

ANNUAL REPORT

WABASHA COUNTY HIGHWAY DEPARTMENT

WABASHA COUNTY, MINNESOTA



Photo of CSAH 2 in Elgin after 2017 construction

FOR THE YEAR ENDED

DECEMBER 31, 2017

PREPARED BY GAIL SCHMIT, HIGHWAY ACCOUNTANT



WABASHA COUNTY DEPARTMENT OF HIGHWAYS

821 Hiawatha Drive West
Wabasha, Minnesota 55981
Phone: 651-565-3366 Fax: 651-565-4696

March 29, 2018

The Honorable Board of County Commissioners

Honorable Commissioners:

Enclosed is a report of the activities of the Wabasha County Highway Department for the year ended December 31, 2017.

The report represents, in detail, the various accounts within the Road and Bridge Fund pertaining to revenue and expenditures.

The report is made possible through the cooperation and support of the engineering, maintenance and administration staff. I would like to acknowledge and thank each employee for their contribution to the development and maintenance of our county road system this past year.

Respectfully submitted,

Dietrich Flesch, P.E.
Wabasha County Highway Engineer

DF/gs

Wabasha County, Minnesota, Highway Department
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Year Ended December 31, 2017

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**Wabasha County, Minnesota, Highway Department
Summary of County Highway Information
Jan 1, 2017 thru Dec 31, 2017**

Mileage - CSAH Regular	252.43	
Maintenance Costs - CSAH Regular		\$2,780,452.75
Mileage - CSAH Municipal	20.88	
Maintenance Costs - CSAH Municipal		\$364,869.95
Mileage - County Roads	95.06	
Maintenance Costs - County Roads		<u>\$747,541.20</u>
Total Maintenance		\$3,892,863.90
Construction - CSAH Regular Funding		\$3,125,369.57
Construction - CSAH Regular Funding for Engineering		\$0.00
Construction - CSAH Municipal Funding		\$946,525.95
Construction - Twp Bridge Funding		\$0.00
Construction - Twp Share of Projects		\$0.00
Construction - State Park Funding		\$149,493.62
Construction - Federal HSIP Funding		\$264,648.31
Construction - Federal Transportation Alt Funding		\$262,518.28
Construction - County Funding - Project		\$1,412.06
Construction - County Funding - Engr, Fringe & Unalloc		\$374,603.20
Construction - County - Wheelage Tax		\$34,645.36
Construction - County - Sales Tax		\$466,687.33
Construction - Levy Funds for Future Projects		\$0.00
Construction - Winona County		\$8,628.29
Construction - Olmsted County		\$88,640.41
Construction - Wabasha City		\$39,893.03
Construction - Elgin City		\$86,683.97
Construction - Plainview City		<u>\$101,073.00</u>
Total Construction		\$ 5,950,822.38

Wabasha County, Minnesota, Highway Department
Brief of Activities
Year Ended December 31, 2017

Maintenance

Crushed Rock

Various CSAH and County Roads \$121,789.75

Striping

Various CSAH and County Roads \$26,565.84

Chloride

Various CSAH and County Roads \$61,483.28

Weed Spraying

Various CSAH and County Road Ditches \$9,523.40

County Sales Tax Funded Projects

Seal Coats / Scrub Seal

CSAH 2, 4, 6M, 7, 7M, 11, 11M, 14, 18, 27 & CR 86 \$624,061.79

County Wheelage Tax Funded Projects

Crack Repairs

CSAH 2, 4, 7, 11, 11M, 12, 14, 17, 18, 18M, 23, 24, 27, 30M, 50M, 56M, 57M & CR 84 \$194,216.40

50 M Milling on Main Street in Elgin \$12,547.51

50 M Milling / Patching on Main Street in Elgin \$12,547.51

15 Intersection Chip Seal \$1,000.00

Major Equip Purchases/Improvements(\$ 5,000 +)

<u>Purchased</u>	<u>Gross</u>	<u>Sold or Traded</u>	<u>Net</u>
2018 western Star Tandem Truck - 171	\$223,711.00	\$35,000.00	\$188,711.00
Traded 2002 Sterling Tandem - 013			
2017 John Deere 544K Loader - 172	\$143,368.00	\$69,337.50	\$74,030.50
Sold Case & John Deere Loaders - 991 & 978			
2013 John Deere 770G Grader - 173	\$150,000.00	\$29,000.00	\$121,000.00
Traded In 1983 Grader - 836			
2013 John Deere 770G Grader - 174	\$150,000.00	\$36,000.00	\$114,000.00
Traded In 1984 Grader - 851			
	<u>\$667,079.00</u>	<u>\$169,337.50</u>	<u>\$497,741.50</u>

Sold or Transferred or Junked Out

	<u>Original Costs</u>	<u>Proceeds</u>
Base Radio Tower - Junk	\$5,377.40	\$0.00
Trimble Pro XR Mapping System - Traded in	\$5,470.00	\$0.00
Millville Shop Building - sold	\$22,402.68	\$141,000.00
Millville Shop - Land - sold	\$504.00	\$0.00
Millville Shop Salt Shed - sold	\$7,990.00	\$0.00
Lake City Shop Fuel Tank - removed	\$9,317.12	\$0.00
	<u>\$51,061.20</u>	<u>\$141,000.00</u>

WABASHA COUNTY HIGHWAY DEPARTMENT

FINANCIAL STATEMENT

DECEMBER 31, 2017

ASSETS		
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CURRENT ASSETS		91-0000
CASH	1,791,376.52	91-1001
DELINQUENT TAXES RECEIVABLE-RE	23,320.00	91-1110
ACCOUNTS RECEIVABLE	67.00	91-1160
DUE FROM OTHER GOV'T UNITS	457.62	91-1230
DUE FROM TOWNSHIPS	2,451.20	91-1231
DUE FROM MUNICIPALITIES	19,169.40	91-1232
REG SA MAINT - RECEIVABLE	166,502.30	91-1235
REG SA CONSTR - RECEIVABLE	63,367.29	91-1236
MUN SA MAINT - RECEIVABLE	105,212.50	91-1237
MUN SA CONSTR - RECEIVABLE	36,447.81	91-1238
STATE AID ALLOTMENTS	<u>-1,651,117.35</u>	91-1240
		<u>557,254.29</u>
SUPPLIES INVENTORIES		50-0000
MOTOR FUEL, LUBE, ANTI-FREEZE	29,208.64	53-0000
FIELD MATERIALS AND SUPPLIES	<u>86,737.58</u>	54-0000
		<u>115,946.22</u>
	Total Assets	<u>673,200.51</u>

LIABILITIES, RESERVES, AND FUND BALANCE		
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CURRENT LIABILITIES		93-0000
ACCOUNTS PAYABLE	58,395.78	93-2002
CONTRACTS PAYABLE	193,528.67	93-2006
SALARIES AND WAGES PAYABLE	68,845.01	93-2210
EMPLOYEE BENEFITS PAYABLE	17,741.65	93-2230
MUN SA CONSTR - OVERPAYMENTS	23,459.53	93-2269
DEFERRED REVENUE	<u>-1,853,654.84</u>	93-2290
		<u>-1,491,684.20</u>
FUND BALANCE		95-0000
RESERVE - SUPPLIES INVENTORY	115,946.22	95-2518
UNRESERVED FOR FUTURE PROJECTS	2,011,587.53	95-2519
RESERVE - UNC. CONTRACTS - CTY	37,386.96	95-2524
UNRESERVE/UNDESIGNATE FUND BAL	<u>.00</u>	95-2540
		<u>2,164,920.71</u>
	Total Liabilities, Reserves, and Fund Balance	<u>673,236.51</u>

WABASHA COUNTY HIGHWAY DEPARTMENT

STATEMENT OF CHANGES IN FUND BALANCE

DECEMBER 31, 2017

Beginning Fund Balance		-110.45	
Revenues	<u>10,461,633.46</u>		80-0000
		<u>10,461,633.46</u>	
Expenses			
MAINTENANCE	3,957,661.84		10-0000
CONSTRUCTION	5,091,041.46		20-0000
ADMINISTRATION AND SUPPORT	148,474.43		30-0000
EQUIPMENT OPERATION	-176,700.41		40-0000
AUTHORIZED WORK FOR OTHERS	76,821.37		60-0000
OTHER COSTS	<u>569,282.83</u>		70-0000
		<u>9,666,581.52</u>	
Adjustments to Fund Balance		<u>-794,941.49</u>	
			<u>110.45</u>
Ending Fund Balance			<u>.00</u>

