



Highway Maintenance Manual
Chapter 02 Administration
Section 30 Cost Documentation
Subject 15 Year-End Report Forms

Bureau of Highway Maintenance
May 2015

1.0 General Policy

Each year the Bureau of State Highway Programs (BSHP) uses year-end report forms to verify machinery cost data sent to it as well as promote uniformity in county financial reports.

The 22 forms listed below must be completed, if applicable, and returned to the BSHP before any machinery cost data for the previous year can be processed. These forms can also be used in preparing annual financial reports. (Copies of forms can be requested from BSHP, Audit and Contract Administration Section, if needed).

2.0 Annual Machinery Data

Every county shall annually report cost and hours charged for every piece of classified equipment. This report includes total utilization and total costs regardless of who pays for the services. County Highway Departments shall report their machinery data by May 1 of each year.

3.0 Forms

1. Buildings and Grounds Operation
2. Highway Administration
3. Other Administration and General Expenses
4. Fuel Handling
5. Shop Operations
6. Distribution of Shop Overhead at Year End
7. Operation of Equipment (Equipment Cost Analysis Form)
8. Reconciliation of Current Year's Depreciation
9. Bituminous Operations
10. Pit and Quarry Operations
11. Inventory of Improvements Other Than Buildings
12. Inventory of Buildings
13. Inventory of Machinery and Equipment
14. Machinery and Equipment Purchased
15. Machinery and Equipment Traded In
16. Machinery and Equipment Sold
17. Machinery and Equipment Discarded
18. Fringe Benefit Analysis
19. Field Small Tools Account
20. Analysis of Material and Supplies

21. Due from State

22. Accounts Receivable

BUILDINGS AND GROUNDS OPERATION
Year 20

Depreciation of Buildings	\$	
Depreciation of Improvements other than Buildings		
.....		
Heat, Light, Power and Water		
Maintenance of Buildings & Grounds (Includes Janitorial Expense)		
Insurance on Buildings & Grounds (Excludes G PQ		
(Gain) or Loss on Sale of Building (Adjustment to Depreciation)		
.....		
.....		
Total Buildings and Grounds Cost		
Less Salt Storage Costs		
Depreciation of Salt Facilities		
State Built.....	\$	
Others.....		
Utilities		
Salt Facilities Maintenance/Repairs		
Insurance		
Total Buildings and Grounds Costs to be Allocated		
Divided By Total Square Footage of all Buildings (Excluding Salt Facilities)		
Equals Allocation per Square Foot		

Allocation To	Square Ft	Alloc Rate	Amount
Highway Administration			\$
Shop Operations			
Other Local Departments			
Equipment Storage			
Totals			\$

HIGHWAY ADMINISTRATION

Yr _____

Labor

Commissioner\$ _____
Other Labor..... _____

Fringe Benefit Costs..... _____

Travel Expense..... _____

Committee Per Diem and Expenses..... _____

Commissioners Car Expense

Depreciation..... _____
Other Expenses _____

Office Supplies..... _____

Building and Grounds Allocation..... _____

Depreciation of Office Equipment..... _____

Interest..... _____

Data Processing Services..... _____

Miscellaneous..... _____

Accounting and Auditing Services\$ _____
Subscriptions _____
..... _____
..... _____
..... _____

