

**INSTRUCTIONS TO
PREPARE THE FY 2024
COUNTY ANNUAL REPORT
FOR THE IOWA DOT**

PREPARED BY: Local Systems Bureau
Iowa Department of Transportation
June 2024
(515) 239-1064

Table of Contents

<u>GENERAL INSTRUCTIONS</u>	<u>3</u>
<u>OVERVIEW SCREEN</u>	<u>7</u>
<u>DETAILED BREAKDOWN OF ANNUAL REPORT SHEETS 1 – 15:</u>	<u>12</u>
SHEET 1 - COVER SHEET	12
SHEET 2 - FINANCIAL SHEET FOR SECONDARY ROAD FUND	12
SHEET 3 - RECEIPTS TO SECONDARY ROAD FUND	15
SHEET 4 - 70X ADMINISTRATION AND ENGINEERING COSTS	20
SHEET 5 - 020 COUNTY CONSTRUCTION COSTS	20
SHEET 6 and 7 - 71X ROADWAY MAINTENANCE COSTS	24
SHEET 8 - 72X GENERAL ROADWAY EXPENDITURES	25
SHEET 9 - INDEBTEDNESS	25
SHEET 10 - LOCALLY FUNDED PROJECTS	27
Sheet 10 & Sheet 14 Comparison & General Notes	34
SHEET 11 - ROAD EQUIPMENT INVENTORY	35
SHEET 12 - EXPENDITURES FOR SECONDARY ROADS NOT ACCOUNTED FOR THROUGH THE SECONDARY ROAD FUND	38
SHEET 13 - LOCAL EFFORT PROVISION WORKSHEET	38
SHEET 14 - STATEMENT OF FINAL COSTS (HF324)	42
SD Bridges (House File 2345 – Replacing or Repairing Structurally Deficient County Bridges)	50
<u>APPENDICES</u>	<u>52</u>
Appendix A - Example Types of Work (Maintenance vs. Construction)	52
Appendix B – Example Day Labor Cost Calculation	53
Appendix C - Frequently Asked Questions	54

GENERAL INSTRUCTIONS

Additional Instructions

Additional technical guidance for completing the Annual Report is available in the “Help” section of the Annual Report application.



When Is the Annual Report Due?

Per [Iowa Code Section 309.22](#), “After the close of each fiscal year, and not later than September 15, the county engineer shall submit an annual report” to the Iowa DOT. Therefore, submittals are welcome any time after July 1 of each year and must be submitted by September 15.

What Must Be Submitted?

There are 15 sheets (including a notes sheet) contained in the printable copies of the document known as the Official Report of County Highway Engineer. All references to Sheet Numbers or Item Numbers in these instructions relate to numbers contained in the printable copies of the report. The following is included in that report:

SHEET 1 *TITLE SHEET*

The Title sheet shows the table of contents for the rest of the report and provides a line for the county engineer to sign a hard copy for filing.

SHEETS 2 – 8 *SUMMARY AND DETAILED FINANCIAL INFORMATION*

Sheets 2 - 8 contain the summary and detailed information of all receipts and expenditures that passed through the county's secondary road fund during the last fiscal year. The information on these sheets is required by [Iowa Code Section 309.22](#) and must be populated on the sheets in the Annual Report application referenced in these instructions. This application is available in TPMS and are developed by the cooperative efforts of the Iowa DOT and the ICEA (Iowa County Engineers Association) Service Bureau.

SHEET 9 *INDEBTEDNESS AND OBLIGATIONS*

Sheet 9 summarizes the bonding and other debts the county has issued for Secondary Road Purposes.

SHEET 10 *LOCAL PROJECTS (CONSTRUCTION PROGRAM PROGRESS REPORT)*

Sheet 10 lists the progress of locally paid, accomplishment year projects included in the five-year program for the past fiscal year and lists the amount expended by contract or day labor on each project. This information is required by [Iowa Code Section 309.22](#).