**Wabasha County, Minnesota, Highway Department
Receivables
Year Ended December 31, 2017**

	<u>Beginning Balance</u>	<u>Charges Billed</u>	<u>Transfers/ Payments Received</u>	<u>Ending Balance</u>
<u>Taxes Receivable</u>				
Current-RE / Taxes Receivable	\$30,343.00	\$1,639,488.69	\$1,646,511.69	\$23,320.00
Delinquent-RE	\$0.00	\$22,214.66	\$22,214.66	\$0.00
Current-MH	\$0.00	\$3,001.11	\$3,001.11	\$0.00
Delinquent - MH	\$0.00	\$337.37	\$337.37	\$0.00
Market Value Credit - RE	\$0.00	\$37,314.32	\$37,314.32	\$0.00
Market Value Credit - MH	\$0.00	\$0.00	\$0.00	\$0.00
Disparity Reduction	\$0.00	\$0.00	\$0.00	\$0.00
County Program Aid	\$0.00	\$101,829.00	\$101,829.00	\$0.00
In Lieu - Disaster Credit	\$0.00	\$0.00	\$0.00	\$0.00
Levy Funds for Future Projects	\$0.00	\$0.00	\$0.00	\$0.00
Sales Tax	\$0.00	\$1,090,749.12	\$1,090,749.12	\$0.00
Wheelage Tax	\$0.00	\$242,409.27	\$242,409.27	\$0.00
In Lieu - PERA Increase Aid	<u>\$0.00</u>	<u>\$5,277.00</u>	<u>\$5,277.00</u>	<u>\$0.00</u>
Sub-Total	<u>\$30,343.00</u>	<u>\$3,142,620.54</u>	<u>\$3,149,643.54</u>	<u>\$23,320.00</u>
<u>Accounts Receivable</u>				
Bruening Rock Products	\$0.00	\$208.75	\$208.75	\$0.00
Matt Fitting	\$0.00	\$139.05	\$139.05	\$0.00
C P Rail	\$0.00	\$4,988.82	\$4,988.82	\$0.00
Paul Wingert	\$0.00	\$982.93	\$982.93	\$0.00
Keith Bremer	\$151.54	(\$151.54)	\$0.00	\$0.00
Ray Mussel	\$0.00	\$135.00	\$135.00	\$0.00
MCIT Insurance	<u>\$0.00</u>	<u>\$67.00</u>	<u>\$0.00</u>	<u>\$67.00</u>
Sub-Total	<u>\$151.54</u>	<u>\$6,370.01</u>	<u>\$6,454.55</u>	<u>\$67.00</u>
<u>Cash Sales / Refunds / Etc</u>				
Cash Sales / Refunds / Etc	\$0.00	\$0.40	\$0.40	\$0.00
MCIT Insurance	\$0.00	\$23,356.86	\$23,356.86	\$0.00
Refunds / Reimbursements	\$0.00	\$3,505.00	\$3,505.00	\$0.00
Checks Lost in the Mail	\$0.00	\$12,417.28	\$12,417.28	\$0.00
Junk	\$0.00	\$6,745.80	\$6,745.80	\$0.00
Permits	\$0.00	\$11,710.00	\$11,710.00	\$0.00
Signs	\$0.00	\$1,820.17	\$1,820.17	\$0.00
Culverts	\$0.00	\$2,078.68	\$2,078.68	\$0.00
Sale of Equipment	<u>\$0.00</u>	<u>\$69,337.50</u>	<u>\$69,337.50</u>	<u>\$0.00</u>
Sub-Total	<u>\$0.00</u>	<u>\$130,971.69</u>	<u>\$130,971.69</u>	<u>\$0.00</u>
<u>Other County Depts.</u>				
Administrator	\$0.00	\$3,067.42	\$3,067.42	\$0.00
Solid Waste / Feel Lot Officer	\$0.00	\$0.00	\$0.00	\$0.00
Public Health	\$0.00	\$2,227.88	\$2,227.88	\$0.00
Court Services / Drug Court	\$0.00	\$1,319.34	\$1,319.34	\$0.00
Veteran's Service	\$0.00	\$1,660.07	\$1,660.07	\$0.00
Sheriff's Dept.	\$0.00	\$24,290.39	\$24,290.39	\$0.00
Social Services	\$0.00	\$3,702.13	\$3,702.13	\$0.00
Emergency Management	\$0.00	\$351.31	\$351.31	\$0.00
Assessor's Office	\$0.00	\$720.32	\$720.32	\$0.00
Building Fund	\$0.00	\$141,050.00	\$141,050.00	\$0.00
Equipment Fund	<u>\$0.00</u>	<u>\$56,222.00</u>	<u>\$56,222.00</u>	<u>\$0.00</u>
Sub-Total	<u>\$0.00</u>	<u>\$234,610.86</u>	<u>\$234,610.86</u>	<u>\$0.00</u>
Twp Road Allotment	\$0.00	\$205,433.00	\$205,433.00	\$0.00

**Wabasha County, Minnesota, Highway Department
Receivables
Year Ended December 31, 2017**

	<u>Beginning Balance</u>	<u>Charges Billed</u>	<u>Transfers/ Payments Received</u>	<u>Overpayments (Applied) / Received</u>	<u>Ending Balance</u>
From Other Gov'ts					
<u>Townships</u>					
		\$0.00			
Chester	\$0.00	\$26.09	\$26.09	\$0.00	\$0.00
Elgin	\$0.00	\$1,970.58	\$1,970.58	\$0.00	\$0.00
Gilford	\$0.00	\$353.35	\$353.35	\$0.00	\$0.00
Glasgow	\$1,683.88	\$4,530.33	\$5,744.29	\$0.00	\$469.92
Greenfield	\$0.00	\$397.32	\$397.32	\$0.00	\$0.00
Highland	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hyde Park	\$0.00	\$3,251.93	\$3,251.93	\$0.00	\$0.00
Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mazeppa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Minneiska	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mt. Pleasant	\$2,103.79	\$717.48	\$2,311.74	\$0.00	\$509.53
Oakwood	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pepin	\$1,292.28	\$2,705.74	\$3,998.02	\$0.00	(\$0.00)
Plainview	\$2,976.16	\$6,294.20	\$8,369.68	\$0.00	\$900.68
Watopa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
West Albany	\$643.58	\$3,000.20	\$3,072.71	\$0.00	\$571.07
Zumbro	<u>\$5,790.65</u>	<u>\$3,637.44</u>	<u>\$9,428.09</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	<u>\$14,490.34</u>	<u>\$26,884.66</u>	<u>\$38,923.80</u>	<u>\$0.00</u>	<u>\$2,451.20</u>
<u>Municipalities</u>					
Bellechester	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Elgin	\$0.00	\$86,683.97	\$86,683.97	\$0.00	\$0.00
Hammond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kellogg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lake City	\$0.00	\$64.90	\$64.90	\$0.00	\$0.00
Mazeppa	\$1,018.16	\$3,930.37	\$2,604.14	\$0.00	\$2,344.39
Millville	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Minneiska	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Plainview	\$0.00	\$101,873.00	\$94,503.00	\$0.00	\$7,370.00
Wabasha	\$0.00	\$40,131.26	\$32,476.04	\$0.00	\$7,655.22
Wabasha - Police	\$953.02	\$13,054.56	\$12,963.25	\$0.00	\$1,044.33
Wabasha - Public Works	\$283.27	\$3,918.55	\$3,996.72	\$0.00	\$205.10
Wabasha - Sewer & Utilities	\$0.00	\$1,310.27	\$759.91	\$0.00	\$550.36
Zumbro Falls	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City of Rochester - Elect Dept	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Total	<u>\$2,254.45</u>	<u>\$250,966.88</u>	<u>\$234,051.93</u>	<u>\$0.00</u>	<u>\$19,169.40</u>
<u>State Aid / Other Gov'ts</u>					
Regular Maint.	\$166,867.00	\$1,665,023.00	\$1,665,387.70	\$0.00	\$166,502.30
Regular Constr.	\$105,069.77	\$3,477,930.56	\$3,519,632.64	\$0.00	\$63,367.69
Regular Constr. Overpayments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Maint.	\$103,963.50	\$210,425.00	\$209,176.00	\$0.00	\$105,212.50
Municipal Constr.	\$34,986.92	\$421,351.37	\$443,350.01	\$0.00	\$12,988.28
Municipal Constr Overpayment	\$0.00	\$23,459.53	\$0.00	\$0.00	\$23,459.53
Town Bridge Constr.	\$15,604.67	\$19,034.43	\$34,639.10	\$0.00	\$0.00
State Park	\$0.00	\$149,493.62	\$149,493.62	\$0.00	\$0.00
Regional Rail	\$0.00	\$554.53	\$554.53	\$0.00	\$0.00
Disaster-Flood Relief - 2016	\$0.00	\$88,937.66	\$88,937.66	\$0.00	\$0.00
STPM Federal Funds	\$700,000.54	(\$700,000.00)	\$0.54	\$0.00	\$0.00
TA Federal Funds	\$0.00	\$262,518.28	\$262,518.28	\$0.00	\$0.00
Soil Conservation-Wabasha Cc	\$101.42	\$1,738.51	\$1,722.96	\$0.00	\$116.97
MN / DOT - Detours	\$0.00	\$38,316.15	\$38,316.15	\$0.00	\$0.00
Wabasha School District	\$80.60	\$104.00	\$184.60	\$0.00	\$0.00
HSIP Federal Funds	\$183,235.60	(\$20,915.78)	\$162,319.82	\$0.00	\$0.00
Olmsted County	\$0.00	\$88,640.41	\$88,640.41	\$0.00	\$0.00
Winona County	\$0.00	\$8,628.29	\$8,628.29	\$0.00	\$0.00
St PTO/Off Rd Fuel Tax Refunc	\$265.62	\$1,181.06	\$1,349.78	\$0.00	\$96.90
MN Historical Societ - CR 68 Bl	\$0.00	\$31,500.00	\$31,500.00	\$0.00	\$0.00
IRS - Fed Fuel Tax Refund	<u>\$393.14</u>	<u>\$243.75</u>	<u>\$393.14</u>	<u>\$0.00</u>	<u>\$243.75</u>
Sub-Total	<u>\$1,310,568.78</u>	<u>\$5,768,164.37</u>	<u>\$6,706,745.23</u>	<u>\$0.00</u>	<u>\$371,987.92</u>
Grand Total	<u>\$1,357,808.11</u>	<u>\$9,766,022.01</u>	<u>\$10,706,834.60</u>	<u>\$0.00</u>	<u>\$416,995.52</u>