Total Costs\$ _____

OTHER ADMINISTRATION
AND GENERAL EXPENSES
Year 20

RADIO EXPENSES

Labor..... _____

Fringe Benefit Costs _____

Material _____

Shop Overhead..... _____

Depreciation..... _____

Total Radio Costs _____

GENERAL PUBLIC LIABILITY

General Public Liability Insurance..... _____

Umbrella Liability Insurance _____

Total GPL Costs _____

PATROL SUPERVISION

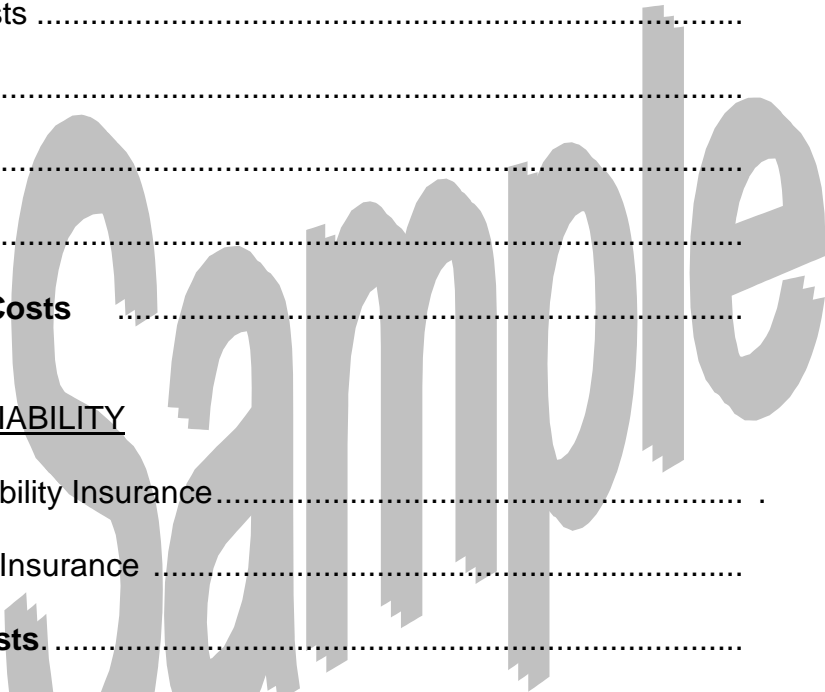
Labor _____

Fringe Benefits..... _____

Machinery Rentals _____

Other _____

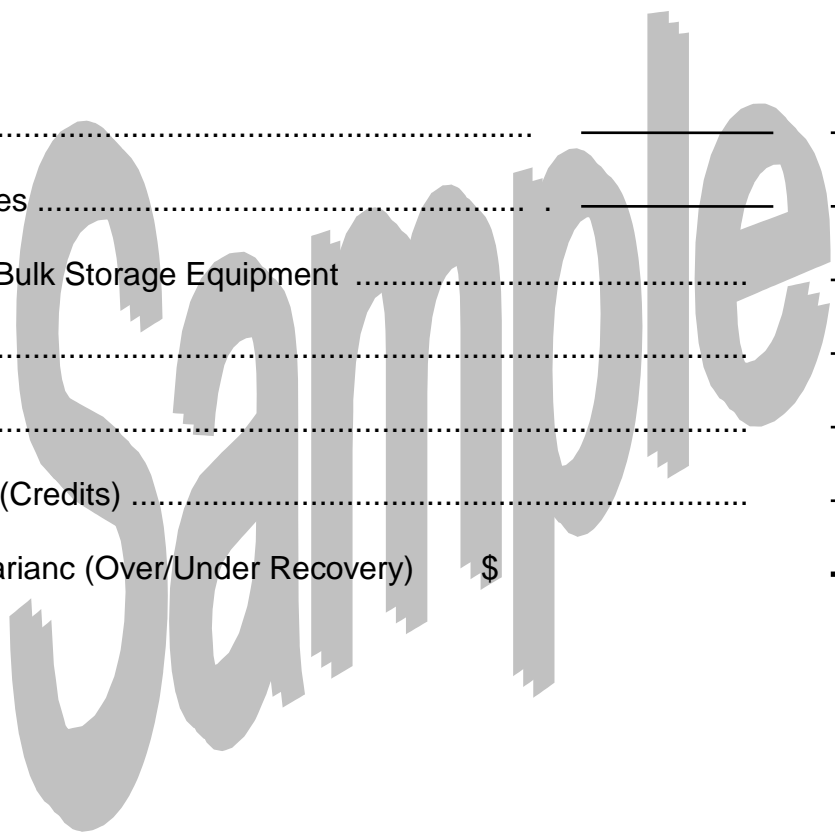
Total Patrol Supervision Costs _____



FUEL HANDLING

.....Year

Labor.....	\$ _____
Fringe Benefit Costs.	_____
Fuel Truck Costs	
Depreciation	_____
Other Expenses	_____
Depreciation of Fuel Bulk Storage Equipment	_____
Other.....	_____
Total.....	_____
Cost Allocations (Credits)	_____
Fuel Handling Varianc (Over/Under Recovery) \$	_____



BAA111 1194

SHOP OPERATIONS
Year

Transportation
Exhibit A
Schedule

Direct Labor.....