SHEET 11 *ROAD/STREET EQUIPMENT INVENTORY*

Sheet 11 is provided to list the county equipment used for maintenance and/or construction. It shows the cost of purchasing, leasing, or renting the equipment. It also shows an accounting of the use of such equipment for construction, reconstruction, or improvement projects on county roads in the previous fiscal year. Paragraph 7 of [Section 309.93 of the Iowa Code](#) requires this information.

SHEET 12 *EXPENDITURES FOR SECONDARY ROADS NOT ACCOUNTED FOR THROUGH THE SECONDARY ROAD FUND*

Sheet 12 is used to document information for those counties that expend monies directly from other funds for secondary road purposes. It is used as part of the calculation for 'Local Effort' on Sheet 13.

SHEET 13 *LOCAL EFFORT PROVISION WORKSHEET*

Sheet 13 is a worksheet used by the Iowa DOT to certify to the State Treasurer which counties have/have not met their local effort requirement under [Iowa Code Section 312.2\(5\)](#). A county is required to transfer and/or provide a minimum of 75% of their maximum taxing potential for secondary road purposes.

SHEET 14 *STATEMENT OF FINAL COSTS (HF-324)*

Sheet 14 is for reporting the final costs of **all** completed projects that exceeded 90% of the bid threshold at the beginning of the reporting year. This reporting is required by [Iowa Code Section 309.93\(7\)](#). Details for completing this sheet are contained later in these instructions.

Submittal Procedure

All submittals are to be made through the ICEA Service Bureau Annual Report application in TPMS. The Annual Report application notifies the Local Systems Bureau when completed reports are ready for review.

General Comments on Preparing the Annual Report

A. ITEMS CHARGEABLE TO VARIOUS CLASSIFICATIONS

Use the Accounting Code Series listed in [I.M. 2.070](#), Secondary Road Budget Accounting Code Series.

B. FRINGE BENEFITS

Items such as vacation, sick leave, holiday pay, FICA, IPERS, medical insurance etc. should be charged as a part of labor on a pro-rated basis and placed in the appropriate expenditure classification. These expenses can be carried in a holding account and then distributed/pro-rated per month, per quarter, or per year to the appropriate labor classifications. Accounting Code Series 900 has been assigned for these fringe benefit items. This accounting procedure will more accurately determine labor and item cost. Fringe benefits shall not be placed as a separate item on any sheet of the annual report.

C. EXPENDITURES REIMBURSABLE TO THE SECONDARY ROAD FUND

Sheets 4 thru 8 provide lines for reimbursements to the major expense classifications.

Reimbursable items are those that are initially paid from the county's secondary road fund and are then reimbursed by outside people or agencies or by a transfer of other county funds, **except as noted in the last paragraph of this section.** Other agencies may include other counties, cities, etc. Other county funds may include the general fund, conservation, etc.

To qualify as a reimbursable item, the work must be paid for out of secondary road funds and reimbursed to that fund by others **in the same accounting year.** If the repayment does **not** take place in the same accounting year the expense occurred, it should be treated as an expense in the current year and as a miscellaneous receipt in the next fiscal year.

Reimbursement to the new equipment expenditure shall only be used if a county purchases, without trade, replacement equipment and then sells the old equipment in the same accounting year. The amount of the sale for the old equipment shall be the reimbursable figure. This line item shall not be used for trade-in values or for amounts received for selling non-replaced pieces of equipment. (Sale of non-replaced pieces of equipment is considered a revenue and placed on the "Old Equipment Sold" revenue line. See Sheet 3 (Receipts), Item 15.)

Reimbursed amounts may affect multiple expenditure line items. For example, if a grain wagon gets too close to the edge of a soft shoulder and spills into the ditch, the Secondary Roads Department may need to expend their efforts fixing the shoulder and cleaning the ditch, and to do so they may need to buy scoop

shovels and use a motor grader. Secondary Roads may then bill the driver of the grain wagon for damages. The damage payment could be considered a reimbursable amount toward item 482 (Shoulders) in the Roadway Maintenance category as well as toward item 655 (Tools) in the Equipment Operations Category. One category item should be chosen to which the reimbursable amount will be applied.

