

Procedures for completing the Annual Report

As of the end of December the following balance sheet accounts should be reconciled based on your monthly procedures:

Cash – reconciled to the Auditor’s Office Cash

Current Taxes Receivable – if the receipt for the prior year receivable was posted to the Current Tax Receivable account the balance should be \$0.00, if the receipt for the prior year receivable was posted to revenue the balance will be equal to the prior year’s receivable.

Delinquent Taxes Receivable – should be the prior year’s receivable.

Accounts Receivable – to the Accounts Receivable Report from Highway Costing

Regular Maintenance Receivable – should be \$0.00

Municipal Maintenance Receivable – should be \$0.00

Regular Construction Receivable – should be equal to the Encumbrance Balance on the SAAS Status Report for Regular Construction (see note).

Municipal Construction Receivable – should be equal to the Encumbrance Balance on the SAAS Status Report for Municipal Construction (see note).

Town Bridge Construction Receivable – should be equal to the Encumbrance Balance on the SAAS Status Report for Town Bridge Construction (see note).

Regular Maintenance Allotment – should be equal to the Balance Available on the SAAS Status Report for Regular Maintenance (see note).

Municipal Maintenance Allotment – should be equal to the Balance Available on the SAAS Status Report for Municipal Maintenance.

Regular Construction Allotment – should be equal to the Balance Available on the SAAS Status Report for Regular Construction.

Municipal Construction Allotment – should be equal to the Balance Available on the SAAS Status Report for Municipal Construction (see note).

Town Bridge Construction Allotment – should be equal to the Balance Available on the SAAS Status Report for Town Bridge Construction (see note).

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Optional State Aid Accounts:

State Park Construction Receivable – should be equal to the Encumbrance Balance on the SAAS Status Report for State Park (see note).

County Turnback Receivable – should be equal to the Encumbrance Balance on the SAAS Status Report for County Turnback (see note).

Bonding Receivable and Grant Account – the combined total of these accounts should be equal to the Encumbrance Balance on the SAAS Status Report for Bonding (see note).

NOTE: The balances above may differ due to timing issues, a payment request sent to State Aid at the end of the month and does not appear on the Status Report, State Aid may have processed a receipt at the end of the month and the county has not received it by the end of the processing month. Adjust the Encumbrance and Available Balance on the SAAS Status Report to reflect these timing differences. The SAAS Status Report should be treated as a monthly statement that you need to account for outstanding transactions.

Accounts Payable – should be \$0.00

Contracts Payable – should be the total of all retainage for all active construction contracts. Costrite users – the balance will be the same as prior year's payable.

Salaries Payable – if daily time is posted to the Highway System based on payroll cycle the balance should be \$0.00, if daily time is posted by actual work date the balance will be equal to the total dollars for the unpaid days of the month.

Benefits Payable – should be the prior year's payable balance.

Vacation Payable – should be the prior year's payable balance.

Vested Sick Leave Payable - should be the prior year's payable balance.

Delinquent Taxes Deferred Revenue – should be the prior year's deferred revenue balance.

Regular Maintenance Deferred Revenue – should equal the Allocation amount on the SAAS Report for Regular Maintenance.

Municipal Maintenance Deferred Revenue – should equal the Allocation amount on the SAAS Report for Municipal Maintenance.

Regular Construction Deferred Revenue – refer to the formula below.

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Municipal Construction Deferred Revenue – refer to the formula below.

Town Bridge Construction Deferred Revenue – refer to the formula below.

State Park Construction Deferred Revenue – refer to formula below.

County Turnback Construction Deferred revenue – refer to formula below.

Bonding Deferred Revenue – should be the reverse of the Bonding Grant Balance Account.

Formula for calculating Deferred Revenue:

For each active project determine the revenue that has been recognized for each funding source, subtract this amount from the amount requested for each funding source. Add (or subtract, in the case of a project overrun) this amount to/from the appropriate Allotment Balance on the Highway Costing System, see examples.

Example:

SAP 99-999-99	\$150,000.00	SA Reg Const Request
	92,000.00	SA Reg Const Revenue

	58,000.00	Add to Reg Const Allot Account Bal
SAP 99-999-98	\$100,000.00	SA Reg Const Request
	101,200.00	SA Reg Const Revenue

	1,200.00	Subtract from Reg Const Allot Account Bal
SAP 99-999-97	\$185,000.00	SA Reg Const Request
	158,000.00	SA Reg Const Revenue

	27,000.00	Add to Reg Const Allot Account Bal
	\$1,580,000.00	Regular Construction Allotment Balance
Plus	58,000.00	from SAP 99-999-99
Minus	1,200.00	from SAP 99-999-98
Plus	27,000.00	from SAP 99-999-97

	\$1,697,800.00	Regular Construction Deferred Revenue

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Year End Accruals:

Processing defers by highway costing systems, but the general accounting practices are the same.

Accounts Payable – make sure all purchases that are for the current processing year, paid in January, February, and possibly March of the following year are posted as accruals to the highway costing system.

Salaries Payable – if you enter daily time based on the payroll cycle, all daily time worked in the current year but paid in the next year must be posted as accruals to the highway costing system, (this is not required if daily time is posted based on work date).

Year End Adjustments:

Current Taxes Receivable – this is the Highway Department’s portion the year-end current taxes receivable, this amount is provided by the Auditor/Treasurer Office.

Accounting Entry – reverse prior year Current Taxes Receivable

Debit Account: (*revenue*) Current Taxes Revenue
Credit Account: (*asset*) Current Taxes Receivable

Accounting Entry – current year Current Taxes Receivable

Debit Account: (*asset*) Current Taxes Receivable
Credit Account: (*revenue*) Current Taxes Revenue

Delinquent Taxes Receivable – this is the Highway Department’s portion the year-end current taxes receivable, this amount is provided by the Auditor/Treasurer Office.

Accounting Entry – reverse prior year Delinquent Taxes Receivable

Debit Account: (*liability*) Delinquent Taxes Deferred Revenue
Credit Account: (*asset*) Delinquent Taxes Receivable

Accounting Entry – current year Delinquent Taxes Receivable

Debit Account: (*asset*) Delinquent Taxes Receivable
Credit Account: (*liability*) Delinquent Taxes Deferred Revenue

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Contracts Payable – Costrite users must reverse the prior year payable and post the current year payable, this should be the total of all retainage for all active construction contracts.

Accounting Entry – reverse prior year Contracts Payable

Debit Account: (*liability*) Contracts Payable
Credit Account: (*expense*) Partial/Final Contract Payments

Accounting Entry – current year Contracts Payable

Debit Account: (*expense*) Partial/Final Contract Payments
Credit Account: (*liability*) Contracts Payable

Benefits Payable – this is the Highway Department’s portion of the accrued County expense for FICA, Medicare and PERA. These accruals are based on the Salaries and Wages Payable balance.

Accounting Entry – reverse prior year Benefits Payable

Debit Account: (*liability*) Benefits Payable
Credit Account: (*expense*) Unallocated – FICA, Medicare, PERA

Accounting Entry – current year Benefits Payable

Debit Account: (*expense*) Unallocated – FICA, Medicare, PERA
Credit Account: (*liability*) Benefits Payable

Vacation Payable – this is the amount owed to Highway Department employees for their vacation hours accrued as of year-end. This balance may be determined by county policy or union contracts and is calculated by the County Highway Department or County Auditor/Treasurers Office.

Accounting Entry – reverse prior year Vacation Payable

Debit Account: (*liability*) Vacation Payable
Credit Account: (*expense*) Unallocated – Vacation Expense

Accounting Entry – current year Vacation Payable

Debit Account: (*expense*) Unallocated – Vacation Expense
Credit Account: (*liability*) Vacation Payable

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Vested Sick Leave Payable – this is the amount of sick leave compensation owed to each Highway Department employee if job termination were to occur prior to year-end. This balance may be determined by county policy or union contracts and is calculated by the County Highway Department or County Auditor/Treasurers Office.

Accounting Entry – reverse prior year Vested Sick Leave Payable

Debit Account: (*liability*) Vested Sick Leave Payable
Credit Account: (*expense*) Unallocated – Sick Leave Expense

Accounting Entry – current year Vested Sick Leave Payable

Debit Account: (*expense*) Unallocated – Sick Leave Expense
Credit Account: (*liability*) Vested Sick Leave Payable

Comp Time Payable – this is the amount owed to Highway Department employees for their remaining comp time hours accrued as of year-end. This balance may be determined by county policy or union contracts and is calculated by the County Highway Department or County Auditor/Treasurers Office.

The Xerox New Roads System has been posting transactions to this account during the year, one of the following adjustments may be required.

Accounting Entry – Comp Time Payable is too high

Debit Account: (*liability*) Comp Time Payable
Credit Account: (*expense*) Unallocated – EOY Comp Time Adjustment Account

Accounting Entry – Comp Time Payable is too low

Debit Account: (*expense*) Unallocated – EOY Comp Time Adjustment Account
Credit Account: (*liability*) Comp Time Payable

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The Costrite System posts transactions to a Comp Time Payable and Comp Time Deferred during the year, these accounts must be brought to a \$0.00 balance. A year end payable account is then established.

Accounting Entry – zero the balance for Comp Time Payable and Deferred

Debit Account: (*liability*) Comp Time Payable
 Credit Account: (*contra liability*) Comp Time Deferred

Accounting Entry – reverse prior year Year-End Comp Time Payable

Debit Account: (*liability*) Year End Comp Time Payable
 Credit Account: (*expense*) Unallocated – Comp Time Expense

Accounting Entry – current year Year-End Comp Time Payable

Debit Account: (*expense*) Unallocated – Comp Time Expense
 Credit Account: (*liability*) Year-End Comp Time Payable

Inventory Adjustments

The inventory on your accounting system may differ from the physical inventory taken at year-end. Inventory variance adjustments are required to bring the inventory quantities and dollar values in balance with the physical inventory.

If variances exist, entries to the following unallocated areas will be required:

End-of-year Inventory Adjustments for Field Supplies
End-of-year Inventory Adjustments for Administrative Supplies
End-of-year Inventory Adjustments for Shop and Equipment Supplies

Take the following steps to determine your inventory variances:

1. Make sure all prior year inventory purchases are accounted for in accounts payable.
2. Take a physical count of all inventory items.
3. Calculate the dollar value for each item; physical count multiplied by unit price.
4. Compare the calculated dollar values and quantities to the amounts on the accounting system.
5. Make adjustments to any items that differ. The offset for these differences will be posted to the unallocated sections described above.

NOTE: In the case of specific inventory items such as road sand or salt, the variance for those items should be charged to the respective cost center (snow and ice control).

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Non-spendable for Inventory (Inventory Reserve)

The Non-spendable for Inventory is based on the year-end inventory value. The Costrite System makes this adjustment automatically.

The adjustment to the Non-spendable for Inventory is calculated with the following formula:

$$\begin{array}{r} \text{Current balance of the Non-spendable for Inventory} \\ \text{MINUS: Current year-end Inventory Value} \\ \hline \text{EQUALS: Adjustment to Non-spendable for Inventory} \end{array}$$

If the adjustment amount is positive:

Accounting Entry – Adjustment to Non-spendable for Inventory

Debit Account: (fund equity) Non-spendable for Inventory

Credit Account: (county expense) EOY Adjustment to Non-spendable for Inventory

If the adjustment amount is negative:

Accounting Entry – Adjustment to Non-spendable for Inventory

Debit Account: (county expense) EOY Adjustment to Non-spendable for inventory

Credit Account: (fund equity) Non-spendable for Inventory

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Unallocated Spreads

Spreading of unallocated costs is done after all balance sheet accounts have been reconciled and adjusted to year-end balances and inventory has been adjusted to the actual physical values.

State Aid has an Excel Worksheet to assist in this process.

Spreading Employee Benefit Costs

Employee benefit costs should be spread back to the various cost centers (road maintenance, construction, equipment repair, work for others) based on labor costs, see example.

The Xerox New Roads System inflates labor costs by a percentage for benefit costs, the Costrite System inflates the labor costs by the actual benefits paid for each pay period. There will still be some benefits that remain in the unallocated area that need to be spread.

Administration Labor Costs

Administration labor costs should be spread back to the various cost centers (road maintenance, construction, equipment repair, work for others) based on labor costs, see example.