Fringe Benefits
 Less Recovered on Work Orders

Direct Materials
 Less Recovered on Work Orders

Indirect Labor

Fringe Benefits on Indirect Labor Only

Shop Supplies

Depreciation of Shop Equipment

ServiceCars
 Depreciation
 Other Costs
 Less Revenue

Unassigned Freight

Purchase and Repair of Shop Tools

Maintenance of Shop Equipment

Buildings and Grounds Allocation

Allocation Offsets
 Shop Overhead Recovered on Work Orders
 Fuel Handling Over Recovery (Under Recovery)
 Gain (Loss) on Sale of Shop Assets (Adjustment to Depreciation)
 Sale of Salvage and Waste Products

Inventory Adjustments;
 Shop Materials and Supplies.....
 Gasoline
 Diesel Fuel
 Lubricating Oils and Grease

Total Shop Operations to be Allocated

Divided By Direct Labor & Fringe Benefits charged for shop services

Equals Shop Overhead Rate

BAA424 1194

Wisconsin Department of Transportation

DISTRIBUTION OF SHOP OVERHEAD AT YEAR END BASED ON DIRECT SHOP LABOR AND FRINGE BENEFITS

Exhibit A
Schedule

Year _____
Shop Overhead Rate _____ %

Account	Direct Shop-Labor And Fringe Benefits	Shop Overhead
Highway Administration	\$	\$
Engineering		
Field Small Tools		
Machinery Operations		
Pit and Quarry Operations		
Bituminous Operations		
Totals	\$	\$

NOTE: Costs charged to the Acquisition of Capital Assets Cost Pool are transferred to fixed asset accounts. Shop overhead must be charged to the cost pool during the year at an interim rate based on direct shop labor and fringe benefits charged for shop services.

OPERATION OF MACHINERY AND EQUIPMENT
YEAR 1998

UNIT NO ITEM	FUEL	LUB & ANTIF	LABOR	MATERIAL BATTERIES TIRES	OVERHEAD	SUNDRY	DEPRECIATION	TOTAL COST	EXHIBIT A SCHEDULE I PAGE i HRS MI CY DYS T REVENUE
TRUCKS & AUTOS									
3 TRUCK	735.66	21.85	477.33	131.56	546.77	100.79	2,711.00	2,013.9G	218.0
9 TRUCK	1,901.18	51.50	1,124.10	1,092.89	1,287.62	279.48		8,447.77	1154.0
10 TRUCK	892.71	10.83	581.16	110.95	665.70	64.21	205.77	2,327.00	4,858.33
11 TRUCK	10.14	4.90	233.53	45.61	267.50	124.00	35.01	2,408.00	715.79
12 TRUCK	1,197.63		2,451.06	837.04	2,807.72		176.15	9,883.20	602.0
13 TRUCK	1,930.98	18.69	601.46	454.66	688.95		180.47	2,569.00	6,444.21
14 TRUCK	1,098.29	20.87	359.28	429.48	411.54		389.33	3,110.68	5,819.47
16 TRUCK	1,118.96	19.77	417.54	156.46	478.28		42.40	2,233.41	942.0
17 TRUCK	1,378.39	16.75	777.45	266.64	890.54	140.77	211.04	1,799.00	2,233.41
19 TRUCK	1,275.93	17.85	650.72	507.83	745.37	256.84	211.39	3,665.93	781.5
20 TRUCK	870.28	15.79	1,336.82	637.88	1,531.28		169.09	4,561.14	656.5
21 TRUCK	2,049.84	81.95	1,427.01	1,189.61	1,634.59		774.69	7,180.00	5,480.58
23 TRUCK	1,902.03	34.55	894.55	1,114.79	1,024.67	183.75	2,683.89	2,484.00	6,444.21
24 TRUCK	1,702.06	39.67	864.50	483.28	990.25		295.53	2,484.00	10,138.48
25 TRUCK	2,489.78	164.86	1,865.23	1,051.26	2,136.56	383.59	843.77	6,609.00	10,138.48
26 TRUCK	2,771.68	117.42	1,666.34	1,037.69	1,908.74	243.60	627.49	6,463.00	14,835.96
28 TRUCK	1,795.11	71.99	1,618.18	842.06	1,853.57		618.72	6,373.00	13,172.63
29 TRUCK	1,748.12	42.35	710.22	534.02	813.54	487.19	768.32	7,039.00	12,142.76
32 TRUCK		8.87	201.69		231.03		37.00		724.0
								479.25	

