642.20
Total Engineering and Construction	\$ 4,808,662.53	\$ 262,550.64	\$ 120,224.36	\$ 9,441.98	\$ 4,675,778.23
=====					
<u>Accounts Receivable</u>					
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services and Charges	9,482.07	-	-	-	9,482.07
Supplies	40,867.85	969.34	-	-	39,898.51
Total Accounts Receivable	\$ 50,349.92	\$ 969.34	\$ -	\$ -	\$ 49,380.58
<u>Total Expenditures</u>					
	\$ 7,208,331.32	\$ 317,054.35	\$ 295,143.42	\$ 9,441.98	\$ 7,195,862.37

Place the Beginning Fund Balance on page 10b

If Fund Balance has been adjusted during the current year the total of all adjustments must be placed on the Adjustments line in the Fund Balance reconciliation section of page 10b.

This amount will be found on the Interactive Trial Balance (Costrite) or the Statement of Changes in Fund Balance (ACS)

SAMPLE COUNTY HIGHWAY		**--HIGHWAY COSTING SYSTEM--**			PAGE 1
DATE 3/30/06		COUNTY FINANCIAL SYSTEM			HCL290 05/26/99
TIME 13:36		INTERACTIVE TRIAL BALANCE			QP HIGHWAY1
O2 FUND ROAD AND BRIDGE		AS OF 12/05			
ACCOUNT		BEGINNING BALANCE	ACTUAL THIS-MONTH	ACTUAL YEAR-TO-DATE	CURRENT BALANCE
-- O2 ROAD AND BRIDGE					
-----ASSETS-----					
1001	CASH	1,876,052.12	12,444.79	442,799.06-	1,433,253.06
1120	FROM TOWNSHIPS	93.49-	588.41	21,412.30	21,318.81
1121	DUE FROM MUNICIPALITIES	840.80	106.75-	0.00	840.80
1120	DUE FROM OTHER COUNTIES	932.22	0.00	932.22-	0.00
1121	DUE FROM OTHER COUNTY FUNDS	27,244.10	2,506.34-	26,935.69-	308.42
1122	DUE FROM INDIVIDUALS/BUSINESS	.00	50.00	1,011.09	1,011.09
1281	DUE FROM STATE AID-REGULAR MAINTENANCE	127,450.90	101,702.21	25,748.69-	101,702.21
1282	DUE FROM STATE AID-REGULAR CONSTRUCTION	141,705.60	0.00	149,356.24	291,061.84
1283	DUE FROM STATE AID-MUNICIPAL MAINTENANCE	66,117.00	5,645.30	60,471.70-	5,645.30

FUND BALANCE					
2730	INVENTORY RESERVE	85,528.10-	7,864.71	15,333.14-	100,861.24-
2740	DESIGNATED - BUILDING IMPROVEMENTS	333,500.00-	16,500.00	16,500.00	350,000.00-
2880	FUND BALANCE	1,028,861.60-	16,500.00-	16,500.00-	1,012,361.60-
2890	REVENUE CONTROL	0.00	1,321,863.82-	7,253,562.27-	7,253,562.27-
2891	EXPENDITURE CONTROL	0.00	174,713.25	7,191,202.34	7,191,202.34
TOTAL FUND BALANCE		1,447,889.70-	1,139,285.86-	77,693.07-	1,525,582.77-
TOTAL LIABILITIES AND BALANCE		4,838,769.20-	2,605.70-	1,094,020.54	3,744,748.66-

RUN DATE: 04-17-2006		SAMPLE COUNTY HIGHWAY DEPARTMENT		CA590R	V09.61	PAGE 2
		STATEMENT OF CHANGES IN FUND BALANCE		HIGHWAY COSTING SYSTEM		
		AS OF DEC 31,2005		COST ACCOUNTING		
BEGINNING FUND BALANCE			1,028,861.60			
REVENUES		7,253,562.27		80-0000		
EXPENSES						
MAINTENANCE	1,489,550.34			10-0000		
CONSTRUCTION	4,831,308.58			20-0000		
UNALLOCATED HIGHWAY OPERATIONS	545,765.82			30-0000		
EQUIPMENT OPERATION	363,608.33-			40-0000		
AUTHORIZED WORK FOR OTHERS	318,049.14			60-0000		
UNALLOC NON-HIGHWAY OPERATIONS	370,136.79			70-0000		
	-----	7,191,202.34				
ADJUSTMENTS TO FUND BALANCE	16,500.00					
	-----		45,459.93			
ENDING FUND BALANCE			1,074,721.53	95-2540		
	-----		-----			

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Year-End Cash Reconciliation

Beginning Cash 01-01-2005	\$ 1,876,052.12
Plus Receipts	6,765,532.26
Minus Disbursements	7,208,331.32
Ending Cash 12-31-2005	<u>\$ 1,433,253.06</u>

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-2005	1,028,861.60
Plus Revenues	7,258,222.30
Minus Expenditures	7,195,862.37
Adjustments	(16,500.00)
Ending Fund Balance 12-31-2005	<u>\$ 1,074,721.53</u>

Ending Fund Balance should equal the Fund Balance from the Costing System (Fund Balance plus Revenue Control minus Expenditure Control from the Interactive Trial Balance – Costrite or Ending Fund Balance from the Statement of Changes in Fund Balance – ACS)