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Example for Spreading Benefits and Administration Labor:

Total Maintenance Labor	\$1,000,750.00	
Total Unallocated Maintenance Labor	67,000.00	

Total All Maintenance Labor	\$1,067,750.00	59.42%
Total Construction/Engineering Labor	\$ 255,000.00	
Total Unallocated Const/Eng Labor	28,000.00	

Total Construction/Engineering Labor	\$ 283,000.00	15.75%
Total Equipment Repair Labor	\$ 274,000.00	
Total Shop Labor	67,500.00	

Total Equipment/Shop Labor	\$ 341,500.00	19.00%
Total Work For Other Labor	\$ 69,250.00	3.85%
Total Other Costs Labor	\$ 35,400.00	1.98%
	=====	
Total Labor	\$1,796,900.00	

This example does not include the spreading of costs to Routine Maintenance, the worksheet provided by State Aid Finance includes these additional spreads.

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Remaining Administration Costs

Total administration costs minus administration labor should be spread back to the various cost centers (road maintenance, construction, equipment repair, work for others) based on total costs with the exception of road construction (construction labor should be used in this calculation), see example.

Example for Remaining Administration Costs:

Total Maintenance Costs	\$2,421,000.00	
Total Unallocated Maintenance Costs	98,000.00	

Total All Maintenance Labor	\$2,519,000.00	71.08%
Total Construction/Engineering Labor	\$ 255,000.00	
Total Unallocated Const/Eng Labor	28,000.00	

Total Construction/Engineering Labor	\$ 283,000.00	7.99%
Total Equipment Repair Costs	\$ 642,000.00	
Total Shop Costs	99,900.00	

Total Equipment/Shop Costs	\$ 741,900.00	20.93%
	=====	
Total Costs	\$3,543,900.00	

This example does not include the spreading of costs to Routine Maintenance, the worksheet provided by State Aid Finance includes these additional spreads.

Designated Unallocated Costs

The designated unallocated costs are spread back to their appropriate cost centers. Designated unallocated maintenance is spread back to road maintenance by surface and mileage. Designated unallocated engineering is spread back to construction projects by labor costs for the current year for each project. Designated unallocated shop costs are spread back to equipment units by unit class (Xerox) or by equipment cost added (Costrite).

Adjustment to Equalize Depreciation

The State of Minnesota allows county highway departments to recover their total equipment maintenance and depreciation costs for the year. This is a calculated amount on the asset report, the costing system takes the total rental minus (the cost added plus annual depreciation).

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If the amount is negative, it indicates that the equipment rental charged was less than the equipment cost and depreciation, this amount will be added to road maintenance and will be distributed between the county road systems by mileage, total cost per system, or a designated percentage determined by a formula by the highway department. A large adjustment would indicate a need to increase rental rates on equipment units in the next year.

The Costrite System requires this amount to be entered when printing the Summary of Maintenance Costs, it will be a positive amount.

The Xerox New Roads System requires an adjustment to be made to the system.

Accounting Entry – Adjustment to Equalize Depreciation

Debit Account: (3X-XXXX) Adjustment to Equalize Depreciation
Credit Account: (4X-XXXX) Adjustment to Equalize Depreciation

If the amount is positive, it indicates that the equipment rental charged was more than the equipment cost and depreciation, this amount will be subtracted from road maintenance and will be distributed between the county road systems by mileage, total cost per system, or a designated percentage determined by a formula by the highway department. A large adjustment would indicate a need to decrease rental rates on equipment units in the next year.

The Costrite System requires this amount to be entered when printing the Summary of Maintenance Costs, it will be a negative amount.

The Xerox New Roads System requires an adjustment to be made to the system.

Accounting Entry – Adjustment to Equalize Depreciation

Debit Account: (4X-XXXX) Adjustment to Equalize Depreciation
Credit Account: (3X-XXXX) Adjustment to Equalize Depreciation

Summary of Maintenance Costs by Funds

Print the Summary of Maintenance Costs by Funds, this report will provide the road maintenance costs by road system, CSAH – Regular Maintenance, CSAH – Municipal Maintenance and County Road Maintenance. This report is page 12 of your annual report.

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Year-End Maintenance Adjustments

Maintenance Revenues

Adjustments must be made to recognize Regular and Municipal Maintenance Revenues for the current year.

Compare the total Regular Maintenance costs from the Summary of Maintenance Costs by Funds to the annual allotment as shown on the SAAS Status Report for Regular Maintenance.

If the costs are less than the allotment amount the revenue to recognize is the total costs from the Summary of Maintenance Costs by Funds.

If the costs are more than the allotment amount the revenue to recognize is the total of the annual allotment.

Accounting Entry – Regular Maintenance – Annual Revenue

Debit Account: (*liability*) Regular Maintenance Deferred Revenue
Credit Account: (*revenue*) Regular Maintenance Revenue

Compare the total Municipal Maintenance costs from the Summary of Maintenance Costs by Funds to the annual allotment as shown on the SAAS Status Report for Municipal Maintenance.

If the costs are less than the allotment amount the revenue to recognize is the total costs from the Summary of Maintenance Costs by Funds.

If the costs are more than the allotment amount the revenue to recognize is the total of the annual allotment.

Accounting Entry – Municipal Maintenance – Annual Revenue

Debit Account: (*liability*) Municipal Maintenance Deferred Revenue
Credit Account: (*revenue*) Municipal Maintenance Revenue

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Maintenance Receivables

Adjustments may need to be made to recognize Regular and Municipal Maintenance Receivables for the current year.

If the county received the entire amount of the annual maintenance allotment and the maintenance costs were equal or greater than the annual maintenance allotment, no entry for a receivable is required.

If the county did not receive the entire amount of the annual allotment for Regular and/or Municipal Maintenance and the revenue for the year exceeded the amount the county received then the county is due all or part of the remaining allotment.

Subtract the amount of Regular Maintenance received for the current year (do not include receipts from prior year receivables) from the total Regular Maintenance costs from the Summary of Maintenance Costs by Funds.

If this amount exceeds the Regular Maintenance Allotment on the highway costing system, your receivable is the amount of the Regular Maintenance Allotment.

If this amount is less than the Regular Maintenance Allotment on the highway costing system, your receivable is the amount of the amount calculated.

Accounting Entry – Regular Maintenance Receivable

Debit Account: (*asset*) Regular Maintenance Receivable
Credit Account: (*asset*) Regular Maintenance Allotment

Subtract the amount of Municipal Maintenance received for the current year (do not include receipts from prior year receivables) from the total Municipal Maintenance costs from the Summary of Maintenance Costs by Funds.

If this amount exceeds the Municipal Maintenance Allotment on the highway costing system, your receivable is the amount of the Municipal Maintenance Allotment.

If this amount is less than the Municipal Maintenance Allotment on the highway costing system, your receivable is the amount of the amount calculated.

Accounting Entry – Municipal Maintenance Receivable

Debit Account: (*asset*) Municipal Maintenance Receivable
Credit Account: (*asset*) Municipal Maintenance Allotment

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Maintenance Overpayments

Adjustments may need to be made to recognize Regular and Municipal Maintenance Overpayments for the current year.

If the Regular or Municipal Maintenance costs did not exceed the amount received for the current year maintenance allotments then an overpayment has occurred and it must be recognized

Subtract the amount of Regular Maintenance received for the current year (do not include receipts from prior year receivables) from the total Regular Maintenance costs from the Summary of Maintenance Costs by Funds.

If this calculated amount is negative then overpayment has occurred, since this overpayment will be deducted from the next Regular Construction Payment Request, it is recognized with the following entry.

Accounting Entry – Regular Maintenance Overpayment

Debit Account: (*asset*) Regular Construction Allotment
Credit Account: (*liability*) Regular Construction Overpayment

Debit Account: (*liability*) Regular Maintenance Deferred Revenue
Credit Account: (*liability*) Regular Construction Deferred Revenue

Subtract the amount of Municipal Maintenance received for the current year (do not include receipts from prior year receivables) from the total Municipal Maintenance costs from the Summary of Maintenance Costs by Funds.

If this calculated amount is negative then overpayment has occurred, since this overpayment will be deducted from the next Municipal Construction Payment Request, it is recognized with the following entry.

Accounting Entry – Municipal Maintenance Overpayment

Debit Account: (*asset*) Municipal Construction Allotment
Credit Account: (*liability*) Municipal Construction Overpayment

Debit Account: (*liability*) Municipal Maintenance Deferred Revenue
Credit Account: (*liability*) Regular Construction Deferred Revenue

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Transfer Remaining Maintenance Allotment to Construction

If Regular Maintenance costs exceed the annual maintenance allotment the balance for the Regular Maintenance Allotment and Deferred Revenue should be \$0.00. There will be no transfer to construction.

If Regular Maintenance costs are less than the annual maintenance allotment there will be a balance in the Regular Maintenance Allotment and Deferred Revenue accounts, they should be equal but opposite signs.

The entry to transfer remaining Regular Maintenance to Construction:

Accounting Entry – Regular Maintenance Transfer to Construction

Debit Account: (*liability*) Regular Maintenance Deferred Revenue
Credit Account: (*asset*) Regular Maintenance Allotment

Accounting Entry – Regular Construction Transfer from Maintenance

Debit Account: (*asset*) Regular Construction Allotment
Credit Account: (*liability*) Regular Construction Deferred Revenue

If Municipal Maintenance costs exceed the annual maintenance allotment the balance for the Municipal Maintenance Allotment and Deferred Revenue should be \$0.00. There will be no transfer to construction.

If Municipal Maintenance costs are less than the annual maintenance allotment there will be a balance in the Municipal Maintenance Allotment and Deferred Revenue accounts, they should be equal but opposite signs.

The entry to transfer remaining Municipal Maintenance to Construction:

Accounting Entry – Municipal Maintenance Transfer to Construction

Debit Account: (*liability*) Municipal Maintenance Deferred Revenue
Credit Account: (*asset*) Municipal Maintenance Allotment

Accounting Entry – Municipal Construction Transfer from Maintenance

Debit Account: (*asset*) Municipal Construction Allotment
Credit Account: (*liability*) Municipal Construction Deferred Revenue

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ANNUAL REPORT

SAMPLE COUNTY, MINNESOTA
HIGHWAY DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 20XX



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Sample County Highway Department Index of Annual Report For the Year Ended December 31, 20XX

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Obtain the information for this page from Summary of Maintenance Costs by Funding (page 11) and Summary of Constructions Costs (pages 13, 14, 15, and 16).

**Sample County Highway Department
Summary of County Highway Information
For the Year Ended December 31, 20XX**

Mileage - CSAH Regular	242.10
Maintenance Costs - CSAH Regular	\$ 1,193,886.49
Mileage - CSAH Municipal	11.95
Maintenance Costs - CSAH Municipal	\$ 133,244.10
Mileage - County Roads	132.37
Maintenance Costs - County Roads	\$ 576,159.53
Construction - CSAH Regular	\$ 2,205,210.66
Construction - CSAH Municipal	\$ 319,637.44
Construction - County Roads	\$ 3,554,882.00
Construction - Bridges	472,444.36

NOTE: Regular and Municipal Construction costs do not include Federal or Bonding Funds;
however, construction costs do include local participation.

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This page summarizes the major accomplishments and activities of the highway department for the year. This page may also include recommendations and/or proposals for the upcoming year.

Sample County Highway Department A Brief of Activities, Comments and Recommendations For the Year Ended December 31, 20XX

The following summary of accomplishments have resulted from the authorized expenditures and operations on the public highways in Sample County during the year of 20XX.

1. STATE AID HIGHWAYS - REGULAR CONSTRUCTION

A)	Contracts			
A1)	Grading CSAH No.	Miles	Amount	
A2)	Base and Bituminous CSAH No.	Miles	Amount	
A3)	Bridges CSAH No.	Miles	Amount	
B)	Agreements (County Forces)			

2. STATE AID HIGHWAYS - MUNICIPAL CONSTRUCTION

A)	Contracts			
A1)	Grading CSAH No.	Miles	Amount	
A2)	Base and Bituminous CSAH No.	Miles	Amount	
B)	Agreements (County Forces)			

3. COUNTY ROADS - CONSTRUCTION

A)	Contracts			
A1)	Grading CSAH No.	Miles	Amount	
A2)	Base and Bituminous CSAH No.	Miles	Amount	
B)	Agreements (County Forces)			

4. STATE AID HIGHWAYS - REGULAR MAINTENANCE

Miles Amount

5. STATE AID HIGHWAYS - MUNICIPAL MAINTENANCE

Miles Amount

6. COUNTY ROADS - MAINTENANCE

Miles Amount

7. EQUIPMENT/SHOP MATERIALS PURCHASED

Amount

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The information for this page is obtained from the highway costing system (Interactive Trial Balance, Costrite) or (Balance Sheet, New Roads).