SAA423 1 IN

RECONCILIATION OF CURRENT YEAR'S DEPRECIATION

Year _____

ANNUAL DEPRECIATION

Improvements Other Than Buildings

On 12 - 31 - _____ Inventory. \$ _____ .
 Discarded \$ _____

Buildings

On 12 - 31 - _____ Inventory \$ _____
 Sold
 Annual Depreciation
 Difference - Sale Price vs. Book Value
 Discarded _____

Machinery and Equipment

On 12 - 31 - _____ Inventory. _____
 Traded In..... _____
 Sold
 Annual Depreciation _____
 Difference - Sale Price vs. Book Value _____
 Discarded _____

Other Fixed Assets

On 12 - 31 - _____ Inventory _____
 Traded In _____
 Sold
 Annual Depreciation _____
 Difference - Sale Price vs. Book Value _____
 Discarded _____

Total _____

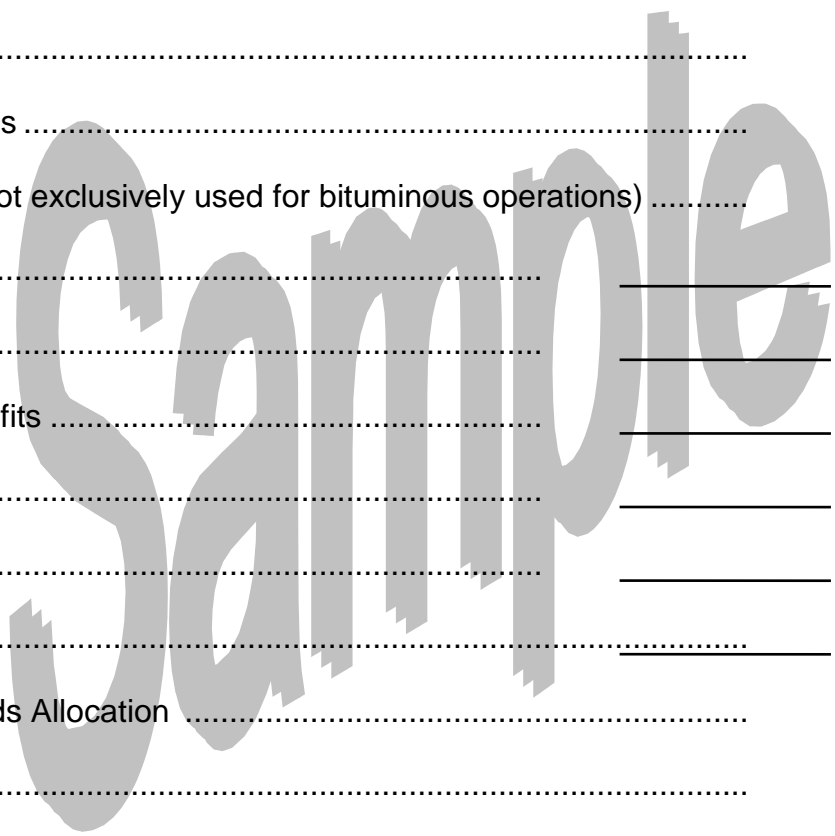
DEPRECIATION EXPENSE DISTRIBUTION

Highway Administration _____
 Engineering..... _____
 Radio Expenses..... _____
 Shop Operations..... _____
 Machinery Operations..... _____
 Pit and Quarry Operations _____
 Bituminous Operations..... _____
 Buildings and Grounds Operations _____