SAMPLE COUNTY HIGHWAY		**--HIGHWAY COSTING SYSTEM--**			PAGE 1
DATE 3/30/06		COUNTY FINANCIAL SYSTEM			HCL290 05/26/99
TIME 13:36		INTERACTIVE TRIAL BALANCE			QP HIGHWAY1
O2 FUND ROAD AND BRIDGE		AS OF 12/05			
ACCOUNT		BEGINNING BALANCE	ACTUAL THIS-MONTH	ACTUAL YEAR-TO-DATE	CURRENT BALANCE
-- O2 ROAD AND BRIDGE					
-----ASSETS-----					
1001 CASH		1,876,052.12	12,444.79	442,799.06-	1,433,253.06
1120 FROM TOWNSHIPS		93.49-	588.41	21,412.30	21,318.81
1121 DUE FROM MUNICIPALITIES		840.80	106.75-	0.00	840.80
1120 DUE FROM OTHER COUNTIES		932.22	0.00	932.22-	0.00
1121 DUE FROM OTHER COUNTY FUNDS		27,244.10	2,506.34-	26,935.68-	308.42
1122 DUE FROM INDIVIDUALS/BUSINESS		.00	50.00	1,011.09	1,011.09
1281 DUE FROM STATE AID-REGULAR MAINTENANCE		127,450.90	101,702.21	25,748.69-	101,702.21
1282 DUE FROM STATE AID-REGULAR CONSTRUCTION		141,705.60	0.00	149,356.24	291,061.84
1283 DUE FROM STATE AID-MUNICIPAL MAINTENANCE		66,117.00	5,645.30	60,471.70-	5,645.30

FUND BALANCE					
2730 INVENTORY RESERVE		85,528.10-	7,864.71	15,333.14-	100,861.24-
2740 DESIGNATED - BUILDING IMPROVEMENTS		333,500.00-	16,500.00	16,500.00	350,000.00-
2880 FUND BALANCE		1,028,861.60-	16,500.00-	16,500.00-	1,012,361.60-
2890 REVENUE CONTROL		0.00	1,321,863.82-	7,253,562.27-	7,253,562.27-
2891 EXPENDITURE CONTROL		0.00	174,713.25	7,191,202.34	7,191,202.34

TOTAL FUND BALANCE		1,447,889.70-	1,139,285.86-	77,693.07-	1,525,582.77-

TOTAL LIABILITIES AND BALANCE		4,838,769.20-	2,605.70-	1,094,020.54	3,744,748.66-

RUN DATE: 04-17-2006		SAMPLE COUNTY HIGHWAY DEPARTMENT		CA590R	V09.61	PAGE 2
		STATEMENT OF CHANGES IN FUND BALANCE		HIGHWAY COSTING SYSTEM		
		AS OF DEC 31,2005		COST ACCOUNTING		
BEGINNING FUND BALANCE			1,028,861.60			
REVENUES		7,253,562.27		80-0000		
EXPENSES						
MAINTENANCE	1,489,550.34			10-0000		
CONSTRUCTION	4,831,308.58			20-0000		
UNALLOCATED HIGHWAY OPERATIONS	545,765.82			30-0000		
EQUIPMENT OPERATION	363,608.33-			40-0000		
AUTHORIZED WORK FOR OTHERS	318,049.14			60-0000		
UNALLOC NON-HIGHWAY OPERATIONS	370,136.79			70-0000		
			7,191,202.34			
ADJUSTMENTS TO FUND BALANCE		16,500.00				
			45,459.93			
ENDING FUND BALANCE			1,074,721.53	95-2540		

Revenues and Expenditures may not equal those that are posted on the costing system, this is due to differences in how some receipts or disbursements have been recognized by the Auditor's Office.

**Sample County Highway Department
State of Revenues and Expenditures
For the Year Ended December 31, 2005**

Year-End Cash Reconciliation

Beginning Cash 01-01-2005	\$ 1,876,052.12
Plus Receipts	6,765,532.26
Minus Disbursements	7,208,331.32
Ending Cash 12-31-2005	<u>\$ 1,433,253.06</u>

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-2005	1,028,861.60
Plus Revenues	7,258,222.30
Minus Expenditures	7,195,862.37
Adjustments	(16,500.00)
Ending Fund Balance 12-31-2005	\$ 1,074,721.53

Final in Review

1. Compare Construction and Maintenance Revenues to the Costing System (Revenue Guideline – Costrate, 8x Section of the Trial Balance – ACS)
2. Post the difference in the Transfers/Adjustments column of page 10
3. Enter the amount of the expense recognized from Traditional Projects in the Transfers/Adjustments column on the Contract Payment line of page 10b
4. Place the Beginning Fund Balance on page 10b
5. If Fund Balance has been adjusted during the current year the total of all adjustments must be placed on the Adjustments line in the Fund Balance reconciliation section of page 10b.
6. Ending Fund Balance should equal the Fund Balance from the Costing System

Trouble Shooting

1. Verify Beginning Balances for Receivables and Payables, check the previous year report.
2. Verify Ending Balances for Receivables and Payables.
3. Remember Traditional Project Revenues and Expenditures.
4. Check Beginning Balances for Cash and Fund Balance.
5. Double check for Balance Sheet Accounts that have beginning and ending balances (IFS Account Activity Report).



The End !!!