Many items/transactions may be considered reimbursable for the DOT/for this report. However, very few of these items may be treated as reimbursements for the county's local budget. For example, a payment made to the Secondary Roads Department by a landowner for upgrading a level B road to a level A road may be considered a reimbursable expense for this Annual Report for the DOT, but that expense would not be allowed to be treated as a reimbursement for the county's local budget.

Reimbursable amounts are accounted for in this system to more accurately reflect the net expenses incurred for secondary road operations only. In other words, the goal is to show what it truly costs to run secondary road operations. The goal is not to get a summed amount to show what money flows back into the department for miscellaneous other activities. (NOTE: This is opposite of the way the overall county "local" budget is treated.)

This method of utilizing reimbursements should **not** be used when accounting for funds received from federal or state special programs which are actually used for secondary road construction, reconstruction, or improvements. Examples are the federal and state bridge funding (HBP and HBP-Swap) programs, federal and Swap surface transportation funding (STBG and STBG-Swap), disaster payments (FEMA and ER), railroad programs, Traffic Safety programs (HSIP, HSIP-Swap, and TSIP), economic development programs (RISE), the Emergency Watershed Program (EWP), negotiated Transfer of Jurisdiction (TJ) agreements, other state-aid programs (C-STEP), etc. To assure work accomplished using these funds is reflected in the net expenditures, the repayment must be accounted for as a **receipt** and **not as a reimbursement**. Expenditures should be programmed in the year they are expected to occur. Likewise, the receipts should be programmed in the year they will be received. See the instructions for [Sheet 3 \(Receipts\)](#). See also the [Budget & Program Instructions](#).

OVERVIEW SCREEN

The Overview Screen provides a summary of the following checks that are being performed by the application and that are being reviewed by Iowa DOT. It also displays “Errors” and “Warnings”. “Errors” must be addressed and will prevent submittal of the report. “Warnings” will not prevent the report from being submitted. However, if a warning is present, it is highly likely that the reviewer will ask for an explanation to be provided. To prevent back-and-forth communications, it is best to include explanations in the report from the start if the warning cannot be resolved. Hover over the error or warning symbol to see the message.

Auditor Balance

The beginning balance of the reporting year must match the ending balance from the prior year’s report. See Item 1 under the [Sheet 2](#) (Financial Sheet For Secondary Road Fund) guidance if this check shows “No”.

Auditor Balances	
Does the FY 2023 beginning auditor balance equal the ending balance reported in the FY 2022 annual report?	Yes FY 2022: \$2,920,328.78 FY 2023: \$2,920,328.78

Transfers

According to [Iowa Code 331.429](#)(1), up to \$0.16875 (16 7/8 cent) per \$1,000 of taxable value can be transferred to secondary roads from the General Basic fund, and up to \$3.00375 (\$3 and 3/8 cent) per \$1,000 of taxable value can be transferred to secondary roads from the Rural Basic fund. These maximum transfer amounts establish the 100% mark for local effort calculations. If the check shows “No”, an explanation must be provided.

Transfers (Iowa Code 331.429)	
Is the rural levy rate within maximum allowed?	Yes
Is the general levy rate within maximum allowed?	Yes

Budget Control Item Check

According to [Iowa Code 309.96](#), "...expenditures for any individual item within the budget may exceed by not more than 10 percent the amount budgeted for that item....". This means that each budget category must be within 10% of the budgeted amount. Additionally, [Iowa Code 309.96](#) says, "...the total expenditures from the secondary road fund do not exceed the total secondary roads budget". This means that the overall budget, the total of the four categories, cannot be exceeded.