**Wabasha County, Minnesota, Highway Department
Receivables Addendum
Year Ended December 31, 2017**

	<u>St Obligations/ Encumbrances</u>	<u>Engineering/ROW Over/Under Runs</u>	<u>Total Receivable</u>
<u>Regular Construction</u>			
SAP 079-602-040	\$20,683.42	\$0.00	\$20,683.42
SAP 079-627-007	\$15,103.67	\$0.00	\$15,103.67
SP 079-070-013	\$27,580.20	\$0.00	\$27,580.20
Totals	<u>\$63,367.29</u>	<u>\$0.00</u>	<u>\$63,367.29</u>
<u>Municipal Construction</u>			
SAP 079-608-013	\$13,069.73	\$0.00	\$13,069.73
SAP 079-602-040	\$20,701.41	\$0.00	\$20,701.41
SAP 079-602-041	\$2,676.67	\$0.00	\$2,676.67
Totals	<u>\$36,447.81</u>	<u>\$0.00</u>	<u>\$36,447.81</u>
<u>State Park Construction</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Regular Maintenance</u>			
Final 2017 Expense Reimbursement			\$166,502.30
<u>Municipal Maintenance</u>			
Final 2017 Expense Reimbursement			\$105,212.50
<u>Federal LRIP Safety Constr Funds</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Federal HSIP Constr Funds</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Federal STPM Constr Funds</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Disaster - Flood St Bonds</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>Twp Bridge Construction</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>MN Bridge Bonding</u>			
Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

**Wabasha County, Minnesota, Highway Department
Town Road Allotment
Year Ended December 31, 2017**

<u>Townships</u>	<u>Distribution Amount</u>
Chester	\$13,617.95
Elgin	\$17,137.02
Gilford	\$15,887.89
Glasgow	\$7,348.83
Greenfield	\$22,448.38
Highland	\$12,456.89
Hyde Park	\$5,652.65
Lake	\$12,315.00
Mazeppa	\$12,666.27
Minneiska	\$4,037.78
Mt. Pleasant	\$13,572.69
Oakwood	\$12,911.12
Pepin	\$7,131.35
Plainview	\$13,777.40
Watopa	\$7,119.80
West Albany	\$10,206.78
Zumbro	<u>\$17,145.20</u>
Total	<u>\$205,433.00</u>

Note: Road and Bridge funds just serves as a pass thru for this money.
Road and Bridge receipts these funds in and issues warrants to the Twps.

WABASHA COUNTY HIGHWAY DEPARTMENT

Inventory of Supplies and Materials

DECEMBER 31, 2017

Account Number and Description Inv. Code and Description Vendor Item # / Vendor Code	End of Last Year Quantity On Hand	\$ Value On Hand	Activity This Year \$ Value Additions	\$ Value Withdrawals	Current Rate / Unit of Measure	To Date Quantity On Hand	\$ Value On Hand
53-0000 MOTOR FUEL, LUBE, ANTI-FREEZE							
53-0100 DIESEL FUEL (INV. # 11)	4,565.00	7,937.31	89,116.96	84,784.73	.9700 / GALS	5,746.00	12,269.54
0011 DIESEL FUEL		7,937.31	89,116.96	84,784.73			12,269.54
Total..... 53-0100							
53-0300 GASOLINE - UNLEADED (INV # 13)							
0013 UNLEADED GASOLINE	6,521.00	11,314.55	90,648.46	85,023.91	1.0900 / GALS	8,534.00	16,939.10
Total..... 53-0300							
Total..... 53-0000							
54-0000 FIELD MATERIALS AND SUPPLIES							
54-0100 CRACKFILLER-BIT. MAT (INV #50)		11,314.55	90,648.46	85,023.91			16,939.10
0050 CRACKFILLER - BIT. MAT.		19,251.86	179,765.42	169,808.64			29,208.64
Total..... 54-0100							
54-0300 SALT & SAND MIXTURE (INV. #30)							
0030 SALT/SAND MIXTURE	574.06	14,925.56	0.00	6,314.66	8.5000 / TON	287.03	8,610.90
Total..... 54-0300							
54-0301 UNMIXED SAND (INV. # 31)							
0031 SAND	0.00	0.00	28,646.85	28,037.85	/ LBS	1,400.00	609.00
Total..... 54-0301							
54-0302 ROAD SALT (INV. # 32)							
0032 SALT	400.00	0.00	10,620.54	10,620.54	/ TON	0.00	0.00
Total..... 54-0302							
54-0700 CULVERTS (INV. # 21)							
0021 CULVERTS	2,088.00	43,904.95	3,466.46	19,798.98	/ FEET	1,412.00	27,572.43
Total..... 54-0700							
54-0701 BANDS (INV. #22)							
0022 BANDS	50.00	1,595.45	246.64	682.29	/ EACH	32.00	1,159.80
Total..... 54-0701							
54-0702 APRONS (INV 23)							
0023 APRONS	56.00	6,800.68	612.00	3,114.00	/ EACH	26.00	4,298.68
Total..... 54-0702							
54-0703 ELBOWS (INV 24)							
0024 ELBOWS	11.00	1,200.44	0.00	89.41	/ EACH	10.00	1,111.03
Total..... 54-0703							
54-0800 SIGNS (INV. # 40)							
0040 SIGNS	857.00	19,948.36	1,541.78	2,330.26	/ EACH	853.00	19,159.88
Total..... 54-0800							

WABASHA COUNTY HIGHWAY DEPARTMENT

Inventory of Supplies and Materials

DECEMBER 31, 2017

Account Number and Description Inv. Code and Description Vendor Item # / Vendor Code	End of Last Year		Activity This Year		Current Rate / Unit of Measure	To Date	
	Quantity On Hand	\$ Value On Hand	\$ Value Additions	\$ Value Withdrawals		Quantity On Hand	\$ Value On Hand
54-0000 FIELD MATERIALS AND SUPPLIES							
54-0801 SIGN POSTS (INV. # 41)	164.00	3,210.32	8,084.55	5,683.09	/ EACH	254.00	5,611.78
0041 SIGN POSTS		3,210.32	8,084.55	5,683.09			5,611.78
Total..... 54-0801							
54-0802 STIPING PAINT (INVENTORY #42)							
0042 STRIPING PAINT	33.00	641.52	0.00	641.52	/ GAL	0.00	0.00
Total..... 54-0802		641.52	0.00	641.52			0.00
Total..... 54-0000		120,883.28	211,428.17	245,573.87			86,737.58
Grand Totals.....		140,135.14	391,193.59	415,382.51			115,946.22

Record count: 13

**Wabasha County, Minnesota, Highway Department
Liabilities And Fund Balance Reserves
Year Ended December 31, 2017**

Liabilities:

Accounts Payable	\$58,395.78
Contracts Payable	\$193,528.67
Salaries Payable	\$68,845.01
Benefits Payable	\$10,405.93
Comp Payable	\$7,335.72
Mun SA Construction Overpayment	\$23,459.53
UnEarned Revenue	<u>(\$1,853,654.84)</u>

Total Liabilities **(\$1,491,684.20)**

Fund Balance:

	\$0.00
Reserved - Supplies Inventory	\$115,946.22
Unreserved - Future Hwy Dept Projects	\$2,011,587.53
Reserved - County Share - Projects	\$37,386.96
Unreserved/Undesignated Fund Balance	<u>\$0.00</u>

Total Fund Balance **\$2,164,920.71**

Total Liab. and Fund Balance **\$673,236.51**

Wabasha County, Minnesota, Highway Department
 Liabilities And Fund Balance Reserves Addendum
 Year Ended December 31, 2017