Total _____

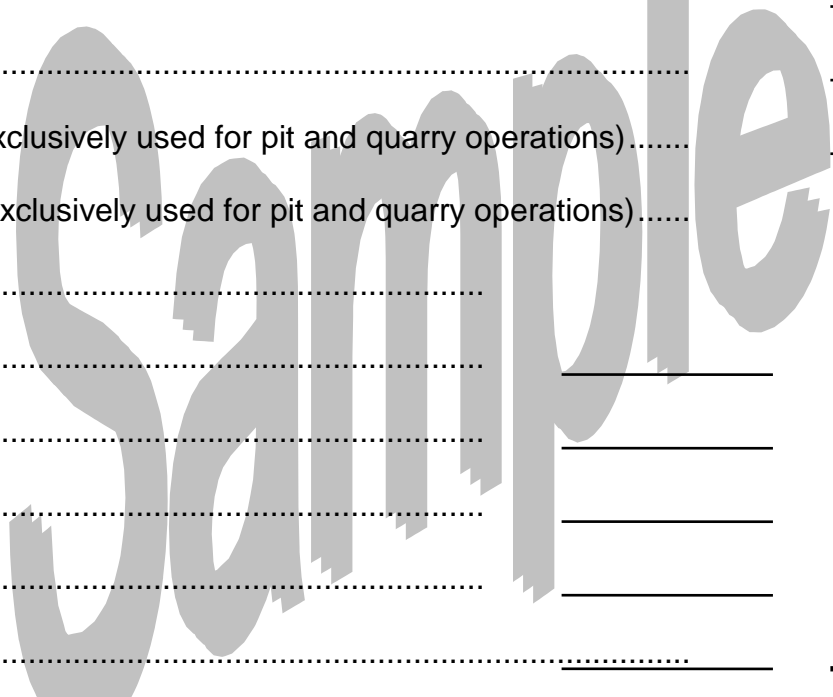
BITUMINOUS OPERATIONS
Year _____

Labor.....	\$	_____
Fringe Benefits.....		_____
Materials and supplies		_____
Equipment Rental (Not exclusively used for bituminous operations)		_____
Depreciation.....		_____
Shop Labor		_____
Shop Fringe Benefits		_____
Shop Overhead.....		_____
Other Expenses		_____
.....		_____
Buildings and Grounds Allocation		_____
Other.....		_____
Total costs.....		_____
Cost Allocations		_____
Net Balance		_____