Budget Control Item Check (Iowa Code 309.96)			
Control Item	Budget Amount	Reported Amount	Percent
70X Admin & Engineering	\$773,145.00	\$663,654.51	-14.16%
71X Roadway Maintenance	\$4,576,727.00	\$4,877,401.92	6.57%
72X General Roadway	\$2,162,386.00	\$2,077,662.53	-3.92%
020 Construction	\$1,913,654.00	\$74,394.53	-96.11%
Total	\$9,425,912.00	\$7,693,113.49	-18.38%
Are all control items within +10% of their budgeted amounts?		Yes	
Is the Total Amount Spent less than or equal to the Budget Total?		Yes	

Day Labor Review

The amount of day labor on any given project cannot exceed the Bid Threshold in force at the time of construction. Current and historic thresholds can be found on the Local Systems [Bid and Quote Thresholds webpage](#). If this check shows "No", an explanation will be required.

Day Labor Review (Iowa Code 309.40)	
Does reported activity comply with Iowa Code? <i>(Day Labor less than bid threshold)</i>	No <input type="button" value="View Projects"/>

Clicking on "View Projects" button brings up a window showing each of the projects listed in Sheet 10 (Local Projects) that include day labor.

Local Projects With Day Labor			
Project Number	System	Total	Day Labor Total
L-C087(JA10)-73-87	Farm to Market	\$105,451.51	\$105,451.51
FM-C087(56)-55-87	Farm to Market	\$4,548.00	\$4,548.00

Programming Performance

Projects must be programmed in the year in which they are let or constructed (if letting is not required). This check shows if there were any projects that were not programmed appropriately.

Programming Conformance (Iowa Code 309.22)	
Total Projects: 2	Unprogrammed Projects: 1
Do reported projects comply with Iowa Code?	No <input type="button" value="View Projects"/>

Clicking on “View Projects” button brings up a window showing each of the projects listed in Sheet 10 (Local Projects) that are not programmed. An explanation will be required for all non-programmed projects.

NOTE: The Annual Report application performs this check by looking for the TPMS ID entered on Sheet 10 (Local Projects) in past and present versions of the county’s five-year program (CFYP). If the TPMS ID is blank on Sheet 10, the project will show as not programmed. Please double check to make sure the TPMS IDs are entered correctly for all projects.

Local Effort Check

[Iowa Code Section 312.2\(5\)](#) requires the Treasurer of State to reduce the Road Use Tax (RUT) payments to counties that do not transfer and/or provide to secondary roads a minimum of 75% of the potential revenue that could have been transferred and/or provided for secondary road purposes. If the county has fallen short of the minimum local effort required, a non-zero amount will be shown on Item 3C (Amount subject to reallocation). This amount is also shown on Sheet 13 (Local Effort).

Local Effort Check (Iowa Codes 331.429, 312.2)	
Minimum local effort requirement (Line 3A)	\$2,421,227.81
Actual local effort reported (Line 3B)	\$3,015,853.00
Amount subject to reallocation (Line 3C)	\$0.00

TIME-21 Fulfillment

[Iowa Code section 312A.3](#) specifies that TIME-21 funding must be “used by counties for construction and maintenance projects on secondary road bridges and on highways in the farm-to-market road system.” It also specifies that “At least ten percent of the moneys allocated to a county...shall be used for bridge construction, repair, and maintenance...”

Accounting codes 320, 331, 332, 420, 431, and 432 are used to verify that the minimum of 10% has been spent on bridges. Codes counted toward expenditures on the Farm-to-Market (FM) system include all costs in the 300-

code series for projects with System designated as FM on Sheet 10 (Local Projects), except codes 320, 331, and 332 already attributed to bridges. Code 310 on Sheet 5 (Construction Costs) applies when designated as FM.

TIME-21 Fulfillment (Iowa Code 312A.3)		
Money Expended On Bridges	Maintenance (420, 431, 432)	\$704,255.90
	Construction (320, 331, 332)	\$54,022.53
Money Expended on FM Roadways		\$0.00
Total Time-21 Expenditures		\$758,278.43
Is Bridge Total greater than or equal to 10% of Time-21 Dollars? <i>(\$704,255.90 plus \$54,022.53 greater than or equal to \$43,712.08)</i>		Yes
Is Bridge plus FM Roadways greater than or equal to Time-21 Dollars? <i>(\$758,278.43 greater than or equal to \$437,120.83)</i>		Yes

Projects

This check shows the link between projects reported on Sheet 10 (Local Projects) and Sheet 14 (HF324 Final Costs) and indicates suspected issues with them by showing an “Error” or “Warning” symbol on the left end of the project information line. These “Errors” and “Warnings” will not display until all sheets in the Annual Report have been filled out.