	<u>Admin.</u>	<u>Constr.</u>	<u>Maint.</u>	<u>Eq. Maint. & Shops</u>	<u>Total</u>
<u>Accounts Payable</u>					
Appel's Service	\$0.00	\$0.00	\$0.00	\$422.30	\$422.30
Bruening Rock Products	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C H S - Rochester (Greenway)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cargill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Century Link	\$11.00	\$0.00	\$0.00	\$3.36	\$14.36
City of Mazeppa	\$0.00	\$0.00	\$0.00	\$90.54	\$90.54
Commissioner of Transportation	\$0.00	\$2,493.65	\$0.00	\$0.00	\$2,493.65
Compass Minerals	\$0.00	\$0.00	\$9,331.05	\$0.00	\$9,331.05
De Bauche Trick & Diesel	\$0.00	\$0.00	\$0.00	\$118.38	\$118.38
Dick's Auto Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dick's Welding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Erickson Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Falls Standard	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feil's Oil	\$0.00	\$0.00	\$0.00	\$126.91	\$126.91
Gov Deals	\$5.00	\$0.00	\$0.00	\$8,907.53	\$8,907.53
Glander Sand	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00
Gunderson Lutheran Medicine	\$0.00	\$0.00	\$235.00	\$0.00	\$235.00
Hawkings Overhead Door	\$0.00	\$194.84	\$535.83	\$146.13	\$876.80
High Plains Co-op	\$0.00	\$0.00	\$0.00	\$1,360.00	\$1,360.00
Hills Hardware	\$0.00	\$0.00	\$0.00	\$1,139.20	\$1,139.20
Jacobson Plumbing & Heating	\$0.00	\$0.00	\$0.00	\$1.79	\$1.79
Kwik Trip	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00
La Crosse Truck Center	\$0.00	\$0.00	\$0.00	\$48.23	\$48.23
Lake City Clinic - Hospital	\$0.00	\$0.00	\$0.00	\$39.59	\$39.59
Lake City Utility Board	\$0.00	\$0.00	\$43.00	\$0.00	\$43.00
Medtox Laboratories	\$0.00	\$0.00	\$298.37	\$451.32	\$749.69
M R Sign	\$0.00	\$0.00	\$21.00	\$0.00	\$21.00
Mansfield Oil	\$0.00	\$0.00	\$70.31	\$0.00	\$70.31
MN Counties Insurance	\$411.00	\$0.00	\$0.00	\$15,932.25	\$15,932.25
MN Dept of Revenue	\$6.00	\$0.00	\$0.00	\$0.00	\$411.00
Motor Parts & Equipment	\$0.00	\$0.00	\$0.00	\$639.83	\$645.83
Sub-Total Accounts Payable	\$433.00	\$2,688.49	\$10,534.56	\$29,669.00	\$43,325.05

Wabasha County, Minnesota, Highway Department
 Liabilities And Fund Balance Reserves Addendum
 Year Ended December 31, 2017

Accounts Payable	Admin.	Constr.	Maint.	Eq. Maint. & Shops	Total	Reg SA Constr	Mun SA Constr	STPM Federal	City Or Twps	County	TWP Bridge	Total
Balance Forward	\$433.00	\$2,688.49	\$10,534.56	\$29,669.00	\$43,325.05	\$5,091.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,091.62
N R G Community Solar	\$35.14	\$0.00	\$0.00	\$40.63	\$75.77	\$5,063.03	\$0.00	\$0.00	\$0.00	\$50.50	\$0.00	\$5,113.53
Napa Auto Parts Of Lake City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,786.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,786.71
Peoples Co-op	\$0.00	\$0.00	\$0.00	\$131.96	\$131.96	\$0.00	\$0.00	\$0.00	\$152.45	\$21,393.37	\$0.00	\$21,545.82
Plainview Parts House	\$0.00	\$0.00	\$0.00	\$10.29	\$10.29	\$0.00	\$0.00	\$0.00	\$5,093.65	\$185.00	\$0.00	\$86,611.96
Pomp's Tire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,322.49	\$15,010.82	\$0.00	\$0.00	\$0.00	\$0.00	\$66,322.49
Ramy Turf Products	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,157.81	\$0.00	\$0.00	\$4,157.81
Roberson Lime & Rock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,181.75	\$0.00	\$0.00	\$4,181.75
Stonebrooke Engineering	\$0.00	\$3,794.35	\$0.00	\$0.00	\$3,794.35	\$21,282.90	\$23,975.60	\$0.00	\$0.00	\$2,172.43	\$0.00	\$47,430.93
Springer Appraisal	\$0.00	\$9,200.00	\$0.00	\$0.00	\$9,200.00	\$4,608.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,608.54
Syverson Truck Center	\$0.00	\$0.00	\$0.00	\$107.23	\$107.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Titan Machinery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities Commission	\$36.59	\$0.00	\$0.00	\$0.00	\$36.59	\$0.00	\$0.00	\$0.00	\$822.80	\$1,166.41	\$0.00	\$1,989.21
Universal Truck Equipment	\$0.00	\$0.00	\$0.00	\$85.18	\$85.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85.18
Wabasha Implement	\$0.00	\$0.00	\$0.00	\$319.72	\$319.72	\$0.00	\$0.00	\$0.00	\$17.50	\$17.50	\$0.00	\$354.72
Wabasha Rubbish Removal	\$0.00	\$0.00	\$0.00	\$17.50	\$17.50	\$0.00	\$0.00	\$0.00	\$115.83	\$115.83	\$0.00	\$231.33
Water Systems Company	\$0.00	\$0.00	\$0.00	\$9.90	\$9.90	\$0.00	\$0.00	\$0.00	\$9.90	\$9.90	\$0.00	\$19.80
Xcel Energy	\$343.61	\$0.00	\$0.00	\$822.80	\$1,166.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,166.41
Total Accounts Payable	\$848.34	\$15,682.84	\$10,534.56	\$31,330.04	\$58,395.78	\$117,155.29	\$38,986.42	\$0.00	\$13,585.66	\$23,801.30	\$0.00	\$193,528.67
Contracts Payable												
SAP 079-628-001	\$5,091.62	\$0.00	\$0.00	\$0.00	\$5,091.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,091.62
SAP 079-628-002	\$5,063.03	\$0.00	\$0.00	\$0.00	\$5,063.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,063.03
SAP 079-627-007	\$14,786.71	\$0.00	\$0.00	\$0.00	\$14,786.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,786.71
CP 079-073-002	\$0.00	\$0.00	\$0.00	\$152.45	\$152.45	\$0.00	\$0.00	\$0.00	\$152.45	\$21,393.37	\$0.00	\$21,545.82
SAP 079-608-013	\$66,322.49	\$15,010.82	\$0.00	\$5,093.65	\$86,426.96	\$0.00	\$15,010.82	\$0.00	\$5,093.65	\$185.00	\$0.00	\$86,611.96
SAP 055-624-003 Olmsted Co	\$0.00	\$0.00	\$0.00	\$4,157.81	\$4,157.81	\$0.00	\$0.00	\$0.00	\$4,157.81	\$0.00	\$0.00	\$4,157.81
SAP 079-602-040 City of Elgin	\$0.00	\$0.00	\$0.00	\$4,181.75	\$4,181.75	\$0.00	\$0.00	\$0.00	\$4,181.75	\$0.00	\$0.00	\$4,181.75
SAP 079-602-040	\$21,282.90	\$23,975.60	\$0.00	\$0.00	\$45,258.50	\$21,282.90	\$23,975.60	\$0.00	\$0.00	\$2,172.43	\$0.00	\$47,430.93
SAP 079-625-019	\$4,608.54	\$0.00	\$0.00	\$0.00	\$4,608.54	\$4,608.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,608.54
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$117,155.29	\$38,986.42	\$0.00	\$13,585.66	\$23,801.30	\$117,155.29	\$38,986.42	\$0.00	\$13,585.66	\$23,801.30	\$0.00	\$193,528.67

Wabasha County, Minnesota, Highway Department
 Liabilities And Fund Balance Reserves Addendum
 Year Ended December 31, 2017

Comp Time Payable

DeLong / Kyle	\$181.83
Erickson / Keith	\$85.32
Fitzgerald / Dave	\$0.00
Freiheit / Ross	\$165.96
Hagedorn / Alex	\$178.13
Lewison / Jim	\$167.91
Mason / Greg	\$113.94
Mason / Jim	\$1,038.12
Miller / Wayne	\$193.19
Nelson / Steve	\$241.20
O'Brien / Richard	\$488.59
Passe / Eric	\$639.90
Passe / Mark	\$2,340.80
Schmit / Gail	\$0.00
Toogood / Lee	\$0.00
Wagner / Dan	\$671.30
Ward / Dave	\$490.70
Wodele / Rob	\$338.83
Total Comp Time Payable	\$7,335.72