Sample County Highway Department Financial Statement For the Year Ended December 31, 20XX		
<u>ASSETS</u>		
Cash and Pooled Investments	1,240,782.05	
Petty Cash	-	
Total Cash and Investments		1,240,782.05
Unapportioned Nov. & Dec. Tax Collections	21,642.29	
Delinquent Taxes	21,354.62	
		42,996.91
<u>Accounts Receivable</u>		
Interest Receivable	-	
Due from Townships	625.38	
Due from Municipalities	656.64	
Due from Other Governments	2,615.90	
Due from Other County Funds	5,065.61	
Due from Individuals	440.80	
Motor Fuel Claim Receivable	613.89	
Total Accounts Receivable		10,018.22
<u>Due from State Aid</u>		
Regular Maintenance	-	
Regular Construction	62,732.14	
Municipal Maintenance	35,821.50	
Municipal Construction	13,855.86	
Town Bridge	21,008.01	
Bridge Bonding	-	
Federal Construction (DCP)	-	
Total from State Aid		133,417.51
<u>Allotments and Grants</u>		
State Aid Regular Maintenance	-	
State Aid Regular Construction	1,844,957.23	
State Aid Municipal Maintenance	-	
State Aid Municipal Construction	284,749.72	
Town Bridge	220,595.24	
Bonding Grant	5,908.47	
Total Allotments		2,356,210.66
Inventory		356,499.74
Fixed Assets (Optional)		891,409.25
<u>TOTAL ASSETS</u>		<u>\$ 5,031,334.34</u>

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Sample County Highway Department Financial Statement For the Year Ended December 31, 20XX

LIABILITIES

Current Payables

Vendors Payable	23,299.14	
Salaries Payable	21,580.10	
Salaries Payable Taxes	3,215.44	
Vested Sick Leave Payable	-	
Vacation Payable	51,013.65	
Comp Time Payable	749.91	
Contracts Payable	121,095.60	
Total Current Payables		220,953.84

Due to Other Governments

Due to Townships	-	
Due to Municipalities	-	
Due to Counties	-	
Due to State Aid - Overpayments Reg Const	-	
Due to State Aid - Overpayments Muni Const	-	
Due to State Aid - Overpayments Town Bridge	-	
Total Due to Other Governments		-

Deferred Revenue

Regular Maintenance	-	
Regular Construction	1,844,957.23	
Municipal Maintenance	-	
Municipal Construction	284,749.72	
Town Bridge	250,123.50	
Bridge Bonding	5,908.47	
Delinquent Taxes	21,354.62	
Total Deferred Revenue		2,407,093.54

TOTAL LIABILITIES

\$ 2,628,047.38

FUND BALANCE

Reserved

Reserve for Debt Service	-	
Reserve for Equipment Purchases	25,000.00	
Reserve for Capital Improvement	100,000.00	
Reserve for Fixed Assets	891,409.25	
Reserve for Inventory	356,499.74	
Reserve for Uncompleted Contracts	-	
Total Reserved		1,372,908.99

Designated

Designated for Equipment	-	
Designated for Building Addition	-	
Total Designated		-

Undesignated Fund Balance 1,030,377.97

TOTAL FUND BALANCE

\$ 2,403,286.96

TOTAL LIABILITIES AND FUND BALANCE

\$ 5,031,334.34

Procedures for completing the Annual Report

The information for this page is obtained from the highway costing system (Accounts Receivable Balance Report, Costrite) or (Accounts Receivable Report, New Roads).

Sample County Highway Department Accounts Receivable For the Year Ended December 31, 20XX				
	Beginning Balance	Current Year Billings	Current Year Payments	Ending Balance
<u>Due from Townships</u>				
Township #1	\$ -	\$ 500.51	\$ 187.82	\$ 312.69
Township #2	-	261.66	261.66	-
Township #3	-	-	-	-
Township #4	-	507.69	195.00	312.69
Township #5	-	-	-	-
Township #6	-	-	-	-
Township #7	-	-	-	-
Township #8	-	-	-	-
Township #9	-	-	-	-
Township #10	46.20	83.95	130.15	-
Township #11	-	-	-	-
Township #12	-	67.78	67.78	-
Township #13	-	-	-	-
Township #14	-	270.07	270.07	-
Township #15	-	-	-	-
Township #16	46.20	50.00	96.20	-
Total Due from Townships	\$ 92.40	\$ 1,741.66	\$ 1,208.68	\$ 625.38
<u>Due from Municipalities</u>				
City #1	\$ -	\$ -	\$ -	\$ -
City #2	-	545.72	545.72	-
City #3	465.49	1,923.91	1,732.76	656.64
City #4	-	141.48	141.48	-
City #5	-	-	-	-
Total Due from Municipalities	\$ 465.49	\$ 2,611.11	\$ 2,419.96	\$ 656.64
<u>Due from Other Counties</u>				
County #1	\$ -	\$ 3,707.85	\$ 3,707.85	\$ -
County #2	-	-	-	-
Total Due from Other Counties	\$ -	\$ 3,707.85	\$ 3,707.85	\$ -
<u>Due from Other Governments</u>				
Government #1	\$ 172.20	\$ 2,026.58	\$ 1,988.44	\$ 210.34
Government #2	386.98	4,688.76	4,484.84	590.90
Government #3	129.41	2,984.49	3,070.90	43.00
Government #4	2,732.75	39,947.35	40,973.37	1,706.73
Government #5	83.38	758.73	777.18	64.93
MIN Dept. of Revenue - Motor Fuel Refund	749.91	9,897.32	10,033.34	613.89
Total Due from Other Gov't	\$ 4,254.63	\$ 60,303.23	\$ 61,328.07	\$ 3,229.79

Procedures for completing the Annual Report

Sample County Highway Department Accounts Receivable For the Year Ended December 31, 20XX

	Beginning Balance	Current Year Billings	Current Year Payments	Ending Balance
<u>Due from Other County Funds</u>				
County Fund #1	\$ 6,811.11	\$ 62,470.51	\$ 64,463.17	\$ 4,828.45
County Fund #2	-	520.95	520.95	-
County Fund #3	168.35	1,880.26	1,903.53	145.08
County Fund #4	-	515.05	441.38	73.69
County Fund #5	10.94	135.09	127.64	18.39
Total Due from Other County Funds	\$ 6,990.40	\$ 65,521.86	\$ 67,446.65	\$ 5,065.61
<u>Due from Individuals</u>				
Customer #1	\$ -	\$ 312.61	\$ -	\$ 312.61
Customer #2	-	1,163.09	1,163.09	-
Customer #3	-	56.31	56.31	-
Customer #4	-	56.31	56.31	-
Customer #5	-	128.19	-	128.19
Total Due from Individuals	\$ -	\$ 1,716.51	\$ 1,275.71	\$ 440.80
<u>Due from State Aid</u>				
Regular Maintenance	\$ -	\$ 927,092.00	\$ 927,092.00	\$ -
Regular Construction	28,037.16	1,167,441.19	1,132,748.21	62,732.14
Municipal Maintenance	8,711.59	119,405.00	92,295.09	35,821.50
Municipal Construction	-	277,117.19	283,261.33	13,855.86
Town Bridge	16,644.16	444,204.37	439,840.52	21,008.01
Federal DCP Receivable	15,304.34	0.01	15,304.35	-
Bridge Bonding	-	166,403.65	166,403.65	-
Total Due from State Aid	\$ 68,697.25	\$ 3,101,663.41	\$ 3,036,943.15	\$ 133,417.51
<u>Due from Intragovernmental</u>				
Unapportioned Nov. & Dec. Tax Collections	\$ 18,430.55	\$ 1,262,621.35	\$ 1,259,409.61	\$ 21,642.29
Interest Receivable	-	-	-	-
Total Due from Intragovernmental	\$ 18,430.55	\$ 1,262,621.35	\$ 1,259,409.61	\$ 21,642.29
Total Receivables	\$ 98,930.72	\$ 4,499,886.98	\$ 4,433,739.68	\$ 165,078.02

Procedures for completing the Annual Report

The information for this page is obtained from the Auditor's Financial System (IFS warrant register).

**Sample County Highway Department
Town Road Allotment
For the Year Ended December 31, 20XX**

Township #1	\$	16,767.92
Township #2		17,159.36
Township #3		19,000.11
Township #4		17,345.65
Township #5		11,809.93
Township #6		20,120.49
Township #7		22,624.28
Township #8		21,194.90
Township #9		16,869.22
Township #10		17,330.26
Township #11		16,678.66
Township #12		20,847.61
Township #13		20,593.78
Township #14		17,179.84
Township #15		22,264.99
Total Town Road Allotment	\$	277,787.00

Procedures for completing the Annual Report

The information for page is obtained from the highway costing system (Inventory Balance Report, Costrite) or (Inventory of Supplies and Materials, New Roads).

**Sample County Highway Department
Inventory of Supplies and Materials
For the Year Ended December 31, 20XX**

Motor Fuels, Fluids, Oil and Grease

Diesel Fuel	\$ 24,260.50	
Gasoline	5,192.84	
Anti-Freeze	-	
Motor Oil	-	
Hydraulic Oil	-	
Grease	-	
Total Motor Fuels, Fluids, Oil and Grease	-	\$ 29,453.34

Field Materials and Supplies

Culverts, Aprons, and Bands	\$ 34,696.38	
Sand/Salt Mixture nad Calcium Chloride	-	
Bituminous Materials	5,719.91	
Miscellaneous Field Materials	8,020.20	
Signs	19,807.63	
Posts	11,153.25	
Gravel Material in Stockpile	247,649.03	
Total Field Marials and Supplies	247,649.03	\$ 327,046.40

Total Inventory and Supplies **\$ 356,499.74**

Procedures for completing the Annual Report

The Current Payables should equal the balances on pages 3a and 7a. Deferred Revenues and Fund Balance should equal the balances on page 3a.

Sample County Highway Department Accounts Payable For the Year Ended December 31, 20XX		
LIABILITIES AND FUND BALANCE		
LIABILITIES		
<u>Current Payables</u>		
Vendors Payable	\$ 23,299.14	
Salaries Payable	21,580.10	
Salaries Taxes Payable	3,215.44	
Vested Sick Leave Payable	-	
Vacation Payable	51,013.65	
Comp Time Payable	749.91	
Contracts Payable	121,095.60	
Total Current Payables	<u>220,953.84</u>	220,953.84
<u>Deferred Revenues</u>		
Regular Maintenance	\$ -	
Regular Construction	1,844,957.23	
Municipal Maintenance	-	
Municipal Construction	284,749.72	
Town Bridge	250,123.50	
Bridge Bonding	5,908.47	
Delinquent Taxes	21,354.62	
Total Deferred Revenues	<u>2,407,093.54</u>	2,407,093.54
TOTAL LIABILITIES		\$ 2,628,047.38
FUND BALANCE		
<u>Reserved</u>		
Reserve for Equipment Purchases	\$ 25,000.00	
Reserve for Capital Improvement	100,000.00	
Reserve for Fixed Assets	891,409.25	
Reserve for Inventory	356,499.74	
Total Reserved	<u>\$ 1,372,908.99</u>	\$ 1,372,908.99
Unreserved/Undesignated Fund Balance		\$ 1,030,377.97
TOTAL FUND BALANCE		\$ 2,403,286.96
TOTAL LIABILITIES AND FUND BALANCE		\$ 5,031,334.34

Procedures for completing the Annual Report

The information for this page is obtained from the highway costing system:

Accounts Payable – (Vendor Payable by Department, Costrite) or (Vendor Cost by Vendor, New Roads)

Salaries Payable – (Salaries Payable by Employee/Department, Costrite) or (Labor Code Report by Dollars, New Roads)

Salaries Payable Taxes – Calculated based on Salaries Payable

Vested Sick Leave Payable – balance may be determined by county policy or union contracts

Vacation Payable – balance may be determined by county policy or union contracts

Comp Time Payable - balance may be determined by county policy or union contracts

Contracts Payable - should be the total of all retainage for each active construction project, the total should equal the balance on page 3a.

Procedures for completing the Annual Report

The information for this page is obtained from the highway costing system, (Fixed Asset Report, Costrite and New Roads).