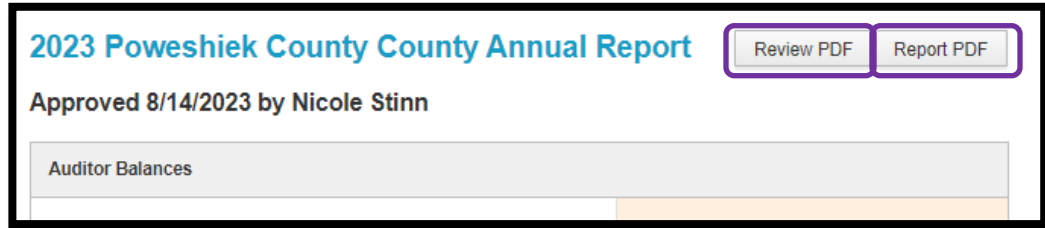
Projects						
Local Projects				HF324 Projects		
	TPMS ID	Project Number	Complete		TPMS ID	Project Number
	17390	BROS-SWAP-C079(55)--SE-79	99%			
	13586	BROS-SWAP-C079(57)--SE-79	99%			
⚠		L-2022-01-73-79	100%			
⚠	Local project L-2022-01-73-79 should report final costs when project is 100% complete and costs exceed bid threshold					

Reviewer’s Comments

A log of the comments made by the reviewer is found at the bottom of the review screen.

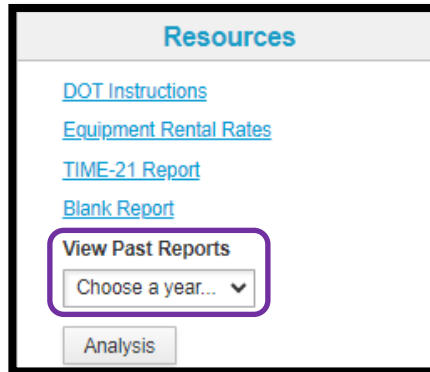
Review & Report PDFs

A PDF of each the Review screen and the Annual Report can be generated from the Overview screen by clicking on the “Review PDF” and “Report PDF” buttons, respectively, in the top, right corner.



Prior Annual Reports

Prior years' reports can be viewed using the “View Past Reports” drop-down in the Resources section on the left side of the screen under the list of sheets.



DETAILED BREAKDOWN OF ANNUAL REPORT SHEETS 1 – 15:

SHEET 1 - COVER SHEET

The Annual Report application automatically completes this sheet. The official copy that the county prints and files for its records should be signed by the county engineer.

SHEET 2 - FINANCIAL SHEET FOR SECONDARY ROAD FUND

Item 1 AUDITOR'S BALANCE

Shows the balance of the secondary road fund at the beginning of the fiscal year (July 1). This figure must be the same as last year's ending balance (Sheet 2 Item 22 from last report). Do not show the cash balance reported by the treasurer. Rather, use the auditor's balance, which is the cash balance after the outstanding warrants have been subtracted.

If a state auditor has changed, by transfer or correction, last year's balance, show the original balance in this item and then add or subtract the change under Item 8, Tax Refunds and/or Credits, on Sheet 3 (Receipts to the Secondary Road Fund). Please be sure to include an explanation if last year's balance has been changed.

Item 2 – 19 RECEIPTS AND EXPENDITURES

These items are the totals of the various receipt and expenditure categories computed from information entered on Sheets 3 thru 8. The Annual Report application will automatically enter these values based on the information inserted in the categories on Sheets 3 thru 8.