Mun SA Construction - Overpayments

From SAP 079-030-007 Seal Coat \$23,459.53

<u>UnEarned Revenue</u>	<u>Reg SA Constr</u>	<u>Mun SA Constr</u>	<u>Twp Bridge Constr</u>	<u>T A Funds</u>	<u>Disaster - Flood</u>	<u>Federal Constr</u>	<u>Total</u>
Allotment Available	(\$1,787,755.46)	\$80,425.49	\$56,212.62	\$0.00	\$0.02	\$0.00	(\$1,651,117.33)
SAP 079-625-019	\$7,714.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,714.20
SAP 079-628-001	(\$4,886.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,886.80)
SAP 079-628-002	(\$3,196.75)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,196.75)
SAP 079-608-013	(\$120,206.88)	(\$38,821.72)	\$0.00	\$0.00	\$0.00	\$0.00	(\$159,028.60)
SAP 079-630-017	(\$1,761.51)	\$0.00	\$0.00	(\$18,264.08)	\$0.00	\$0.00	(\$20,025.59)
SAP 079-602-040	(\$11,989.90)	(\$65,483.65)	\$0.00	\$7.00	\$0.00	\$0.00	(\$77,466.55)
SAP 079-627-007	\$6,339.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,339.25
SP 079-070-013	(\$29,031.79)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$29,031.79)
SAP 079-635-001	\$23,518.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,518.66
SAP 079-602-041	\$0.00	\$53,533.40	\$0.00	\$0.00	\$0.00	\$0.00	\$53,533.40
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Deferred Revenue	(\$1,921,256.98)	\$29,653.52	\$56,212.62	(\$18,257.08)	\$0.02	\$0.00	(\$1,853,647.90)

**Wabasha County, Minnesota, Highway Department
Liabilities And Fund Balance Reserves Addendum
Year Ended December 31, 2017**

<u>Salaries Payable</u>	<u>Admin.</u> <u>310</u>	<u>Constr.</u> <u>320</u>	<u>Maint.</u> <u>330</u>	<u>Eq. Maint. & Shops</u> <u>340</u>	<u>Total</u>
DeLong / Kyle	\$0.00	\$2,472.82	\$20.78	\$0.00	\$2,493.60
Erickson / Keith	\$37.92	\$0.00	\$1,820.16	\$417.12	\$2,275.20
Fitzgerald / Dave	\$0.00	\$0.00	\$2,729.49	\$221.31	\$2,950.80
Fleisch / Dietrich	\$6,236.59	\$0.00	\$0.00	\$0.00	\$6,236.59
Freiheit / Ross	\$0.00	\$0.00	\$1,733.36	\$479.44	\$2,212.80
Gosse / Mike	\$0.00	\$4,083.88	\$0.00	\$0.00	\$4,083.88
Hagedorn / Alex	\$0.00	\$0.00	\$1,658.35	\$682.85	\$2,341.20
Lewison / Jim	\$0.00	\$0.00	\$1,922.28	\$856.92	\$2,779.20
Mason / Greg	\$0.00	\$0.00	\$2,202.84	\$835.56	\$3,038.40
Mason / Jim	\$0.00	\$0.00	\$2,886.48	\$151.92	\$3,038.40
Miller / Wayne	\$0.00	\$0.00	\$2,633.28	\$405.12	\$3,038.40
Nelson / Steve	\$0.00	\$3,618.00	\$0.00	\$0.00	\$3,618.00
O'Brien / Richard	\$0.00	\$0.00	\$1,559.91	\$591.69	\$2,151.60
Passe / Eric	\$0.00	\$0.00	\$1,497.84	\$777.36	\$2,275.20
Passe / Mark	\$0.00	\$3,452.68	\$58.52	\$0.00	\$3,511.20
Roslack / Dave	\$0.00	\$0.00	\$2,842.17	\$253.20	\$3,095.37
Schmit / Gail	\$3,325.20	\$0.00	\$0.00	\$0.00	\$3,325.20
Toogood / Lee	\$0.00	\$3,618.00	\$0.00	\$0.00	\$3,618.00
Wagner / Dan	\$0.00	\$0.00	\$704.16	\$2,816.64	\$3,520.80
Ward / Dave	\$0.00	\$0.00	\$2,022.44	\$1,101.42	\$3,123.86
Webster / Jim	\$0.00	\$0.00	\$3,171.20	\$166.91	\$3,338.11
Wodele / Rob	\$0.00	\$0.00	\$2,061.24	\$717.96	\$2,779.20
Gross Wages Payable	\$9,599.71	\$17,245.38	\$31,524.50	\$10,475.42	\$68,845.01

<u>Benefits Payable</u>	<u>Admin.</u>	<u>Constr.</u>	<u>Maint.</u>	<u>Eq. Maint. & Shops</u>	<u>Total</u>
PERA	\$719.97	\$1,293.41	\$2,480.40	\$669.61	\$5,163.39
FICA	\$589.18	\$1,073.59	\$2,035.68	\$550.40	\$4,248.85
Medicare	\$137.80	\$251.09	\$476.08	\$128.72	\$993.69
Rounding / Misc Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$1,446.95	\$2,618.09	\$4,992.16	\$1,348.73	\$10,405.93

**Wabasha County, Minnesota, Highway Department
Statement of Revenues and Expenditures
Year Ended December 31, 2017**

<u>REVENUES</u>	<u>Cash Receipts</u>	<u>Reverse Previous Yr Accruals</u>	<u>Record Current Yr Accruals</u>	<u>Over/Underruns Trans/overpymts Adjustments</u>	<u>Modified Accrual Balance</u>
<u>Taxes:</u>					
RE-Current	\$1,646,511.69	\$0.00	\$0.00	\$0.00	\$1,646,511.69
RE-Delinquent	\$22,214.66	(\$30,343.00)	\$23,320.00	\$0.00	\$15,191.66
Mobile Home-Current	\$3,001.11	\$0.00	\$0.00	\$0.00	\$3,001.11
Mobile Home-Delinquent	\$337.37	\$0.00	\$0.00	\$0.00	\$337.37
Sub Total	<u>\$1,672,064.83</u>	<u>(\$30,343.00)</u>	<u>\$23,320.00</u>	<u>\$0.00</u>	<u>\$1,665,041.83</u>
<u>Intergovernmental:</u>					
Market Value Credits - RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Market Value Credits - MH	\$37,314.32	\$0.00	\$0.00	\$0.00	\$37,314.32
Levy Funds for Future Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sales Tax	\$1,090,749.12	\$0.00	\$0.00	\$0.00	\$1,090,749.12
Wheelage Tax	\$242,409.27	\$0.00	\$0.00	\$0.00	\$242,409.27
PERA Rate Increase	\$5,277.00	\$0.00	\$0.00	\$0.00	\$5,277.00
County Program Aid	\$101,829.00	\$0.00	\$0.00	\$0.00	\$101,829.00
Regular SA Maintenance	\$1,665,387.70	(\$166,867.00)	\$166,502.30	\$0.00	\$1,665,023.00
Regular SA Construction	\$3,519,632.64	(\$105,069.77)	\$63,367.69	\$0.00	\$3,477,930.56
Regular SA Constr Overpymts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal SA Maintenance	\$209,176.00	(\$103,963.50)	\$105,212.50	\$0.00	\$210,425.00
Municipal SA Construction	\$443,350.01	(\$34,986.92)	\$12,988.28	\$0.00	\$421,351.37
Municipal SA Constr Overpymts	\$0.00	\$0.00	\$23,459.53	\$0.00	\$23,459.53
Township Bridge Fund #26	\$34,639.10	(\$15,604.67)	\$0.00	\$0.00	\$19,034.43
Township Bridge-Overpymts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional Rail	\$554.53	\$0.00	\$0.00	\$0.00	\$554.53
State Park Funds	\$149,493.62	\$0.00	\$0.00	\$0.00	\$149,493.62
Federal Funds - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRIP Federal Safety Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disaster - Flood Relief Funds	\$88,937.66	\$0.00	\$0.00	\$0.00	\$88,937.66
STPM Federal Funds	\$0.54	(\$700,000.54)	\$0.00	\$0.00	(\$700,000.00)
HSP Federal Funds	\$162,319.82	(\$183,235.60)	\$0.00	\$0.00	(\$20,915.78)
TA Federal Funds	\$262,518.28	\$0.00	\$0.00	\$0.00	\$262,518.28
Disater- State Adv for Fed Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disater- State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Soil Conservation - Gas	\$1,722.96	(\$101.42)	\$116.97	\$0.00	\$1,738.51
MN Historical Society - CR 68 Bridge	\$31,500.00	\$0.00	\$0.00	\$0.00	\$31,500.00
State PTO Fuel Tax Refund	\$1,349.78	(\$265.62)	\$96.90	\$0.00	\$1,181.06
IRS - Federal Gas Tax Refund	\$393.14	(\$393.14)	\$243.75	\$0.00	\$243.75
MN/DOT - Detour Reimbursement	\$38,316.15	\$0.00	\$0.00	\$0.00	\$38,316.15
School District - Wabasha	\$184.60	(\$80.60)	\$0.00	\$0.00	\$104.00
Olmsted County	\$88,640.41	\$0.00	\$0.00	\$0.00	\$88,640.41
Winona County	\$8,628.29	\$0.00	\$0.00	\$0.00	\$8,628.29
<u>Payments in Lieu of Taxes:</u>					
Public Hunting Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sheltered Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wildlife	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disaster Credit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub Total	<u>\$8,184,323.94</u>	<u>(\$1,310,568.78)</u>	<u>\$371,987.92</u>	<u>\$0.00</u>	<u>\$7,245,743.08</u>
<u>Other Financing Sources:</u>					
Town Road Allotment	\$205,433.00	\$0.00	\$0.00	\$0.00	\$205,433.00