Sample County Highway Department Fixed Assets For the Year Ended December 31, 20XX												
	Status	Year Purchased	Original Cost	Est. Life Years	Beginning Balance	Costs Added	Unallocated Costs	Rental Earned	Adjustment to Equalize Depreciation	Memo Depreciation	Ending Year Balance	
Miscellaneous Equipment												
1	Motor Equipment		109,822.23		4,304.23	7,067.75	1,301.84	5,319.75	(4,084.61)	1,014.77	3,289.46	
2	Office Equipment & Furniture		92,033.03		2,391.74	3,261.01	-	-	(4,548.67)	1,267.66	1,124.08	
3	Survey Equipment		91,662.18		2,158.48	5,899.66	9,341.40	38,144.50	22,363.92	539.52	1,618.96	
4	Revol. Equipment		65,765.32		-	-	-	-	-	-	-	
			359,242.76		8,854.45	16,266.42	10,643.24	43,464.25	13,730.64	2,821.95	6,032.50	
Motor Grader												
2	Motor Grader	2008	137,330.53	12	81,810.07	40,345.34	13,460.83	54,961.50	(9,675.19)	11,030.52	70,779.55	
4	Caterpillar	2012	202,027.66	12	189,395.91	26,943.80	12,749.58	50,057.25	(4,748.49)	17,112.36	172,273.55	
7	Caterpillar	2001	97,638.74	12	3,715.17	36,975.41	11,783.31	48,151.25	(4,338.94)	3,715.17	75,087.43	
8	Caterpillar	2004	162,535.37	12	41,683.96	25,964.21	11,187.02	45,554.40	(4,798.47)	13,229.64	28,664.22	
			599,772.30		316,605.31	130,225.76	49,160.74	200,724.40	(21,750.09)	45,067.99	271,717.32	
Trucks												
11	International Truck	1998	82,675.00	8	-	26,803.90	7,971.91	32,552.25	(2,223.56)	-	-	
14	International Truck	2008	23,654.30	10	11,866.75	4,599.55	1,418.85	5,792.00	(2,448.52)	2,232.12	9,633.63	
15	Chevrolet Truck	1981	9,722.67	10	-	708.20	12.80	49.00	-	(2,000.00)	-	
20	2010 Freightliner/M2112 Truck	2010	150,174.79	8	93,859.27	45,734.16	13,086.00	53,432.25	(24,159.77)	18,771.84	75,087.43	
21	Chevrolet 3500HD	1982	5,964.50	8	500.18	3,964.59	2,031.38	6,292.50	-	500.18	-	
23	Stearns Truck	2001	89,176.85	8	-	32,370.49	6,693.85	27,334.88	(11,729.46)	-	-	
24	International Truck	2004	112,660.02	8	-	43,186.03	12,024.12	50,730.00	(4,880.15)	-	-	
25	Stearns Truck	2007	140,098.75	8	37,910.75	52,979.86	13,897.96	58,558.00	(21,922.02)	16,849.20	21,061.55	
26	2014 International Truck 75.00	2013	194,211.00	8	194,211.00	26,278.90	1,630.95	6,660.00	(27,318.84)	6,069.09	188,141.91	
			807,448.88		336,337.95	236,035.60	93,867.82	240,347.88	(96,958.97)	42,413.43	293,924.52	
Pickups												
28	Ford F350 Pickup	2007	28,156.45	5	-	9,778.21	5,415.78	22,116.00	6,922.01	-	-	
29	Ford F350 Pickup	2003	28,577.67	5	-	8,452.83	1,276.24	5,210.50	(4,518.57)	-	-	
32	2007 Ford F350 Super Duty 4x4	2011	24,448.50	5	17,183.98	5,601.85	1,901.56	7,767.75	(4,645.34)	4,908.68	12,274.30	
33	Chevrolet C1500	1999	-	5	-	460.73	29.25	118.00	(371.98)	-	-	
34	Chevrolet Pickup	1984	14,348.00	5	-	1,603.25	347.40	1,422.00	(528.65)	-	-	
35	Ford F350 4x4 Reg Cab	2005	21,003.49	5	-	3,332.96	2,119.14	6,650.88	3,198.76	-	-	
36	Ford F350 4x4 Reg Cab	2005	21,003.49	5	-	6,967.41	1,181.16	4,833.29	(3,352.28)	-	-	
37	Dodge Pickup	1992	15,556.35	5	-	2,937.90	1,824.76	7,452.27	2,689.61	-	-	
40	Chevrolet Pickup	1996	9,816.00	5	-	300.57	137.13	583.75	121.05	-	-	
41	GMC Pickup	1999	22,176.12	5	-	4,516.54	1,663.86	6,794.00	611.60	-	-	
42	Dodge Pickup	1999	19,458.00	5	-	813.99	502.82	2,050.25	733.44	-	-	
43	Ford Pickup	2001	30,771.09	5	-	2,891.34	2,996.78	12,234.00	6,655.88	-	-	
44	Chevrolet Pickup	2001	14,977.73	5	-	2,159.97	1,841.22	7,518.77	3,517.58	-	-	
45	Chevrolet Pickup	2001	21,666.41	5	-	3,088.45	1,786.37	7,293.62	2,418.80	-	-	
46	Dodge Ram 2500 S/LT Quad Cab 4x4	2005	25,038.75	5	-	3,166.47	2,463.58	9,240.24	3,810.19	-	-	
			257,408.05		171,183.98	55,764.49	25,287.05	103,250.32	(17,288.10)	4,908.68	12,274.30	
Tractor Loader												
48	John Deere 5510 Tractor	1999	39,331.87	7	-	2,887.70	963.58	3,956.50	86.22	-	-	
49	6715 JD Tractor	2004	47,925.00	7	-	6,535.63	3,391.72	13,846.50	3,919.15	-	-	
50	7330 JD Tractor	2008	84,342.04	7	26,267.35	5,445.82	3,853.04	16,139.00	(4,202.06)	10,942.20	17,335.15	
53	Case 420E Tractor Backhoe	2011	89,779.37	8	71,609.56	7,195.76	3,283.84	13,410.00	(8,229.48)	11,159.88	60,489.68	
56	Case 950E Wheel loader	1990	112,009.00	10	-	11,433.95	2,371.46	9,665.00	(4,120.41)	-	-	
57	Caterpillar Loader	2001	116,633.31	10	-	13,676.30	2,062.46	8,422.50	(7,316.26)	-	-	
58	Case 580D Shear	2002	27,666.24	10	-	2,932.25	800.96	3,353.00	(400.21)	-	-	
			516,286.83		99,876.91	50,107.41	16,847.06	68,792.80	(20,264.05)	22,102.08	77,774.83	

Procedures for completing the Annual Report

Sample County Highway Department Fixed Assets For the Year Ended December 31, 20XX

Movets	Status	Year Purchased	Original Cost	Est. Life Years	Beginning Balance	Costs Added	Unallocated Costs	Rental Earned	Adjustment to Equalize Depreciation	Memo Depreciation	Ending Year Balance
701 JD 250 Disk Mower	NEW	2013	8,650.00	4	8,650.00	666.77	246.67	1,012.50	(1,327.90)	1,424.96	7,125.04
704 TRR-120C Rotary Mower		2004	20,384.10	4	-	1,116.21	958.09	3,915.00	1,840.70	-	-
705 Bush Hog 3710 Cutter		2008	10,963.11	4	-	-	-	-	-	-	-
706 H-T Disc Mower		2012	8,763.75	4	7,120.62	1,093.34	581.44	2,376.00	(1,489.74)	2,190.96	4,929.66
			48,660.96		15,670.62	2,876.32	1,788.20	7,303.50	(976.94)	3,615.92	12,054.70
Plow's Blades											
109 Plow		2012	8,881.31	10	8,215.22	-	-	-	(883.12)	688.12	7,332.10
111 Plow		1982	6,000.00	10	-	-	-	-	-	-	-
113 Plow		1986	8,042.00	10	-	-	-	-	-	-	-
322 Plow		1997	7,296.32	10	-	-	-	-	-	-	-
423 Falls Snow Plow - Reversible		2010	8,400.35	10	5,880.38	-	-	-	(840.00)	840.00	5,040.38
425 Model 312 One-Way Snow Plow		2007	10,777.80	10	4,604.16	-	-	-	(1,004.32)	1,004.32	3,599.64
501 Plow		1977	27,730.00	10	-	125.40	-	-	(125.40)	-	-
			77,127.81		18,699.76	125.40	-	-	(2,888.04)	2,732.64	15,987.12
Trailers											
601 Pup Trailer		1982	9,700.00	8	-	2,244.96	1,749.80	7,142.50	3,147.74	-	-
602 Pup Trailer		1985	11,974.00	8	-	10,884.98	2,199.59	8,977.50	(4,107.07)	-	-
603 Pup Trailer		2007	36,622.16	8	11,328.66	2,879.24	2,219.70	9,060.00	(58.46)	4,019.52	7,369.14
614 2008 Tomlinson Trailer		2008	55,798.95	8	22,754.59	841.50	1,137.28	4,645.00	(3,843.66)	6,509.88	16,274.71
1728 20 Ton Trailize Trailer		1980	10,224.00	8	4,229.76	-	170.04	697.50	(702.30)	-	-
1742 Proton-Paton Trailer		2008	5,325.00	8	2,146.57	394.54	199.07	647.50	(334.31)	628.20	1,518.37
1743 Petite Flatbed Trailer		2003	5,890.70	5	106.73	-	117.02	478.50	234.76	-	-
1745 2012 Model Car Hauler		2012	5,626.03	5	5,049.23	306.91	131.65	536.50	(1,067.26)	1,165.20	3,884.03
			141,360.87		41,369.05	21,888.62	7,884.15	32,185.00	(9,910.57)	12,322.80	29,046.25
Misc.											
10 Oshkosh Sno Go Blower		1982	27,750.00	12	-	118.41	-	-	(118.41)	-	-
12 Oshkosh Truck		1979	39,150.00	12	-	9,174.33	303.52	1,242.50	(235.35)	-	-
16 Water Truck		1985	31,155.00	8	-	1,123.02	508.30	2,079.00	447.63	-	-
19 Ford Truck & Entry Die		1997	72,373.00	10	-	3,541.32	1,763.60	2,200.00	1,886.08	-	-
60 Terex Scooper		1989	59,505.00	7	-	3,207.24	1,374.97	5,616.00	1,032.79	-	-
64 Dozer - Tractor/Tractor/DB-HR		2009	180,049.66	10	118,693.58	-	3,161.34	12,907.50	(23,947.26)	21,347.04	97,346.54
76 Bloom		1998	25,128.68	10	-	1,826.43	420.54	1,715.00	(531.97)	-	-
77 Resko Roller		1977	21,547.33	10	-	2,978.27	793.53	3,240.00	(531.80)	-	-
78 2011 Resko Sweeper		2003	30,352.50	10	247.80	2,220.78	468.08	1,910.00	(1,026.66)	247.80	-
102 140H Ripper/Cat		2013	44,333.88	10	44,333.88	3,954.09	601.55	2,452.50	(3,950.34)	1,847.20	42,486.63
902 Pup Type Roller		2009	10,117.50	10	6,154.93	-	-	-	(1,011.72)	1,011.72	5,143.21
903 Convey/or		1994	6,854.18	10	-	535.83	303.52	1,237.50	398.15	-	-
905 Roller		2006	7,000.00	8	-	-	9.14	40.00	30.86	-	-
906 Sheepfoot Roller		2009	13,315.50	10	4,177.47	357.14	298.03	1,215.00	(725.49)	1,285.32	2,892.15
908 Sheepfoot Roller		2009	10,117.50	10	6,407.86	72.25	27.43	112.50	(998.80)	1,011.72	5,396.14
908 Miller		2006	36,529.50	5	-	1,915.86	1,226.70	5,017.50	1,872.92	-	-
909 Atlas Coppo Air Compressor		2008	6,975.75	7	2,047.77	745.09	554.01	360.00	(991.46)	982.92	1,064.66
1051 Lorenz 9101 Snowblower		2011	6,195.00	5	4,026.75	24.70	-	-	(854.76)	1,239.00	2,787.75
1056 Snow Plower - Pio Tech I		2007	9,052.50	5	4,345.05	-	-	-	-	884.76	3,490.29
1057 Veli Loader Scale		2008	8,626.50	10	-	-	-	-	-	-	-
1906 Shouldering Machine		2003	5,325.00	10	125.40	306.52	144.45	590.00	13.63	125.40	-
1922 Menif - 2000 Genie 245.25 4x4		2009	15,496.88	20	187.76	187.76	7.31	30.00	(939.91)	774.84	12,010.10
1935 Helicopter Chopper		2002	13,845.00	7	-	2,428.23	309.00	1,260.00	(1,477.23)	-	-
			680,798.96		203,345.43	47,060.67	12,363.78	50,488.25	(39,663.92)	30,727.72	172,617.71
Total			3,528,007.42		1,060,143.16	58,034.69	182,842.04	745,556.10	(163,362.84)	166,734.21	891,409.25

Procedures for completing the Annual Report

The information for this page is updated based on any new or improved buildings or land purchases.