FINANCIAL SHEET FOR SECONDARY ROAD FUND		
* EXPENDABLE INCOME		
1. Auditor's Balance - July 1	\$3,109,260.86	
2. Total Receipts (From Sheet 3)	\$7,598,457.90	See Sheet 3
3. Total Funds To Account For		\$10,707,718.76
* EXPENDITURES FOR THE FISCAL YEAR		
70X Administration and Engineering		
4. 700 Administration	\$220,778.76	
5. 701 Engineering	\$255,096.93	See Sheet 4
TOTAL ADMINISTRATION - ENGINEERING		\$475,875.69
020 Construction		
7. 020 Construction		\$49,315.23
71X Roadway Maintenance		
8. 710 Bridges and Culverts	\$457,211.55	
9. 711 Roads	\$2,990,139.65	
10. 712 Snow and Ice Control	\$570,225.76	See Sheet 6 & 7
11. 713 Traffic Controls	\$228,826.56	
12. 714 Road Clearing	\$73,118.01	
13. TOTAL ROADWAY MAINTENANCE		\$4,319,521.53
72X General Roadway Expenditures		
14. 720 New Equipment	\$1,072,535.00	
15. 721 Equipment Operations	\$1,987,189.72	See Sheet 8
16. 722 Tools, Materials, and Supplies	\$13,619.18	
17. 723 Real Estate and Buildings	-\$400.00	
TOTAL GENERAL ROADWAY EXPENDITURES		\$3,072,943.90
19 TOTAL EXPENDITURES (70X + 020 + 71X + 72X)		\$7,917,656.35
* Auditor's Balance - June 30		
20. Obligated Balance		

Item 20 OBLIGATED BALANCE

Two categories of obligations are included in the total obligated balance: operations and construction.

The operations category is for bills received but not paid until after June 30th (outstanding bills) and for approved purchase orders which will be delivered after June 30th. Common operations obligations include equipment, materials, supplies, and maintenance contracts which are outstanding at the close of the fiscal year. List any outstanding bills to your secondary road fund and road clearing fund at the close of the fiscal year.

The construction category consists of unpaid balances on locally paid construction contracts, including engineering contracts. List the unpaid balances of all local contracts which are outstanding at the close of the fiscal year.

The "Obligations Total" balance shown on the printed report should be the total of the two categories.

Electronic view

Balances	
Operations Obligations: Outstanding Bills and amounts obligated for equipment, materials, and supplies, as well as any maintenance contracts which are outstanding at the close of the fiscal year.	\$ 693253.02
Construction Obligations: Amounts obligated for local construction or engineering contracts for construction projects.	\$ 321453.70
Unobligated Balance	\$548,498.67
End Balance *	\$ 1563205.39
Total Expenditures	\$6,374,880.91
Total Funds Accounted	\$7,938,086.30

Printed view

* Auditor's Balance - June 30		
20. Obligated Balance		
Operations: Outstanding Bills and amounts obligated for equipment, materials, and supplies, as well as any maintenance contracts which are outstanding at the close of the fiscal year.	\$358,813.08	
Construction: Amounts obligated for local construction or engineering contracts for construction projects	\$0.00	
Obligations Total	\$358,813.08	
21. Un-obligated Balance	\$1,817,236.67	
22. End Balance (Obligated + Unobligated)		\$2,176,049.75
23. TOTAL FUNDS ACCOUNTED FOR		\$7,258,254.31

Item 21 UNOBLIGATED BALANCE

The unobligated balance is essentially the portion of the end balance that is “unspoken for” or free of encumbrances in the coming fiscal year. This value is calculated automatically according to the following formula: End Balance – Obligated Balance = Unobligated Balance. It is possible this

could show as a negative value if the obligations exceed the Auditor's end balance.

Item 22 END BALANCE (OBLIGATED + UNOBLIGATED)

The auditor's June 30 ending balance. This is not the treasurer's cash balance but rather the cash balance minus the outstanding warrants.

Note: The auditor's balance takes into account any expenses for which warrants (claims) have been written but which have not yet been paid. The treasurer's cash balance is simply a snapshot of the account balance and does not recognize that payments are pending.

Item 23 TOTAL FUNDS ACCOUNTED FOR

Expenditures plus ending auditor's balance (Item 19 + Item 22). This item should also equal the total funds to account for in Item 3 above.