Wabasha County, Minnesota, Highway Department
Statement of Revenues and Expenditures
Year Ended December 31, 2017

<u>REVENUES Cont.</u>	<u>Cash Receipts</u>	<u>Reverse Previous Yr Accruals</u>	<u>Record Current Yr Accruals</u>	<u>Transfers/ Adjustments</u>	<u>Modified Accrual Balance</u>
<u>9X Services/Sales</u>					
Townships	\$38,923.80	(\$14,490.34)	\$2,451.20	\$0.00	\$26,884.66
Municipalities	\$234,051.93	(\$2,254.45)	\$19,169.40	\$0.00	\$250,966.88
Other County Departments	\$234,610.86	\$0.00	\$0.00	\$0.00	\$234,610.86
Indiv/Businesses	\$6,454.55	(\$151.54)	\$67.00	\$0.00	\$6,370.01
Other	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$514,041.14	(\$16,896.33)	\$21,687.60	\$0.00	\$518,832.41
<u>Sales</u>					
Misc	\$0.40	\$0.00	\$0.00	\$0.00	\$0.40
Sale of Equipment	\$69,337.50	\$0.00	\$0.00	\$0.00	\$69,337.50
Sale of Junk	\$6,745.80	\$0.00	\$0.00	\$0.00	\$6,745.80
Sale of Permits	\$11,710.00	\$0.00	\$0.00	\$0.00	\$11,710.00
Sale of Sign & Mail Box Materials	\$1,820.17	\$0.00	\$0.00	\$0.00	\$1,820.17
Sale of Culvert Materials	\$2,078.68	\$0.00	\$0.00	\$0.00	\$2,078.68
Mathy - Check Lost in the Mail	\$9,781.97	\$0.00	\$0.00	\$0.00	\$9,781.97
Warning Lites - Ck Lost in the Mail	\$1,210.31	\$0.00	\$0.00	\$0.00	\$1,210.31
Edge Constr - Ck Lost in the Mail	\$1,425.00	\$0.00	\$0.00	\$0.00	\$1,425.00
MCIT - Insurance - Pickup - Fire	\$2,540.08	\$0.00	\$0.00	\$0.00	\$2,540.08
MCIT - Insurance - Tandem Accide	\$19,831.78	\$0.00	\$0.00	\$0.00	\$19,831.78
MCIT - Insurance - Delete Rented E	\$635.00	\$0.00	\$0.00	\$0.00	\$635.00
MCIT - Insurance - Delete Equipme	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00
Deputy Registrar - Trailer Tabs	\$254.00	\$0.00	\$0.00	\$0.00	\$254.00
Court Admin - Condemnation Depo.	\$2,275.00	\$0.00	\$0.00	\$0.00	\$2,275.00
Forfeited Land Sale - Mowing Reim	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Widen Driveway - Reimbursement	\$876.00	\$0.00	\$0.00	\$0.00	\$876.00
	\$130,971.69	\$0.00	\$0.00	\$0.00	\$130,971.69
Sub Total	<u>\$645,012.83</u>	<u>(\$16,896.33)</u>	<u>\$21,687.60</u>	<u>\$0.00</u>	<u>\$649,804.10</u>
TOTAL REVENUES	<u>\$10,706,834.60</u>	<u>(\$1,357,808.11)</u>	<u>\$416,995.52</u>	<u>\$0.00</u>	<u>\$9,766,022.01</u>
<u>Year-End Cash Reconciliation</u>					
1-1-12 Beginning Balance	\$1,298,126.15				
Plus: Receipts	\$10,706,834.60				
Less: Disbursements	<u>(\$10,213,584.23)</u>				
12-31-12 Ending Balance	<u>\$1,791,376.52</u>				

Wabasha County, Minnesota, Highway Department
Statement of Revenues and Expenditures
Year Ended December 31, 2017

<u>EXPENDITURES</u>	<u>Cash Disbursements</u>	<u>Reverse Previous Yr Accruals</u>	<u>Record Current Yr Accruals</u>	<u>Transfers/ Adjustments</u>	<u>Modified Accrual Balance</u>
Administration					
Transfer to Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services	\$166,966.69	(\$9,255.21)	\$9,599.71	\$0.00	\$167,311.19
Benefits	\$54,084.35	(\$1,389.96)	\$1,446.95	\$0.00	\$54,141.34
Comp Time	\$0.00	(\$20.38)	\$0.00	\$0.00	(\$20.38)
Supplies & Services	\$29,598.89	(\$1,461.98)	\$848.34	\$0.00	\$28,985.25
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance/Worker's Comp	<u>\$80,585.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$80,585.00</u>
Sub Total	<u>\$331,234.93</u>	<u>(\$12,127.53)</u>	<u>\$11,895.00</u>	<u>\$0.00</u>	<u>\$331,002.40</u>
Construction/Engineering					
Personal Services	\$331,057.36	(\$16,642.11)	\$17,245.38	\$0.00	\$331,660.63
Benefits	\$116,162.10	(\$2,505.47)	\$2,618.09	\$0.00	\$116,274.72
Comp Time	\$0.00	(\$2,645.76)	\$2,763.83	\$0.00	\$118.07
Supplies & Services & ROW	\$123,573.86	(\$2,674.87)	\$15,682.84	\$0.00	\$136,581.83
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contract Pymts	<u>\$5,433,198.95</u>	<u>(\$390,145.01)</u>	<u>\$193,528.67</u>	<u>\$0.00</u>	<u>\$5,236,582.61</u>
Sub Total	<u>\$6,003,992.27</u>	<u>(\$414,613.22)</u>	<u>\$231,838.81</u>	<u>\$0.00</u>	<u>\$5,821,217.86</u>
Maintenance					
Personal Services	\$624,433.40	(\$29,413.27)	\$31,524.50	\$0.00	\$626,544.63
Benefits / Clothing	\$289,619.27	(\$4,330.81)	\$4,992.16	\$0.00	\$290,280.62
Comp Time	\$0.00	(\$15,936.01)	\$4,571.89	\$0.00	(\$11,364.12)
Supplies & Services	\$422,345.54	(\$34,515.49)	\$10,534.56	\$0.00	\$398,364.61
Maintenance Contracts	\$1,154,579.52	(\$64,024.81)	\$0.00	\$0.00	\$1,090,554.71
City Maintenance Agreements	\$18,996.83	\$0.00	\$0.00	\$0.00	\$18,996.83
Township Road Allotments	<u>\$205,433.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$205,433.00</u>
Sub Total	<u>\$2,715,407.56</u>	<u>(\$148,220.39)</u>	<u>\$51,623.11</u>	<u>\$0.00</u>	<u>\$2,618,810.28</u>
Shop/Equipment					
Personal Services	\$123,419.88	(\$9,792.42)	\$10,475.42	\$0.00	\$124,102.88
Benefits	\$77,197.80	(\$1,559.74)	\$1,348.73	\$0.00	\$76,986.79
Comp Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies & Services	\$365,544.64	(\$11,508.56)	\$31,330.04	\$0.00	\$385,366.12
Capital Outlay/Improvements	<u>\$596,787.15</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$596,787.15</u>
Sub Total	<u>\$1,162,949.47</u>	<u>(\$22,860.72)</u>	<u>\$43,154.19</u>	<u>\$0.00</u>	<u>\$1,183,242.94</u>
TOTAL EXPENDITURES	<u>\$10,213,584.23</u>	<u>(\$597,821.86)</u>	<u>\$338,511.11</u>	<u>\$0.00</u>	<u>\$9,954,273.48</u>

**Wabasha County, Minnesota, Highway Department
Summary Of Selected Hwy Expenditures
January 1, 2017 thru December 31, 2017
Fringe Included**

Snow and Ice Control	\$500,972.28
Right of Way	\$40,130.11
Engineering	\$523,466.17
Construction	\$4,341,818.81
Building and Equipment (Capital Outlay / Improvements)	\$568,888.40

COUNTY OF WABASHA, MINNESOTA, HIGHWAY DEPARTMENT
Year Ended December 31, 2017

	Regular	Municipal	County
Total Mileage	252.430	20.880	95.060
Construction Allotment	\$2,497,535.00	\$205,433.00	
Total Cost	\$3,125,369.57	\$946,525.95	\$502,744.75
Maintenance Allotment	<u>\$1,665,023.00</u>	<u>\$205,433.00</u>	
State Aid Bond Interest	\$0.00		
Maintenance Cost (*includes costs below)	<u>\$2,780,452.75</u>	<u>\$364,869.95</u>	\$747,541.20
Total Maintenance Plus Bond Int.	<u>\$2,780,452.75</u>	<u>\$364,869.95</u>	
*Unallocated Costs	\$38,117.73	\$3,138.15	\$14,286.65
*Adj to Equalize Depreciation	\$63,963.35	\$5,265.97	\$23,973.68

CERTIFICATION STATEMENT

I certify that the above information is true and correct. I also certify that the WABASHA 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:

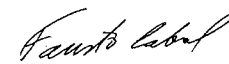


County Engineer

3/28/2018

Date

Approved:



Fausto Cabral
D.S.A.E.