Sample County Highway Department Land and Buildings For the Year Ended December 31, 20XX									
Land and Buildings	Year Purchased	Original Cost	Est. Life Years	Accumulated Value Jan. 1st	Beatterment During Year	Type of Beatterment	Accumulated Value Dec. 31st		
Shop #1 Building (#68100)	1973	\$ 12,150.66	40	\$ 61,797.31	\$ -		\$ 61,797.31		
Land (#68101)	1973	\$ 600.00		\$ 1,479.19	\$ -		\$ 1,479.19		
Shop #2 Building (#68200)	1988	\$ 2,276.25	40	\$ 11,778.20	\$ -		\$ 11,778.20		
Land	1988	\$ -		\$ -	\$ -		\$ -		
Shop #3 Building (#68300)	1989	\$ 41,288.15	40	\$ 41,426.15	\$ -		\$ 41,426.15		
Land	1988	\$ -		\$ -	\$ -		\$ -		
Shop #4 Building (#68400)	1989	\$ 2,320.00	40	\$ 45,027.00	\$ -		\$ 45,027.00		
Land	1989	\$ -		\$ -	\$ -		\$ -		
Central Shop Main Shop (#68500)	1949	\$ 33,457.05	40	\$ 346,884.97	\$ -		\$ 346,884.97		
Fuel Station (#68501)	1980	\$ 47,650.49		\$ 48,657.99	\$ -		\$ 48,657.99		
Land (#68502)	1949	\$ 920.00		\$ 920.00	\$ -		\$ 920.00		
Main Office/Shop (#68609)	2005	\$ 1,552,288.00	40	\$ 1,734,892.21	\$ -		\$ 1,734,892.21		
Storage Shop (#68504)	1992	\$ 7,891.93	40	\$ 42,488.04	\$ -		\$ 42,488.04		
Salt Shed (#68505)	1989	\$ 57,485.95	40	\$ 57,485.95	\$ -		\$ 57,485.95		
Bus Garage (#68506)	2000	\$ 2,784.14	40	\$ 2,784.14	\$ -		\$ 2,784.14		
Landfill Shed (#68607)	2001	\$ 20,820.21	40	\$ 22,336.15	\$ -		\$ 22,336.15		
Landfill Shed 2 (#68611)	2010	\$ 1.00	40	\$ 3,343.60	\$ -		\$ 3,343.60		
Salt Shed - Land (#68608)	1988	\$ 7,500.00		\$ 7,500.00	\$ -		\$ 7,500.00		
S 1/2 SW 1/4 Sec 34 - 1.46 Acres									
Cold Storage (#6811)	2010	\$ 1.00	40	\$ 1.00	\$ -		\$ 1.00		
Add'l Shop Site (#68600)	2009	\$ 690.98	40	\$ 690.98	\$ -		\$ 690.98		
Pit #1 / Land Rental (#68900)	1996	\$ 60,000.00		\$ 60,000.00	\$ -		\$ 60,000.00		
NE 1/4 Section 15 0 160 Acres									
Pit #2 (#68910)	1944	\$ 4,000.00		\$ 4,000.00	\$ -		\$ 4,000.00		
W 1/2 of the NW 1/4 Section 15 - 45.516 Acres	1945	\$ 3,975.00		\$ -	\$ -		\$ -		
Pit #3 (#68920)	1951	\$ 1.00	1.00	\$ 1.00	\$ -		\$ 1.00		
Gov't Lot 6 Sec 2 - 5.8 Acres									
		\$ 1,858,079.71		\$ 2,494,073.88	\$ -		\$ 2,494,073.88		

Procedures for completing the Annual Report

See the instructions for page 10 form State Aid Finance.

Sample County Highway Department Statement of Revenues and Expenditures For the Year Ended December 31, 20XX

Revenues	Cash Receipts	Prior Year Receivable	Current Year Receivable	Transfers/ Adjustments	Modified Accrual Balance
<u>Taxes</u>					
Property Taxes Current & Delinquent	\$ 1,259,409.61	\$ 18,430.55	\$ 21,642.29	\$ -	\$ 1,262,621.35
<u>Intergovernmental Revenue</u>					
Miscellaneous Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Real Estate HACA Credit	28,477.56	-	-	-	28,477.56
Disparity Reduction Aid	8,936.32	-	-	-	8,936.32
Mobile Home Credit	-	-	-	-	-
Payments in Lieu - Fish and Wildlife	3,617.43	-	-	-	3,617.43
State Aid - Regular Maintenance	927,092.00	-	-	-	927,092.00
State Aid - Regular Construction	1,132,746.21	28,037.17	62,732.14	48,372.29	1,215,813.47
State Aid - Municipal Maintenance	92,295.09	8,711.59	35,821.50	-	119,405.00
State Aid - Municipal Construction	283,281.33	-	13,855.88	-	277,117.19
Town Bridge	436,526.52	16,644.16	21,008.01	(24,069.57)	416,820.80
Federal DCP	15,304.35	15,304.34	-	-	0.01
Bridge Bonding	166,403.65	-	-	-	166,403.65
County Bonding	4,259,072.83	-	-	-	4,259,072.83
Other Grants	2,280.87	-	-	-	2,280.87
Local Participation Construction	96,078.59	-	-	-	96,078.59
Total Intergovernmental Revenue	\$ 7,432,092.75	\$ 68,697.26	\$ 133,417.51	\$ 24,302.72	\$ 7,521,115.72
<u>Fees for Services and Materials</u>					
Townships	\$ 1,208.68	\$ 92.40	\$ 625.38	\$ -	\$ 1,741.66
Municipalities	2,419.96	465.49	656.64	-	2,611.11
Other Counties	3,707.85	-	-	-	3,707.85
Other County Funds	67,446.65	6,990.40	5,065.61	-	65,521.86
Other Governments	51,294.73	3,504.72	2,615.90	-	50,405.91
Individuals	1,275.71	-	440.80	-	1,716.51
Total Fees for Services and Materials	\$ 127,353.58	\$ 11,053.01	\$ 9,404.33	\$ -	\$ 125,704.90
<u>Miscellaneous Revenue</u>					
Interest on Investments	\$ 286.56	\$ -	\$ -	\$ -	\$ 286.56
Sale of Materials	283.56	-	-	-	283.56
Sale of Equipment	9,160.12	-	-	-	9,160.12
Miscellaneous Income	18,667.21	-	-	-	18,667.21
Transfer In	-	-	-	-	-
Rental Revenue	17,325.00	-	-	-	17,325.00
Total Miscellaneous Revenue	\$ 45,722.45	\$ -	\$ -	\$ -	\$ 45,722.45
<u>Other Financing Services</u>					
Refunds and Reimbursements	\$ 19,934.25	\$ -	\$ -	\$ -	\$ 19,934.25
Motor Fuel Tax Collections	10,033.34	749.91	613.89	-	9,897.32
Insurance Claims Collected	15,075.00	-	-	-	15,075.00
Cancelled Warrants	-	-	-	-	-
Total Other Financing Services	\$ 45,042.59	\$ 749.91	\$ 613.89	\$ -	\$ 44,906.57
<u>Non-Revenue</u>					
Town Road Allotment	\$ 277,787.00	\$ -	\$ -	\$ -	\$ 277,787.00
Total Revenues	\$ 9,187,407.98	\$ 98,930.73	\$ 165,078.02	\$ 24,302.72	\$ 9,277,857.99

Procedures for completing the Annual Report

Sample County Highway Department Statement of Revenues and Expenditures For the Year Ended December 31, 20XX

Expenditures	Cash Disbursements	Prior Year Payable	Current Year Payable	Transfers/ Adjustments	Modified Accrual Balance
<u>Administration</u>					
Personal Services	\$ 318,886.42	\$ 22,877.99	\$ 10,068.82	\$ -	\$ 308,077.25
Other Services and Charges	74,366.50	-	-	-	74,366.50
Supplies	6,931.00	1,994.88	1,681.41	-	6,617.53
Capital Outlay	3,281.01	-	-	-	3,281.01
Total Administration	\$ 403,464.93	\$ 24,872.87	\$ 11,750.23	\$ -	\$ 390,342.29
<u>Engineering and Construction</u>					
Personal Services	\$ 131,882.19	\$ 7,557.52	\$ 9,427.47	\$ -	\$ 133,752.14
Other Services and Charges	114,118.83	-	-	-	114,118.83
Supplies	201,526.97	2,888.12	1,800.54	-	200,439.39
Contract Payments	6,209,931.48	143,322.25	121,095.60	-	6,187,704.83
Right of Way	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Engineering and Construction	\$ 6,657,459.47	\$ 153,767.89	\$ 132,323.61	\$ -	\$ 6,636,015.19
<u>Highway Maintenance</u>					
Personal Services	\$ 544,281.88	\$ 44,459.11	\$ 53,959.11	\$ -	\$ 553,781.88
Other Services and Charges	113,089.59	-	-	-	113,089.59
Supplies	363,674.44	1,118.19	7,914.77	-	370,471.02
Maintenance Contracts	8,904.62	-	-	-	8,904.62
Capital Outlay	-	-	-	-	-
Total Highway Maintenance	\$ 1,029,950.51	\$ 45,577.30	\$ 61,873.88	\$ -	\$ 1,046,247.09
<u>Equipment and Shop</u>					
Personal Services	\$ 158,953.10	\$ 2,790.17	\$ 3,103.70	\$ -	\$ 159,266.63
Other Services and Charges	78,485.16	-	-	-	78,485.16
Supplies	546,198.97	20,715.23	11,902.42	-	537,386.16
Capital Outlay	247,094.88	-	-	-	247,094.88
Total Equipment and Shop	\$ 1,030,732.11	\$ 23,505.40	\$ 15,006.12	\$ -	\$ 1,022,232.83
<u>Non-expenditures</u>					
Sales Tax Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Town Road Allotment	277,787.00	-	-	-	277,787.00
Total Non-expenditures	\$ 277,787.00	\$ -	\$ -	\$ -	\$ 277,787.00
Total Expenditures	\$ 9,399,394.02	\$ 247,723.46	\$ 220,953.84	\$ -	\$ 9,372,624.40

Procedures for completing the Annual Report

Sample County Highway Department Statement of Revenues and Expenditures For the Year Ended December 31, 20XX

Year-End Cash Reconciliation

Beginning Cash 01-01-20XX	\$ 1,452,768.09
Plus Receipts	9,187,407.98
Minus Disbursements	9,399,394.02
Ending Cash 12-31-20XX	<u>\$ 1,240,782.05</u>

Year-End Fund Balance Reconciliation

Beginning Fund Balance 01-01-20XX	1,175,144.38
Plus Revenues	9,277,857.99
Minus Expenditures	9,372,624.40
Adjustments	(50,000.00)
Ending Fund Balance 12-31-20XX	<u>\$ 1,030,377.97</u>

Procedures for completing the Annual Report

**Sample County Highway Department
Summary Of Maintenance Costs by Funding
For the Year Ended December 31, 20XX**

MAINTENANCE TYPE	CSAH Regular		CSAH Municipal		County Roads	
	Cost	per Mile	Cost	per Mile	Cost	per Mile
Routine	693,638.20	2,865.09	87,177.82	7,295.22	384,028.93	2,901.18
Repairs & Replacements	109,308.49	451.50	9,947.09	832.39	81,930.96	618.95
Betterments	226,691.76	936.36	27,681.61	2,316.45	11,231.74	84.85
Special Work	-	-	-	-	348.55	2.63
Special Agreements	-	-	-	-	-	-
Total Allocated Costs	1,029,638.45	4,252.95	124,806.52	10,444.06	477,540.18	3,607.62
Unallocated Expense	65,348.17		3,357.00		39,236.96	
Adjustment to Equalize Depreciation	98,899.87		5,080.58		59,382.39	
Total Costs	1,193,886.49	4,931.38	133,244.10	11,150.13	576,159.53	4,352.64
Miles by Program	242.10		11.95		132.37	

