

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.

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.

ANNUAL SUMMARY OF HIGHWAY INFORMATION
ADJUSTMENT TO EQUALIZE DEPRECIATION

This is obtained from the Fixed Asset Report.

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

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.