2018.03.28 10:32:11 -05'00'

Date

WABASHA COUNTY HIGHWAY DEPARTMENT

Summary of Road Program Maintenance Costs

Fringe Benefits Excluded Total Class

From: 1-1-2017
Through: 13-9999-2017

Account	Description	Account Code	Program 10 Through 19	Cost/Mile	Program 20 Through 29	Cost/Mile	Program 30 Through 39	Cost/Mile
11-0000	ROUTINE MAINTENANCE		30.00	.12	.00	.00	.00	.00
12-0000	REPAIRS AND REPLACEMENTS		1,065,140.65	4,219.55	121,341.48	5,811.37	391,697.55	4,120.53
13-0000	BETTERMENTS		129,902.48	514.61	1,476.16	70.70	104,784.17	1,102.30
14-0000	SPECIAL WORK		1,455,667.89	5,766.62	213,913.81	10,244.91	164,061.80	1,725.88
15-0000	SPECIAL AGREEMENTS		27,630.65	109.46	737.55	35.32	48,737.35	512.70
	Allocated Expense		.00	.00	18,996.83	909.81	.00	.00
	Unallocated Expense		2,678,371.67	10,610.35	356,465.83	17,072.12	709,280.87	7,461.40
	Adjustment to Equalize Depreciation		38,117.73	151.00	3,138.15	150.29	14,286.65	150.29
			63,963.35	253.39	5,265.97	252.20	23,973.68	252.20
	Total Expense		2,780,452.75	11,014.75	364,869.95	17,474.61	747,541.20	7,863.89
	Total No of Miles		252.4300		20.8800		95.0600	
	Proration Percent		68.628 %		5.650 %		25.722 %	

Wabasha County, Minnesota, Highway Department
Summary of Total Construction Costs - CSAH Regular
Year Ended December 31, 2017

<u>Project Number</u>	<u>Construction Costs-all Yrs</u>	<u>Engr/Tests/ Ads/Misc Costs-all Yrs</u>	<u>Right-Of-Way Costs-all Yrs</u>	<u>Fringe Benefits & Unallocated Costs-all Yrs</u>	<u>Total Project Costs - All Years-all Yrs</u>
SAP 079-030-007 & Winona Co 25 & Olmsted CSAH 11	\$798,122.54	\$5,992.52	\$0.00	\$431.66	\$804,546.72
SAP 079-628-002	\$102,270.50	\$893.09	\$0.00	\$3,926.64	\$107,090.23
SAP 079-628-001	\$105,445.90	\$29,506.37	\$22,305.56	\$8,812.22	\$166,070.05
SAP 079-600-014	\$33,209.43	\$8,784.19	\$0.00	\$317.74	\$42,311.36
SAP 079-600-013	\$108,301.75	\$2,456.46	\$0.00	\$1,367.96	\$112,126.17
SP 079-630-017	\$354,878.30	\$10,133.39	\$0.00	\$14,003.39	\$379,015.08
CP 079-673-002	\$430,566.49	\$40,820.01	\$23,533.82	\$19,217.81	\$514,138.13
SAP 079-635-001	\$81,230.86	\$0.00	\$0.00	\$3,073.78	\$84,304.64
SP 079-070-013	\$294,053.68	\$0.00	\$0.00	\$0.00	\$294,053.68
SAP 079-627-007	\$293,734.20	\$31,367.77	\$7,150.00	\$13,286.93	\$345,538.90
SAP 079-608-013	\$1,731,919.27	\$89,955.76	\$23,578.46	\$71,775.72	\$1,917,229.21
SAP 079-602-040 & 055-624-003	\$1,126,837.72	\$107,076.75	\$31,780.26	\$53,468.94	\$1,319,163.67
SAP 079-625-019	\$103,805.35	\$6,968.19	\$200.00	\$3,839.22	\$114,812.76
Totals	\$5,564,375.99	\$333,954.50	\$108,548.10	\$193,522.01	\$6,200,400.60