Procedures for completing the Annual Report

Sample County Highway Department Summary Of Routine Maintenance Costs by Funding For the Year Ended December 31, 20XX

MAINTENANCE TYPE	CSAH Regular		CSAH Municipal		County Roads	
	Cost	per Mile	Cost	per Mile	Cost	per Mile
Routine						
Smoothing Surface	119,598.81	494.01	3,592.76	300.65	182,641.46	1,379.78
Minor Surface Repairs	117,225.70	484.20	15,204.44	1,272.34	33,764.30	255.08
Roadside & Drainage	19,731.42	81.50	996.64	83.40	3,926.64	29.66
Brush & Weed Control	45,839.86	189.34	607.69	50.85	18,990.49	143.47
Snow & Ice Control	243,403.84	1,005.39	49,155.71	4,113.45	87,954.52	664.46
Traffic Service	147,838.57	610.65	17,620.58	1,474.53	56,751.52	428.73
Pavement Management	-	-	-	-	-	-
Total Routine	693,638.20	2,865.09	87,177.82	7,295.22	384,028.93	2,901.18
Repairs & Replacements						
Reshaping	11,201.91	46.27	1,848.33	154.67	970.89	7.33
Resurfacing	43,348.32	179.05	696.23	58.26	56,167.58	424.32
Culverts, Bridges & Guard Rails	40,702.33	168.12	-	-	23,034.57	174.02
Washouts	1,276.54	5.27	-	-	242.54	1.83
Subgrade Repair	12,779.39	52.79	-	-	1,515.38	11.45
Muni Maintenance Improvements	-	-	7,402.50	619.46	-	-
Total Repairs & Replacements	109,308.49	451.50	9,947.06	832.39	81,930.96	618.95
Betterments						
New Culverts, Rails & Tilings	72.23	0.30	-	-	1,603.84	12.12
Cuts & Fills	1,210.03	5.00	-	-	-	-
Sodding & Seeding	14,895.65	61.53	335.40	28.07	4,446.97	33.59
Bituminous Treatment	210,513.85	869.53	27,246.21	2,280.02	4,991.32	37.71
Overlays	-	-	-	-	189.61	1.43
Total Betterments	226,691.76	936.36	27,581.61	2,308.08	11,231.74	84.85
Special Work						
Dust Control	-	-	-	-	348.55	2.63
Total Special Work	-	-	-	-	348.55	2.63
Total Allocated Costs	1,029,638.45	4,252.95	124,706.49	10,435.69	477,540.18	3,607.62
Miles by Program	242.10		11.95		132.37	

Procedures for completing the Annual Report

**Sample County Highway Department
Summary of Construction Costs - State Aid Regular
For the Year Ended December 31, 20XX**

Project Number	Construction Costs	Engineering Costs	Right of Way	Utility Costs	Force Account	Other Costs	Total Costs
099-601-028	439,569.74	13,018.64	-	-	-	530.75	453,119.13
099-601-029	-	2,564.50	-	-	-	622.21	3,186.71
099-601-030	-	3,980.46	-	-	-	854.39	4,834.85
099-602-009	-	11,292.17	1,570.30	-	-	2,049.77	14,912.24
099-606-012	-	111.47	-	-	-	83.48	194.95
099-607-035	-	990.48	-	-	-	39.83	1,030.31
099-609-039	219,240.84	10,849.05	-	45,208.58	2,285.00	-	277,583.47
099-607-043	1,364,428.51	32,790.67	-	-	-	1,974.20	1,399,193.38
099-608-029	31,196.60	609.59	-	-	-	8.71	31,814.90
099-609-016	-	3,675.94	-	-	-	365.39	4,041.33
099-609-017	-	175.66	-	-	-	77.79	253.45
099-613-024	-	790.15	-	-	-	19.46	809.61
099-619-012	-	12,444.87	-	-	-	1,518.75	13,963.62
099-070-020	-	272.71	-	-	-	-	272.71
Totals	2,054,435.69	93,566.36	1,570.30	45,208.58	2,285.00	8,144.73	2,205,210.66

Procedures for completing the Annual Report

**Sample County Highway Department
Detail of Construction Costs - State Aid Regular
For the Year Ended December 31, 20XX**

Project No.: SAP 099-699-099
Road No.: CSAH 99
Location: On CSAH 99, From TH 1 to CSAH 88
Length: 2.500 Miles
Type of Work: Grading, Bit Surfacing & Shouldering
Percentage of Completion: 0.00%
Bid Opening Date: 05/01/20XX **Bid Award Date:** 05/05/20XX
Contractor: ABC Contracting, Inc.

Type of Cost	Previous Years' Costs	Current Years' Costs	Total Costs
Construction	-	-	-
Construction Engineering	-	-	-
Project Engineering	-	-	-
ROW - Permanent	-	-	-
ROW - Temporary	-	-	-
Utility	-	-	-
Force	-	-	-
Other/Overhead Costs	-	-	-
TOTAL	-	-	-

Funding Source	Previous Years' Costs	Current Years' Costs	Total Costs
CSAH - Regular	-	-	-
CSAH - Municipal	-	-	-
Turnback	-	-	-
State Park	-	-	-
Federal	-	-	-
Bonding	-	-	-
Other Local	-	-	-
Local	-	-	-
TOTAL	-	-	-

Procedures for completing the Annual Report

**Sample County Highway Department
Summary of Construction Costs - State Aid Municipal
For the Year Ended December 31, 20XX**

Project Number	Construction Costs	Engineering Costs	Right of Way	Utility Costs	Force Account	Other Costs	Total Costs
099-823-003	281,514.94	38,122.50	-	-	-	-	319,637.44
Totals	281,514.94	38,122.50	-	-	-	-	319,637.44

Procedures for completing the Annual Report

**Sample County Highway Department
Detail of Construction Costs - State Aid Municipal
For the Year Ended December 31, 20XX**

Project No.: SAP 099-699-099
Road No.: CSAH 99
Location: On CSAH 99, From TH 1 to CSAH 88
Length: 2.500 Miles
Type of Work: Grading, Bit Surfacing & Shouldering
Percentage of Completion: 0.00%
Bid Opening Date: 05/01/20XX **Bid Award Date:** 05/05/20XX
Contractor: ABC Contracting, Inc.

Type of Cost	Previous Years' Costs	Current Years' Costs	Total Costs
Construction	-	-	-
Construction Engineering	-	-	-
Project Engineering	-	-	-
ROW - Permanent	-	-	-
ROW - Temporary	-	-	-
Utility	-	-	-
Force	-	-	-
Other/Overhead Costs	-	-	-
TOTAL	-	-	-

Funding Source

CSAH - Regular	-	-	-
CSAH - Municipal	-	-	-
Turnback	-	-	-
State Park	-	-	-
Federal	-	-	-
Bonding	-	-	-
Other Local	-	-	-
Local	-	-	-
TOTAL	-	-	-

Procedures for completing the Annual Report

**Sample County Highway Department
Summary of Construction Costs - County Roads
For the Year Ended December 31, 20XX**

Project Number	Construction Costs	Engineering Costs	Right of Way	Utility Costs	Force Account	Other Costs	Total Costs
000-001-012	51,888.05	3,084.25	-	-	-	657.03	55,629.33
000-008-012	942,056.21	24,497.08	-	-	-	3,391.94	969,945.23
000-013-012	505,299.73	8,557.70	-	-	-	1,169.42	515,026.85
000-017-012	144,851.49	3,784.96	-	-	-	741.26	149,377.71
000-018-012	275,805.78	6,920.51	-	-	-	1,503.08	284,229.37
000-019-012	613,702.34	14,656.11	-	-	-	2,648.05	631,006.50
000-105-012	62,361.29	2,782.25	-	-	-	390.80	65,534.34
000-111-012	507,265.99	12,659.30	-	-	-	941.44	520,866.73
000-120-012	349,482.99	11,134.15	-	-	-	2,648.80	363,265.94
Totals	3,452,713.87	88,076.31	-	-	-	14,091.82	3,554,882.00

Procedures for completing the Annual Report

**Sample County Highway Department
Detail of Construction Costs - State Aid Municipal
For the Year Ended December 31, 20XX**

Project No.: CP 000-111-001
Road No.: CR 111
Location: On CR 111, From CSAH 99 to CSAH 88
Length: 1.500 Miles
Type of Work: Grading, Bit Surfacing & Shouldering
Percentage of Completion: 0.00%
Bid Opening Date: 05/01/20XX **Bid Award Date:** 05/05/20XX
Contractor: ABC Contracting, Inc.

Type of Cost	Previous Years' Costs	Current Years' Costs	Total Costs
Construction	-	-	-
Construction Engineering	-	-	-
Project Engineering	-	-	-
ROW - Permanent	-	-	-
ROW - Temporary	-	-	-
Utility	-	-	-
Force	-	-	-
Other/Overhead Costs	-	-	-
TOTAL	-	-	-

Funding Source	Previous Years' Costs	Current Years' Costs	Total Costs
Other Local	-	-	-
Local	-	-	-
TOTAL	-	-	-

Procedures for completing the Annual Report

**Sample County Highway Department
Summary of Construction Costs - Bridges
For the Year Ended December 31, 20XX**

Project Number	Construction Costs	Engineering Costs	Right of Way	Utility Costs	Force Account	Other Costs	Total Costs
099-599-036	9,063.57	615.92	-	-	-	-	9,679.49
099-599-037	-	1,464.34	-	-	-	-	1,464.34
099-599-039	190,055.00	12,132.60	-	-	-	1,026.98	203,214.58
099-599-040	210,761.25	16,888.15	-	4,696.46	-	795.32	233,141.18
099-599-041	-	2,910.85	-	-	-	-	2,910.85
099-599-042	11,387.16	1,032.23	-	-	-	-	12,419.39
099-599-043	-	2,574.26	-	-	-	599.86	3,174.12
099-599-044	-	4,617.20	-	-	-	240.31	4,857.51
099-599-045	-	1,200.00	-	-	-	382.90	1,582.90
Totals	421,266.98	43,435.55	-	4,696.46	-	3,045.37	472,444.36

Procedures for completing the Annual Report

Sample County Highway Department Detail of Construction Costs - Bridges For the Year Ended December 31, 20XX

Project No.: SAP 099-598-045
Road No.: Township Bridge
Location: Local Township, Bridge P11205
Length:
Type of Work: Bridge Replacement
Percentage of Completion: 0.00%
Bid Opening Date: 05/01/20XX **Bid Award Date:** 05/05/20XX
Contractor: ABC Contracting, Inc.