PIT AND QUARRY OPERATIONS
Year _____

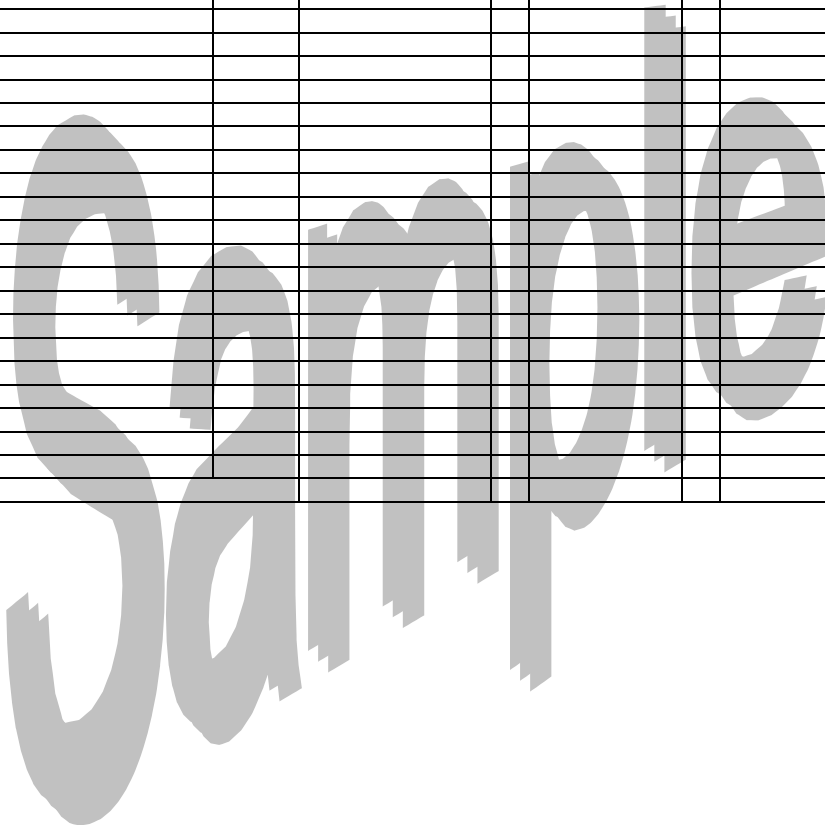
Labor.....	\$	_____
Fringe Benefits.....		_____
Materials and supplies		_____
Equipment Rental (Not exclusively used for pit and quarry operations).....		_____
Equipment Rental (Not exclusively used for pit and quarry operations).....		_____
Depreciation.....		_____
Shop Labor		_____
Shop Fringe Benefits		_____
Shop Overhead.....		_____
Other Expenses		_____
.....		_____
Buildings and Grounds Allocation		_____
Other.....		_____
Total costs.....		_____
Cost Allocations		_____
Net Balance		_____



INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS Wisconsin Department of Transportation
(LAND IMPROVEMENTS) **Exhibit**
December 31, 20

BAA110 1188

Description	Year Acquired	Original Cost	19 Additions	Total Cost	Prior Years' Depreciation	19 Depreciation	Book Value 12 31
Totals							



BM433 1188

**MACHINERY AND EQUIPMENT TRADED IN
Year 20**

Exhibit
Section

Unit No.	Type of Equipment	Cost		Prior Years' Depreciation		19 Depreciation		Trade-in Book Value	
Totals		\$		\$		\$		\$	

Sample

BAA434 1168

MACHINERY AND EQUIPMENT DISCARDED Year 20

Exhibit
Section

Unit No.	Type of Equipment	Cost		Prior Years' Depreciation		19 Depreciation		Book Value When Discarded	
		\$		\$		\$		\$	
								\$	-0-
									-0-
									-0-
									-0-
									-0-
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									-0-
									-0-
									-0-
									-0-
Totals									-0-