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-030-007 & SAP 085-625-066
Road No: Various Wabasha County Roads, Winona County 25 & Olmsted CSAH 11
Location:
Length of Construction:
Type of Construction: Bituminous Sealcoat
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$798,122.54	\$798,122.54
Engr/Testing/Ads/Misc	\$1,455.25	\$4,537.27	\$5,992.52
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$163.05</u>	<u>\$268.61</u>	<u>\$431.66</u>
Total	<u>\$1,618.30</u>	<u>\$802,928.42</u>	<u>\$804,546.72</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
CSAH - Regular	\$0.00	\$605,795.63	\$605,795.63
CSAH - Municipal	\$0.00	\$155,369.78	\$155,369.78
Winona County	\$0.00	\$8,628.29	\$8,628.29
Olmsted County	\$0.00	\$5,484.26	\$5,484.26
County Wheelage Tax	\$0.00	\$22,844.58	\$22,844.58
County	<u>\$1,618.30</u>	<u>\$4,805.88</u>	<u>\$6,424.18</u>
Total	<u>\$1,618.30</u>	<u>\$802,928.42</u>	<u>\$804,546.72</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-628-002
Road No: CSAH 28
Location: From Jct CSAH 8 & 28 to .30 Mile East
Length of Construction:
Type of Construction: Grading, Concrete Box Culvert & Aggr Surfacing
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$102,270.50	\$102,270.50
Engr/Testing/Ads/Misc	\$0.00	\$893.09	\$893.09
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$0.00</u>	<u>\$3,926.64</u>	<u>\$3,926.64</u>
Total	<u>\$0.00</u>	<u>\$107,090.23</u>	<u>\$107,090.23</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
CSAH - Regular	\$0.00	\$101,260.50	\$101,260.50
County Wheelage Tax	\$0.00	\$773.27	\$773.27
County Construction	\$0.00	\$236.73	\$236.73
County	<u>\$0.00</u>	<u>\$4,819.73</u>	<u>\$4,819.73</u>
Total	<u>\$0.00</u>	<u>\$107,090.23</u>	<u>\$107,090.23</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-628-001
Road No: Bridge 79J64 on CSAH 28
Location: 2.18 Mile West of Jct CSAH 8 & 28
Length of Construction:
Type of Construction: Bridge Replacement
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$105,445.90	\$105,445.90
Engr/Testing/Ads/Misc	\$15,394.62	\$14,111.75	\$29,506.37
Right-Of-Way	\$22,305.56	\$0.00	\$22,305.56
Fringe Benefits & Unallocated Costs	<u>\$4,096.36</u>	<u>\$4,715.86</u>	<u>\$8,812.22</u>
Total	<u>\$41,796.54</u>	<u>\$124,273.51</u>	<u>\$166,070.05</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
MN Bridge	\$0.00	\$0.00	\$0.00
Twp Brige	\$0.00	\$0.00	\$0.00
Reg SA Construciton	\$0.00	\$105,445.90	\$105,445.90
County Funding	<u>\$41,796.54</u>	<u>\$18,827.61</u>	<u>\$60,624.15</u>
Total	<u>\$41,796.54</u>	<u>\$124,273.51</u>	<u>\$166,070.05</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-600.014
Road No: 622nd St (West Newton Road)
Location: From CR 84 to Approximately 119th Ave
Length of Construction: 2.44 Miles
Type of Construction: Bituminous Seal Coat & Crack Repairs
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$33,209.43	\$33,209.43
Engr/Testing/Ads/Labor County Forces & Crackfiller	\$0.00	\$8,784.19	\$8,784.19
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$0.00</u>	<u>\$317.74</u>	<u>\$317.74</u>
Total	<u>\$0.00</u>	<u>\$42,311.36</u>	<u>\$42,311.36</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
State Park Funding	\$0.00	\$41,993.62	\$41,993.62
County Construction	\$0.00	\$0.00	\$0.00
County	<u>\$0.00</u>	<u>\$317.74</u>	<u>\$317.74</u>
Total	<u>\$0.00</u>	<u>\$42,311.36</u>	<u>\$42,311.36</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-600.013
Road No: CR 84 & 622nd Street
Location:
Length of Construction:
Type of Construction: Bituminous Patching & Crack Repairs & Sealcoat
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$108,301.75	\$108,301.75
Engr/Testing/Ads/Labor	\$0.00	\$2,456.46	\$2,456.46
County Forces & Crackfiller			
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$0.00</u>	<u>\$1,367.96</u>	<u>\$1,367.96</u>
Total	<u>\$0.00</u>	<u>\$112,126.17</u>	<u>\$112,126.17</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
State Park Funding	\$0.00	\$107,500.00	\$107,500.00
County Construction	\$0.00	\$801.75	\$801.75
County	<u>\$0.00</u>	<u>\$3,824.42</u>	<u>\$3,824.42</u>
Total	<u>\$0.00</u>	<u>\$112,126.17</u>	<u>\$112,126.17</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SP 079-630-017
Road No: CSAH 30 & Bike Trail
Location:
Length of Construction: CSAH 30 Between TH 61 & 12th St SE
Type of Construction: Pave Shoulders on CSAH 30 & Bike Trail Repairs
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$354,878.30	\$354,878.30
Engr/Testing/Ads/Misc	\$1,902.08	\$8,231.31	\$10,133.39
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$97.31</u>	<u>\$13,906.08</u>	<u>\$14,003.39</u>
Total	<u>\$1,999.39</u>	<u>\$377,015.69</u>	<u>\$379,015.08</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg CSAH	\$0.00	\$52,466.99	\$52,466.99
TA - Transportation Alternat	\$0.00	\$262,518.28	\$262,518.28
Local - City of Wabasha	\$0.00	\$39,893.03	\$39,893.03
County Funding	<u>\$1,999.39</u>	<u>\$22,137.39</u>	<u>\$24,136.78</u>
Total	<u>\$1,999.39</u>	<u>\$377,015.69</u>	<u>\$379,015.08</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: CP 079-673-002
 Road No: CR 73
 Location:
 Length of Construction:
 Type of Construction: Grading & Aggregate Base
 Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$430,566.49	\$430,566.49
Engr/Testing/Ads/Misc	\$30,696.94	\$10,123.07	\$40,820.01
Right-Of-Way	\$23,533.82	\$0.00	\$23,533.82
Fringe Benefits & Unallocated Costs	<u>\$2,274.63</u>	<u>\$16,943.18</u>	<u>\$19,217.81</u>
Total	<u>\$56,505.39</u>	<u>\$457,632.74</u>	<u>\$514,138.13</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
County Sales Tax	\$0.00	\$430,566.49	\$430,566.49
Local - City of Elgin	\$0.00	\$3,049.00	\$3,049.00
County Funding	<u>\$56,505.39</u>	<u>\$24,017.25</u>	<u>\$80,522.64</u>
Total	<u>\$56,505.39</u>	<u>\$457,632.74</u>	<u>\$514,138.13</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-635-001
 Road No: CSAH 35
 Location:
 Length of Construction: 0.40 Mile
 Type of Construction: Bituminous Overlay
 Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$81,230.86	\$81,230.86
Engr/Testing/Ads/Misc	\$0.00	\$0.00	\$0.00
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$0.00</u>	<u>\$3,073.78</u>	<u>\$3,073.78</u>
Total	<u>\$0.00</u>	<u>\$84,304.64</u>	<u>\$84,304.64</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$81,230.86	\$81,230.86
County Construction	\$0.00	\$0.00	\$0.00
County Funding	<u>\$0.00</u>	<u>\$3,073.78</u>	<u>\$3,073.78</u>
Total	<u>\$0.00</u>	<u>\$84,304.64</u>	<u>\$84,304.64</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SP 079-070-013
 Road No: Various Wabasha County Roads
 Location:
 Length of Construction:
 Type of Construction: Edgeline Safety Striping
 Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$294,053.68	\$294,053.68
Engr/Testing/Ads/Misc	\$0.00	\$0.00	\$0.00
Right-Of-Way	\$0.00	\$0.00	\$0.00
Fringe Benefits & Unallocated Costs	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total	<u>\$0.00</u>	<u>\$294,053.68</u>	<u>\$294,053.68</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$29,031.79	\$29,031.79
HSIP Federal Funding	\$0.00	\$264,648.31	\$264,648.31
County Construction	\$0.00	\$373.58	\$373.58
County Funding	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total	<u>\$0.00</u>	<u>\$294,053.68</u>	<u>\$294,053.68</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-627-007
Road No: CSAH 27
Location: CSAH 27 from 2100' east of TH 42 to 565' west of Winona Co
Length of Construction: 0.696 miles
Type of Construction: Center Line Culvert Replacemens, Aggr Base & Bit Patching
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$293,734.20	\$293,734.20
Engr/Testing/Ads/Misc	\$7,877.73	\$23,490.04	\$31,367.77
Right-Of-Way	\$0.00	\$7,150.00	\$7,150.00
Fringe Benefits & Unallocated Costs	<u>\$361.66</u>	<u>\$12,925.27</u>	<u>\$13,286.93</u>
Total	<u>\$8,239.39</u>	<u>\$337,299.51</u>	<u>\$345,538.90</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$293,734.20	\$293,734.20
HSIP Federal Funding	\$0.00	\$0.00	\$0.00
County Construction	\$0.00	\$0.00	\$0.00
County Funding	<u>\$8,239.39</u>	<u>\$43,565.31</u>	<u>\$51,804.70</u>
Total	<u>\$8,239.39</u>	<u>\$337,299.51</u>	<u>\$345,538.90</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-608-013
Road No: CSAH 8
Location: CSAH 8 Beginning 2643' East of the Jct of TH 42 & CSAH 8 Ending 222
Length of Construction: 3.833 miles East of W
Type of Construction: Grading, Aggr Base, Bit Paving, Concrete Curb & Gutter
Percentage Complete: 99 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$1,731,919.27	\$1,731,919.27
Engr/Testing/Ads/Misc	\$38,497.95	\$51,457.81	\$89,955.76
Right-Of-Way	\$0.00	\$23,578.46	\$23,578.46
Fringe Benefits & Unallocated Costs	<u>\$2,193.84</u>	<u>\$69,581.88</u>	<u>\$71,775.72</u>
Total	<u>\$40,691.79</u>	<u>\$1,876,537.42</u>	<u>\$1,917,229.21</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$1,326,929.95	\$1,326,929.95
Mun SA Construction	\$0.00	\$300,216.32	\$300,216.32
Local - City of Plainview	\$0.00	\$101,073.00	\$101,073.00
County Wheelage Tax	\$0.00	\$3,700.00	\$3,700.00
County Funding	<u>\$40,691.79</u>	<u>\$144,618.15</u>	<u>\$185,309.94</u>
Total	<u>\$40,691.79</u>	<u>\$1,876,537.42</u>	<u>\$1,917,229.21</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-602-040 - Tied with Olmsted County's SAP 055-624-003
Road No: CSAH 2 & Olmsted Co 24
Location: Begging 1055' S of the County Line & ending 503.2' S of the Jct of CSAH 2
Length of Construction: 1.955 Miles
Type of Construction: Grading, Aggr Base, Bit Paving, Concrete Curb & Gutter
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$1,126,837.72	\$1,126,837.72
Engr/Testing/Ads/Misc	\$55,787.97	\$51,288.78	\$107,076.75
Right-Of-Way	\$31,780.26	\$0.00	\$31,780.26
Fringe Benefits & Unallocated Costs	<u>\$8,140.69</u>	<u>\$45,328.25</u>	<u>\$53,468.94</u>
Total	<u>\$95,708.92</u>	<u>\$1,223,454.75</u>	<u>\$1,319,163.67</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$425,658.40	\$425,658.40
Mun SA Construction	\$0.00	\$490,939.85	\$490,939.85
Local - Olmsted County	\$0.00	\$83,156.15	\$83,156.15
Local - City of Elgin	\$0.00	\$83,634.97	\$83,634.97
County Sales Tax	\$0.00	\$36,120.84	\$36,120.84
County Wheelage Tax	\$0.00	\$7,327.51	\$7,327.51
County Funding	<u>\$95,708.92</u>	<u>\$96,617.03</u>	<u>\$192,325.95</u>
Total	<u>\$95,708.92</u>	<u>\$1,223,454.75</u>	<u>\$1,319,163.67</u>

**Wabasha County, Minnesota, Highway Department
Statement of Construction Costs
Year Ended December 31, 2017**

Project No: SAP 079-625-019
Road No: CSAH 25
Location: Begging 4340' Eat of the Jct of TH 41 & Ending 5440' East of the Jct of 42
Length of Construction: 0.208 Miles
Type of Construction: Grading & Aggregate Base
Percentage Complete: 100 %

<u>Type of Costs</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Construction	\$0.00	\$103,805.35	\$103,805.35
Engr/Testing/Ads/Misc	\$2,937.76	\$4,030.43	\$6,968.19
Right-Of-Way	\$0.00	\$200.00	\$200.00
Fringe Benefits & Unallocated Costs	<u>\$90.74</u>	<u>\$3,748.48</u>	<u>\$3,839.22</u>
Total	<u>\$3,028.50</u>	<u>\$111,784.26</u>	<u>\$114,812.76</u>

<u>Source of Funding</u>	<u>Previous Years' Costs</u>	<u>Current Years' Costs</u>	<u>Total Costs</u>
Reg SA Construction	\$0.00	\$103,805.35	\$103,805.35
Mun SA Construction	\$0.00	\$0.00	\$0.00
Local - Olmsted County	\$0.00	\$0.00	\$0.00
Local - City of Elgin	\$0.00	\$0.00	\$0.00
County Construction	\$0.00	\$0.00	\$0.00
County Funding	<u>\$3,028.50</u>	<u>\$7,978.91</u>	<u>\$11,007.41</u>
Total	<u>\$3,028.50</u>	<u>\$111,784.26</u>	<u>\$114,812.76</u>