Type of Cost	Previous Years' Costs	Current Years' Costs	Total Costs
Construction	-	-	-
Construction Engineering	-	-	-
Project Engineering	-	-	-
ROW - Permanent	-	-	-
ROW - Temporary	-	-	-
Utility	-	-	-
Force	-	-	-
Other/Overhead Costs	-	-	-
TOTAL	-	-	-

Funding Source

CSAH - Regular	-	-	-
CSAH - Municipal	-	-	-
Town Bridge	-	-	-
Special Town Bridge	-	-	-
Turnback	-	-	-
State Park	-	-	-
Federal	-	-	-
Bridge Bonding	-	-	-
Other Local	-	-	-
Local	-	-	-
TOTAL	-	-	-

Procedures for completing the Annual Report

From Auditor's Financial – IFS (Revenue and Expenditure Guidelines)

Sample County Highway Department Revenue and Expenditure - Actual to Budget Comparison For the Year Ended December 31, 20XX

Revenues	20XX Budget	20XX Actual	Budget to Actual Difference	Percent
Current Tax	1,300,000.00	1,263,259.15	36,740.85	97.17%
Delinquent Tax	-	26,998.35	(26,998.35)	0.00%
Delinquent Tax - MH	-	0.36	(0.36)	0.00%
Permits - Moving/Access	-	4,325.00	(4,325.00)	0.00%
Disparity Reduction Aid	-	8,936.32	(8,936.32)	0.00%
Market Value Credits	-	28,477.56	(28,477.56)	0.00%
Payments in Lieu of Tax	-	793.91	(793.91)	0.00%
Payments in Lieu - Fish & Wildlife	-	2,823.52	(2,823.52)	0.00%
SA Regular Construction	2,000,000.00	1,132,746.21	867,253.79	56.64%
SA Regular Maintenance	900,000.00	927,092.00	(27,092.00)	103.01%
SA Municipal Construction	300,000.00	263,261.33	36,738.67	87.75%
SA Municipal Maintenance	120,000.00	92,295.09	27,704.91	76.91%
Town Bridge Revenue	700,000.00	436,526.52	263,473.48	62.36%
Bridge Bonding Revenue	-	166,403.65	(166,403.65)	0.00%
Town Road Allotment	-	277,787.00	(277,787.00)	0.00%
Federal Construction Revenue	-	15,304.35	(15,304.35)	0.00%
Other Grants Revenue - Bonding	-	-	-	0.00%
County Bonding	4,300,000.00	4,259,072.83	40,927.17	99.05%
MN Dept of Public Safety Grant	-	2,280.87	(2,280.87)	0.00%
A/R Other Governments - Services	5,000.00	10,170.98	(5,170.98)	203.42%
A/R Townships - Services	-	387.72	(387.72)	0.00%
A/R Cities - Services	1,000.00	2,419.96	(1,419.96)	242.00%
A/R Intracounty - Services	2,000.00	1,573.08	426.92	78.65%
A/R Individuals - Services	1,000.00	1,163.09	(163.09)	116.31%
Interest on Investments	-	286.56	(286.56)	0.00%
Miscellaneous Revenue	-	7,526.12	(7,526.12)	0.00%
Sales Tax	-	12,550.70	(12,550.70)	0.00%
Insurance Claims	-	15,075.00	(15,075.00)	0.00%
Rents	12,000.00	17,325.00	(5,325.00)	144.38%
A/R Other Government	30,000.00	44,821.45	(14,821.45)	149.40%
A/R Township	1,000.00	820.96	179.04	82.10%
A/R Cities	500.00	-	500.00	0.00%
A/R Intracounty	30,000.00	65,870.79	(35,870.79)	219.57%
A/R Individuals	2,000.00	105.86	1,894.14	5.29%
Reimbursements	-	4,837.35	(4,837.35)	0.00%
Motor Fuel Claim Refund	-	6,816.09	(6,816.09)	0.00%
Reimbursements from Other Funds	-	10,517.75	(10,517.75)	0.00%
County Projects - Local Participation	20,000.00	89,306.93	(69,306.93)	446.53%
Sale of Equipment	-	9,160.12	(9,160.12)	0.00%
Sale of Materials	-	287.65	(287.65)	0.00%
Totals	9,724,500.00	9,209,407.18	515,092.82	94.70%

Procedures for completing the Annual Report

Sample County Highway Department Revenue and Expenditure - Actual to Budget Comparison For the Year Ended December 31, 20XX

Expenditures	20XX Budget	20XX Actual	Budget to Actual Difference	Percent
<u>301 Administration</u>				
Personal Services	186,706.00	151,355.80	35,350.20	81.07%
Cell Phone Allowance	500.00	175.00	325.00	35.00%
Overtime Wages	-	792.57	(792.57)	0.00%
Dental Insurance	1,440.00	922.75	517.25	64.08%
Employer Health Insurance	28,800.00	30,916.00	(2,116.00)	107.35%
Employer Life Insurance	360.00	123.18	236.82	34.22%
Employer PERA	13,536.00	9,913.64	3,622.36	73.24%
Employer FICA	11,576.00	7,858.97	3,717.03	67.89%
Employer Medicare	2,707.00	1,837.88	869.12	67.89%
Telephone	2,600.00	1,942.80	657.20	74.72%
Mailing Expense	1,000.00	899.46	100.54	89.95%
Subscriptions	3,200.00	2,604.81	595.19	81.40%
Advertising	1,000.00	1,118.37	(118.37)	111.84%
Professional Services	-	742.75	(742.75)	0.00%
Utilities	4,000.00	3,714.83	285.17	92.87%
Data Processing Charges	8,000.00	6,437.59	1,562.41	80.47%
Workmen's Comp	2,000.00	1,317.00	683.00	65.85%
Audit Fees	2,000.00	360.00	1,640.00	18.00%
Meeting Expenses	5,000.00	3,751.00	1,249.00	75.02%
Liability Insurance	15,000.00	12,790.00	2,210.00	85.27%
Maintenance Agreements - E quipment	1,500.00	1,391.47	108.53	92.76%
Supplies	5,000.00	4,980.36	19.64	99.61%
Safety Supplies	500.00	-	500.00	0.00%
Office Furniture Expenses	2,000.00	1,115.72	884.28	55.79%
Miscellaneous Expenses	500.00	-	500.00	0.00%
Town Road Allotment	-	277,787.00	(277,787.00)	0.00%
Total for Administration	298,925.00	524,848.95	(225,923.95)	175.58%
<u>302 Engineering</u>				
Personal Services	49,612.00	50,271.87	(659.87)	101.33%
Cell Phone Allowance	500.00	645.00	(145.00)	129.00%
Overtime Wages	-	3,563.31	(3,563.31)	0.00%
Dental Insurance	576.00	1,184.76	(608.76)	205.69%
Employer Health Insurance	11,520.00	47,193.33	(35,673.33)	409.66%
Employer Life Insurance	144.00	162.72	(18.72)	113.00%
Employer PERA	3,597.00	3,752.05	(155.05)	104.31%
Employer FICA	3,076.00	3,120.49	(44.49)	101.45%
Employer Medicare	719.00	736.22	(17.22)	102.40%
Professional Services	-	1,533.02	(1,533.02)	0.00%
Data Processing Charges	4,000.00	3,893.43	106.57	97.34%
Cty Construction Projects/Contractors	-	4,490.40	(4,490.40)	0.00%
Meeting Expenses	20,000.00	9,209.50	10,790.50	46.05%
Field Engineering/Drafting Supplies	4,000.00	1,950.64	2,049.36	48.77%
Machinery & Automotive	5,000.00	2,165.29	2,834.71	43.31%
Total for Engineering	102,744.00	133,872.03	(31,128.03)	130.30%

Procedures for completing the Annual Report

Sample County Highway Department Revenue and Expenditure - Actual to Budget Comparison For the Year Ended December 31, 20XX

Expenditures	20XX Budget	20XX Actual	Budget to Actual Difference	Percent
<u>303 Authorized Work</u>				
Personal Services	-	3,252.32	(3,252.32)	0.00%
Employer PERA	-	235.30	(235.30)	0.00%
Employer FICA	-	195.98	(195.98)	0.00%
Employer Medicare	-	45.64	(45.64)	0.00%
Miscellaneous Expenses	-	11,398.41	(11,398.41)	0.00%
Total for Authorized Work	-	15,127.65	(15,127.65)	0.00%
<u>311 Highway Maintenance</u>				
Personal Services	392,296.00	350,718.90	41,577.10	89.40%
Overtime Wages	-	21,784.14	(21,784.14)	0.00%
Dental Insurance	4,320.00	3,949.20	370.80	91.42%
Employer Health Insurance	86,400.00	109,512.00	(23,112.00)	126.75%
Employer Life Insurance	1,080.00	569.52	510.48	52.73%
Employer PERA	28,442.00	26,535.96	1,906.04	93.30%
Employer FICA	24,322.00	22,206.46	2,115.54	91.30%
Employer Medicare	5,688.00	5,196.47	491.53	91.36%
License	2,500.00	2,217.18	282.82	88.69%
Professional Services	50,000.00	31,092.16	18,907.84	62.18%
Hired Maintenance Equipment/Labor	3,000.00	-	3,000.00	0.00%
Utilities	500.00	474.15	25.85	94.83%
Workmen's Comp	45,000.00	30,842.00	14,158.00	68.54%
Cty Construction Projects/Contractors	-	8,904.62	(8,904.62)	0.00%
Miscellaneous Maintenance Expense	-	16,929.00	(16,929.00)	0.00%
Meeting Expenses	600.00	454.90	145.10	75.82%
Liability Insurance	26,000.00	23,177.00	2,823.00	89.14%
Maintenance Supplies	350,806.00	364,256.98	(13,450.98)	103.83%
Miscellaneous Expense	2,500.00	193.24	2,306.76	7.73%
Administration Fee	2,500.00	1,706.86	793.14	68.27%
Total for Highway Maintenance	1,025,954.00	1,020,720.74	5,233.26	99.49%
<u>321 Construction</u>				
Personal Services	54,338.00	88,043.33	(33,705.33)	162.03%
Overtime Wages	-	27,613.70	(27,613.70)	0.00%
Dental Insurance	864.00	-	864.00	0.00%
Employer Health Insurance	17,280.00	-	17,280.00	0.00%
Employer Life Insurance	216.00	-	216.00	0.00%
Employer PERA	3,939.00	7,893.90	(3,954.90)	200.40%
Employer FICA	3,369.00	6,757.67	(3,388.67)	200.58%
Employer Medicare	788.00	1,573.59	(785.59)	199.69%
Miscellaneous Services	-	571.00	(571.00)	0.00%
Advertising	500.00	-	500.00	0.00%
License	-	186.50	(186.50)	0.00%
Professional Services	20,000.00	51,256.29	(31,256.29)	256.28%
Cty Construction Projects/Contractors	7,300,000.00	6,209,931.48	1,090,068.52	85.07%
Miscellaneous Construction Expense	-	62,105.04	(62,105.04)	0.00%
Maintenance Supplies	-	201,526.97	(201,526.97)	0.00%
Total for Construction	7,401,294.00	6,657,459.47	743,834.53	89.95%

Procedures for completing the Annual Report

Sample County Highway Department Revenue and Expenditure - Actual to Budget Comparison For the Year Ended December 31, 20XX

Expenditures	20XX Budget	20XX Actual	Budget to Actual Difference	Percent
<u>331 Equipment Maintenance</u>				
Personal Services	61,662.00	97,021.09	(35,359.09)	157.34%
Overtime Wages	-	2,503.94	(2,503.94)	0.00%
Dental Insurance	720.00	-	720.00	0.00%
Employer Health Insurance	14,400.00	-	14,400.00	0.00%
Employer Life Insurance	180.00	-	180.00	0.00%
Employer PERA	4,471.00	7,189.79	(2,718.79)	160.81%
Employer FICA	3,823.00	5,990.20	(2,167.20)	156.69%
Employer Medicare	894.00	1,394.80	(500.80)	156.02%
License	700.00	12,661.47	(11,961.47)	1808.78%
Professional Services	30,000.00	20,716.72	9,283.28	69.06%
Ethanol/Diesel	300,000.00	348,837.44	(48,837.44)	116.28%
Repair Parts	45,000.00	74,432.07	(29,432.07)	165.40%
Equipment Maint Supplies	55,000.00	76,859.48	(21,859.48)	139.74%
Machinery & Automotive	235,000.00	247,094.88	(12,094.88)	105.15%
Total for Equipment Maintenance	751,850.00	894,701.88	(142,851.88)	119.00%
<u>341 Shop Maintenance</u>				
Personal Services	20,864.00	29,151.73	(8,287.73)	139.72%
Cell Phone Allowance	360.00	420.00	(60.00)	116.67%
Overtime Wages	-	607.36	(607.36)	0.00%
Dental Insurance	240.00	394.92	(154.92)	164.55%
Employer Health Insurance	4,800.00	9,600.00	(4,800.00)	200.00%
Employer Life Insurance	60.00	54.24	5.76	90.40%
Employer PERA	1,513.00	2,188.14	(675.14)	144.62%
Employer FICA	1,294.00	1,811.57	(517.57)	140.00%
Employer Medicare	302.00	425.32	(123.32)	140.83%
Telephone	4,000.00	3,796.80	203.20	94.92%
License	3,500.00	3,217.00	283.00	91.91%
Professional Services	-	6,592.99	(6,592.99)	0.00%
Two-Way Radio Expense	40,000.00	6,662.01	33,337.99	16.66%
Utilities	25,000.00	20,720.04	4,279.96	82.88%
Data Processing Charges	-	748.13	(748.13)	0.00%
Workmen's Comp	-	1,725.00	(1,725.00)	0.00%
Miscellaneous Shop Expense	2,000.00	1,555.00	445.00	77.75%
Meeting Expense	-	90.00	(90.00)	0.00%
Maintenance Supplies	-	2,201.34	(2,201.34)	0.00%
Ethanol/Diesel	-	37.95	(37.95)	0.00%
Grounds Maintenance	-	1,207.57	(1,207.57)	0.00%
Building Maintenance	-	4,916.96	(4,916.96)	0.00%
Janitor Supplies	4,000.00	2,781.75	1,218.25	69.54%
Shop Supplies	5,000.00	4,848.55	151.45	96.97%
Repair Parts	20,000.00	19,128.61	871.39	95.64%
Equipment Maintenance Supplies	2,600.00	4,322.59	(1,722.59)	166.25%
Safety Supplies	3,200.00	1,029.32	2,170.68	32.17%
Buildings	5,000.00	-	5,000.00	0.00%
Total for Shop Maintenance	143,733.00	130,234.89	13,498.11	90.61%

Procedures for completing the Annual Report

**Sample County Highway Department
Revenue and Expenditure - Actual to Budget Comparison
For the Year Ended December 31, 20XX**

<u>Expenditures</u>	<u>20XX Budget</u>	<u>20XX Actual</u>	<u>Budget to Actual Difference</u>	<u>Percent</u>
<u>361 Accounts Receivable</u>				
Personal Services	-	2,051.47	(2,051.47)	0.00%
Overtime Wages	-	12.97	(12.97)	0.00%
Employer PERA	-	168.16	(168.16)	0.00%
Employer FICA	-	141.47	(141.47)	0.00%
Employer Medicare	-	35.14	(35.14)	0.00%
Utilities	-	7,903.20	(7,903.20)	0.00%
Maintenance Supplies	-	520.95	(520.95)	0.00%
Total for Accounts Receivable	-	10,833.36	(10,833.36)	0.00%
Total for All Departments	9,724,500.00	9,372,671.32	351,828.68	96.38%

Procedures for completing the Annual Report

Estimated Budget from Auditor's Financial System – IFS.