FRINGE BENEFIT ANALYSIS

Year _____

EXPENDITURES

Time off with pay

Sick Leave

Vacation

Longevity

Holiday

Comp Pay

Sick Leave Lump Sum

Other

Social Security _____

Retirement (Employer's Share) _____

Retirement (Employee's Share Paid by Employer) _____

Hospital and Health Insurance _____

Life Insurance _____

Unemployment Compensation _____

Other _____

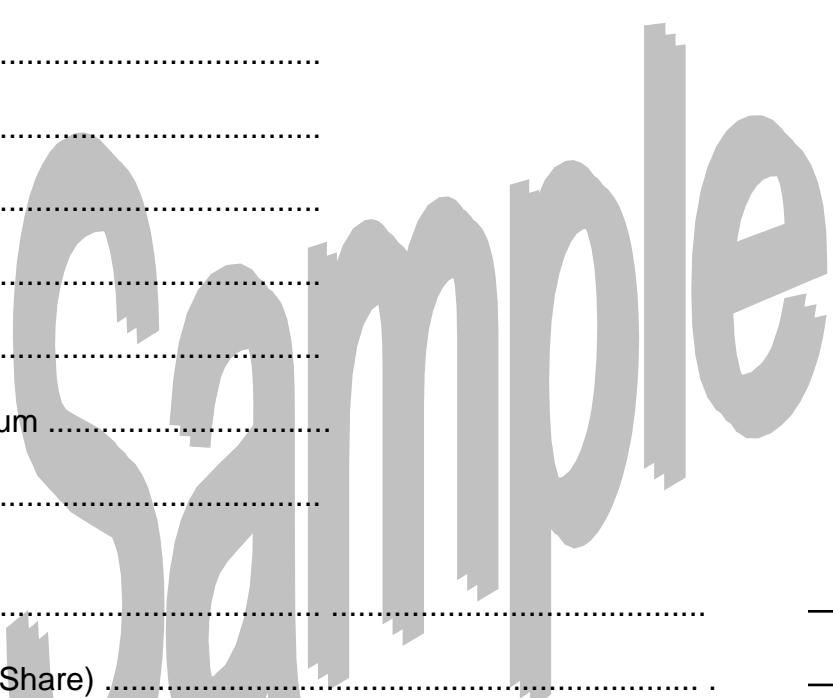
Worker's Compensation Insurance _____

Accrued Vested Sick Leave _____

Accrued Vested Vacation..... _____

Total Fringe Benefits _____

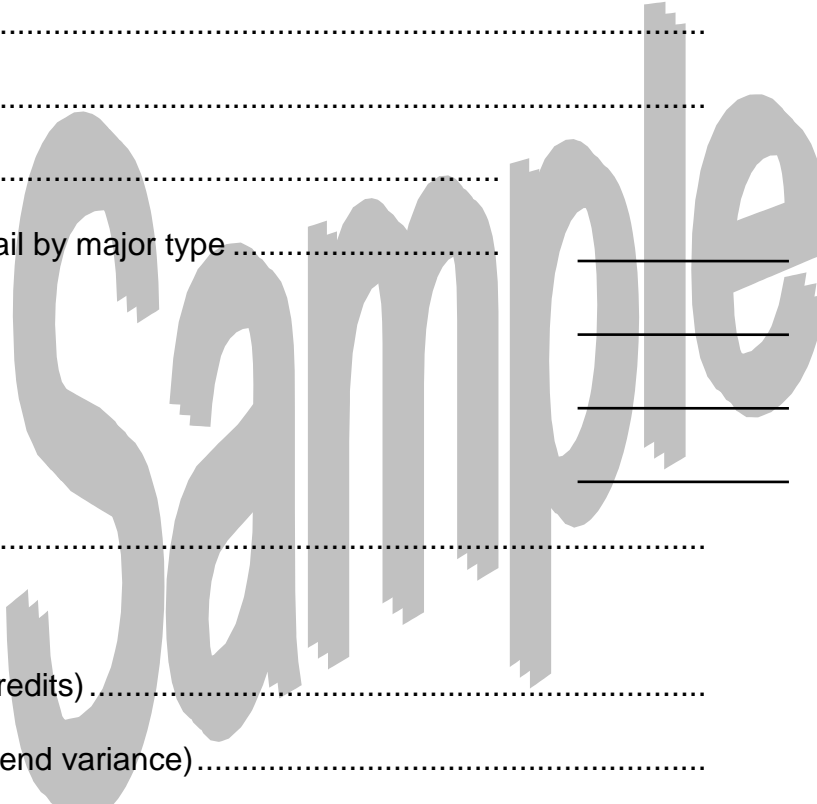
Total Fringe Benefit Costs Recovered (Cost Allocations, Credit) \$ _____



FIELD SMALL TOOLS ACCOUNT
Year _____

Labor.....	\$	_____
Fringe Benefits.....		_____
Shop Overhead.....		_____
Materials		_____
Depreciation.....		_____
Consumable Tools (Detail by major type	_____	

Total Costs		_____
Cost allocations (Credits).....		_____
Net Balance (Year-end variance).....		_____
Total Field Labor (including fringe Benefits).....		_____