Sample County Highway Department Estimated Budget for 20XX (Next Year)

Revenues	20XX Budget
Property Taxes - Current	1,393,853.00
Property Taxes - Delinquent	-
Property Taxes - Current MH	-
Permits - Moving/Access	-
Town Road Allotment	278,000.00
SA Regular Construction	1,552,000.00
SA Regular Maintenance	900,000.00
SA Municipal Construction	50,000.00
SA Municipal Maintenance	130,000.00
Town Bridge Revenue	703,000.00
Bridge Bonding Revenue	870,000.00
A/R Other Governments - Services	5,000.00
A/R Cities - Services	1,500.00
A/R Intracounty - Services	2,000.00
A/R Individuals - Services	1,000.00
Interest	-
Miscellaneous Revenue	-
Rents	17,325.00
A/R Other Government - Materials	53,000.00
A/R Township - Materials	1,000.00
A/R Cities - Materials	500.00
A/R Intracounty - Materials	83,000.00
A/R Individuals - Materials	1,000.00
Refunds	-
Reimbursements from Other Funds	-
County Projects - Local Participation	40,000.00
Sale of Equipment	-
Totals	6,082,178.00

Procedures for completing the Annual Report

Sample County Highway Department Estimated Budget for 20XX (Next Year)

<u>Expenditures</u>	<u>20XX Budget</u>
<u>301 Administration</u>	
Personal Services	192,010.00
Cell Phone Allowance	500.00
Dental Insurance	1,440.00
Employer Health Insurance	28,800.00
Employer Life Insurance	360.00
Employer PERA	13,921.00
Employer FICA	11,905.00
Employer Medicare	2,784.00
Telephone	2,500.00
Mailing Expense	1,100.00
Subscriptions	3,000.00
Advertising	900.00
Utilities	4,500.00
Data Processing Charges	8,000.00
Workmen's Comp	1,700.00
Audit Fees	1,500.00
Meeting Expenses	5,000.00
Liability Insurance	15,000.00
Maintenance Agreements - Equipment	1,500.00
Supplies	5,000.00
Safety Supplies	500.00
Office Furniture Expenses	6,000.00
Miscellaneous Expenses	500.00
Town Road Allotment	278,000.00
Total for Administration	586,420.00
<u>302 Engineering</u>	
Personal Services	52,891.00
Cell Phone Allowance	700.00
Dental Insurance	576.00
Employer Health Insurance	11,520.00
Employer Life Insurance	144.00
Employer PERA	3,835.00
Employer FICA	3,279.00
Employer Medicare	767.00
Data Processing Charges	6,000.00
Meeting Expenses	15,000.00
Field Engineering/Drafting Supplies	38,000.00
Machinery & Automotive	4,000.00
Total for Engineering	136,712.00

Procedures for completing the Annual Report

Sample County Highway Department Estimated Budget for 20XX (Next Year)

<u>Expenditures</u>	<u>20XX Budget</u>
<u>303 Authorized Work</u>	
Personal Services	-
Employer PERA	-
Employer FICA	-
Employer Medicare	-
Miscellaneous Expenses	-
Total for Authorized Work	-
<u>311 Highway Maintenance</u>	
Personal Services	422,342.00
Dental Insurance	4,320.00
Employer Health Insurance	86,400.00
Employer Life Insurance	1,080.00
Employer PERA	30,620.00
Employer FICA	26,185.00
Employer Medicare	6,124.00
License	2,500.00
Professional Services	70,000.00
Hired Maintenance Equipment/Labor	3,000.00
Utilities	500.00
Workmen's Comp	40,000.00
Cty Construction Projects/Contractors	-
Miscellaneous Maintenance Expense	-
Meeting Expenses	600.00
Liability Insurance	26,000.00
Maintenance Supplies	405,000.00
County Maintenance Road Projects	15,000.00
Miscellaneous Expense	2,500.00
Administration Fee	2,200.00
Total for Highway Maintenance	1,144,371.00
<u>321 Construction</u>	
Personal Services	57,071.00
Dental Insurance	864.00
Employer Health Insurance	17,280.00
Employer Life Insurance	216.00
Employer PERA	4,138.00
Employer FICA	3,538.00
Employer Medicare	828.00
Professional Services	15,000.00
Cty Construction Projects/Contractors	3,175,000.00
Total for Construction	3,273,935.00

Procedures for completing the Annual Report

Sample County Highway Department Estimated Budget for 20XX (Next Year)

<u>Expenditures</u>	<u>20XX Budget</u>
<u>331 Equipment Maintenance</u>	
Personal Services	66,661.00
Dental Insurance	720.00
Employer Health Insurance	14,400.00
Employer Life Insurance	180.00
Employer PERA	4,833.00
Employer FICA	4,133.00
Employer Medicare	967.00
License	700.00
Professional Services	25,000.00
Ethanol/Diesel	293,000.00
Repair Parts	50,000.00
Equipment Maint Supplies	65,000.00
Machinery & Automotive	285,000.00
Total for Equipment Maintenance	810,594.00
<u>341 Shop Maintenance</u>	
Personal Services	22,531.00
Cell Phone Allowance	360.00
Dental Insurance	240.00
Employer Health Insurance	4,800.00
Employer Life Insurance	60.00
Employer PERA	1,634.00
Employer FICA	1,397.00
Employer Medicare	327.00
Telephone	3,500.00
License	3,500.00
Professional Services	-
Two-Way Radio Expense	5,000.00
Utilities	25,000.00
Miscellaneous Shop Expense	2,000.00
Maintenance Supplies	-
Grounds Maintenance	-
Building Maintenance	-
Janitor Supplies	4,000.00
Shop Supplies	5,000.00
Repair Parts	20,000.00
Equipment Maintenance Supplies	2,600.00
Safety Supplies	3,200.00
Buildings	25,000.00
Total for Shop Maintenance	130,149.00

Procedures for completing the Annual Report

Sample County Highway Department Estimated Budget for 20XX (Next Year)

<u>Expenditures</u>	<u>20XX Budget</u>
<u>361 Accounts Receivable</u>	
Personal Services	-
Overtime Wages	-
Employer PERA	-
Employer FICA	-
Employer Medicare	-
Utilities	-
Maintenance Supplies	-
Total for Accounts Receivable	-
Total for All Departments	6,082,181.00

Procedures for completing the Annual Report

Annual Summary of Highway Information

STATE AID FOR LOCAL TRANSPORTATION
Annual Summary of Highway Information - County

March 2011

COUNTY OF _____, MINNESOTA, HIGHWAY DEPARTMENT
Year Ended December 31, 20XX

	Regular	Municipal	County
Total Mileage	0.000	0.000	0.000
Construction Allotment	\$0.00	\$0.00	
Total Cost	\$0.00	\$0.00	\$0.00
Maintenance Allotment	<u>\$0.00</u>	<u>\$0.00</u>	
State Aid Bond Interest	\$0.00		
Maintenance Cost (*Includes costs below)	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00
Total Maintenance Plus Bond Int.	<u>\$0.00</u>	<u>\$0.00</u>	
*Unallocated Costs	\$0.00	\$0.00	\$0.00
*Adj to Equalize Depreciation	\$0.00	\$0.00	\$0.00

CERTIFICATION STATEMENT

I certify that the above information is true and correct. I also certify that the _____ County Highway Department has followed the accounting procedures as established in the State Aid Accounting Manual or an alternative method as approved by the Mn/DOT. It is understood that all records, books, documents, and accounting procedures pertaining to this information are subject to audit and examination by the Mn/DOT and the State Auditor's Office. It is also understood that the Mn/DOT reserves the right to withhold future State Aid payments if the county has not complied with the procedures and practices as approved and established.

Certified: _____
County Engineer Date

Approved: _____
D.S.A.E. Date

Procedures for completing the Annual Report

INSTRUCTIONS

One copy of the Annual Summary of Highway Information is due in the State Aid Finance Office by August 1st of the following year, the D.S.A.E. must approve this form so remember to allow for processing. When the report is received, State Aid will final the counties maintenance accounts and distribute remaining monies due (if any) or transfer unused funds to the appropriate construction account.

The Annual Summary of Highway Information includes the construction and maintenance costs incurred during the calendar year for the County Regular, Municipal State Aid and County Highway Systems. The County Engineer and the District State Aid Engineer must approve this report.

Amounts are totaled and reported by construction, maintenance, unallocated, and adjustment to equalize depreciation.

TOTAL MILEAGE

Enter the total mileage for each road system, CSAH Regular, CSAH Municipal, and County.

CONSTRUCTION

Allocation

Enter the State Allocation for the reporting year for CSAH Regular and CSAH Municipal Construction.

State Bond Interest

Enter the amount paid to the county for Bond Interest paid from Regular Maintenance.

Total Cost

Enter the total costs for federal (SP) projects, non-federal (SAP) projects and county (CP) projects for each road system. Costs should include construction, engineering, ROW, FA and other misc. costs associated with each project. Federal Funds, State Bonding Funds and Special Account Funds (Town Bridge, LRIP, State Park, Turnback, Disaster, etc.) should be subtracted from the total cost reported. Total cost should not be reduced by any reimbursements received from other sources.

MAINTENANCE

Allocation

Enter the State Allocation for the reporting year for CSAH Regular and CSAH Municipal Maintenance.

Total Cost

Enter the maintenance costs for CSAH Regular, CSAH Municipal and County Road Systems. These amounts should include all costs, unallocated and adjustment to equalize depreciation.

Procedures for completing the Annual Report

UNALLOCATED COSTS

Costs are distributed to their appropriate cost centers during the year-end process, (see Chapter 10). The remaining Unallocated Costs are distributed to the county road systems by mileage. The amounts spread to the CSAH Regular, CSAH Municipal and County Systems are included in the Annual Summary of Highway Information.

ADJUSTMENT TO EQUALIZE DEPRECIATION

This is obtained from the Fixed Asset Report.

$$\begin{array}{r} \text{Total Rental Earned} \\ \text{minus - } \underline{\text{(Total Equipment Depreciation + Total Equipment Costs)}} \\ \text{equal = } \text{Adjustment to Equalize Depreciation} \end{array}$$

A negative amount in the Adjustment to Equalize indicates Total Rental Earned was less than the actual costs for the equipment during the year. Rental rates may need to be increased to better reflect the cost during the year. Maintenance costs will be increased by this amount to equalize the cost for a rate that was too low.

A positive amount in the Adjustment to Equalize indicates the Total Rental Earned was greater than the actual costs for the equipment during the year. Rental rates may need to be decreased to better reflect the cost during the year. Maintenance costs will be decreased by this amount to equalize the cost for a rate that was too high.

The Adjustment to Equalize Depreciation is distributed to the county road systems by mileage. The amount for the CSAH Regular, CSAH Municipal and County Systems are included in the Annual Summary of Highway Information.