BMI 17 1188

ANALYSIS OF MATERIALS AND SUPPLIES Year 20

Exhibit

Item	Inventory	Purchases	Sales	Book Inventory 12-31-	Adjustment	Physical Inventory 12-31-
CONST. & MAINT. MATERIALS	\$	\$	\$	\$	\$	\$
Bituminous Materials						
Calcium Chloride						
Culverts						
Cement, Ume, etc.						
Explosives						
Gravel, Sand, Stone						
Lumber and Posts						
Paints						
Reinforcing and Bridge Steel						
Miscellaneous Hardware						
Subtotals	\$	\$	\$	\$	\$	\$
SHOP MATERIALS & SUPPLIES	\$	\$	\$	\$	\$	\$
Repair Parts & Accessories						
Tires						
Batteries						
Blacksmith Iron & Steel						
Equipment Paint						
Subtotals	\$	\$	\$	\$	\$	\$
GASOLINE & DIESEL FUEL	\$	\$	\$	\$	\$	\$
Gasoline.						
Diesel Fuel						
Subtotals	\$	\$	\$	\$	\$	\$
LUBRICATING OILS & GREASES	\$	\$	\$	\$	\$	\$
Lubricating Oils						
Greases						
Kerosene						
Antifreeze						
Drums & Containers						
Subtotals	\$	\$	\$	\$	\$	\$
Totals	\$	\$	\$	\$	\$	\$
Adjustment						
			Adjusted Sales	\$		

DUE FROM STATE OF WISCONSIN
State Trunk Highway System

December 31, _____

Balance Due January 1, _____

Expenditures _____

Reimbursed by State _____

Balance Due December 31, _____

Invoiced, Not Reimbursed December 31, _____
September _____ \$ _____

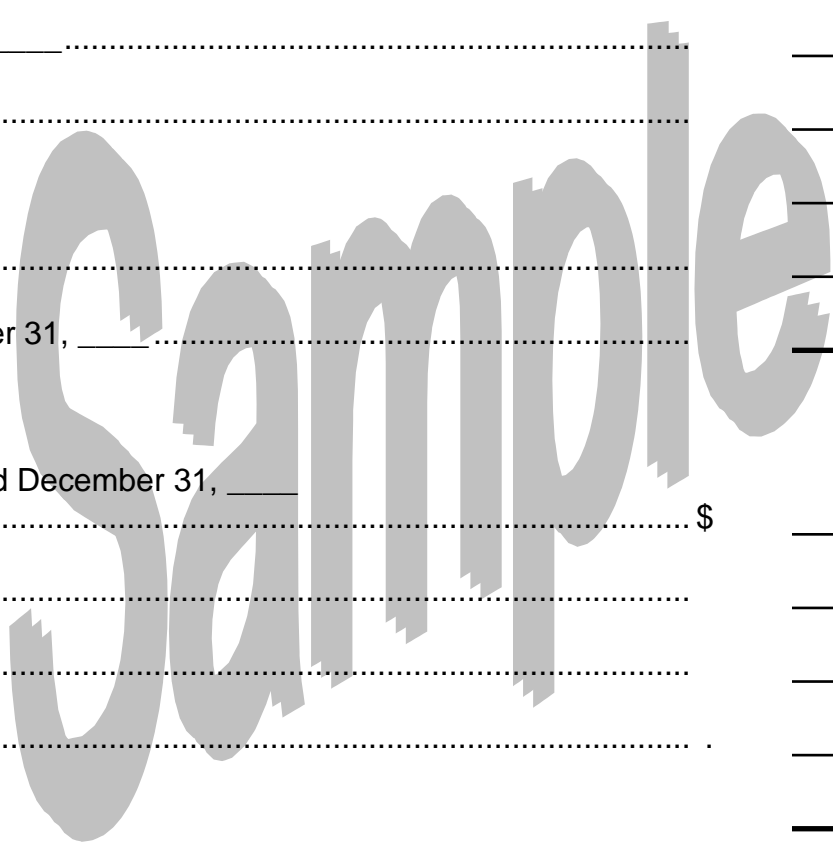
October _____

November _____

December _____

Plus Items Posted but Not Invoiced _____

Less Items Invoiced but Not Posted _____



ACCOUNTS RECEIVABLE
December 31, 20

Account	Balance 1 -1-	20 Expenditure s	20 Receipts	Balance 12-31-

Sample