SHEET 3 - RECEIPTS TO SECONDARY ROAD FUND

This sheet provides a detailed breakdown of the total receipts listed in Item 2 on Sheet 2 (Financial Sheet For Secondary Road Fund). Special categorical funds, as noted in the [General Instructions](#) section, are accounted for as receipts rather than reimbursements. RISE receipts are listed under Item 4. Federal Bridge Replacement Funds are listed under Item 5, and Swap Bridge Replacement Funds are listed under Item 6. All other special categorical funds should be included under miscellaneous receipts.

If an expenditure and its repayment by others did not take place in the same fiscal year, the expenditure is listed in the year expended and the repayment is listed as a miscellaneous receipt in the year received.

Item 1 COUNTY AUDITOR'S BEGINNING SECONDARY ROAD FUND BALANCE

This is the figure entered on Item 1 of Sheet 2 (Financial Sheet For Secondary Road Fund).

Electronic view

Financial Sheet For Secondary Road Fund (Sheet 2)		
Expendable Income		
Auditor's Balance *	\$ 1209639.06	See Receipts (Sheet 3)
Total Receipts	\$6,728,447.24	
Total Funds to Account		\$7,938,086.30

Printed view

Receipts To Secondary Road Fund (Sheet 3)					
1. County Auditor's Beginning Balance (Line 1, Financial Summary)					\$1,209,639.06
	Property Tax, Delinquent Tax, Credits, etc.	Valuation	Gross County Levy Rates	Secondary Road Levy Rate	SRF Transfer Amounts

Item 2 TRANSFERS PER CODE SECTION [331.429](#)

Tax receipts from property taxes, delinquent taxes from past years, and state payment of tax credit are shown in the upper portion of this box. Receipts from Local Option Sales Tax transfers are included in the lower portion of this box. Enter the amounts transferred to the Secondary Roads Department for each the rural basic and the general basic funds. Levy rates will be calculated for both of these funds based on pre-populated data for valuations. (Valuation data originates from the [Department of Management](#), and is imported into the Annual Report application by the Service Bureau.)

Receipts To Secondary Road Fund (Sheet 3)					
1. County Auditor's Beginning Balance (Line 1, Financial Summary)					\$1,209,639.06
2. Transfers per Code Section 331.429	Property Tax, Delinquent Tax, Credits, etc.	Valuation	Gross County Levy Rates	Secondary Road Levy Rate	SRF Transfer Amounts
	Rural Basic	\$857,119,383.00	\$2.3815 Max=\$3.95/\$1000	\$2.38150 Max=\$3.00375/\$1000	\$ 2041228.00
	General Basic	\$1,401,685,316.00	\$3.5 Max=\$3.50/\$1000	\$0.14269 Max=\$0.16875/\$1000	\$ 200000.00
	Local Option Sales Tax				\$ 248768.00

Item 3 ROAD USE TAX RECEIPTS

List the amount of regular Road Use Tax Fund (RUTF) revenue received for your county secondary road fund. Also show receipts for TJ (Transfer of Jurisdiction) funds received for FM (Farm to Market) extensions in the cities with population of 500 or less, as per [Iowa Code, Section 312.3\(2\)\(b\)](#). FM extension payments can be found on the Iowa State Treasurer’s website at <https://www.iowatreasurer.gov/for-governments/roadusetax>. TIME-21 funds received in accordance with [312A.3\(2\)](#) also get reported in this section. The TIME-21 receipts are provided on the Local Systems Bureau website at https://iowadot.gov/local_systems/County-Reports-Funding-Resources/Funding-information. Amounts entered in the Annual Report should match the amounts in the Local Systems TIME-21 report.

TIME-21 funds are part of the RUTF deposit counties receive from the Treasurer of Iowa, so they need to be deducted from the regular RUTF amount shown as being received by the County. For example, for the county shown in the screenshot below, the State Treasurer’s website says they received \$4,092,226.49 in secondary road RUT funds, and the TIME-21 spreadsheet from Local Systems shows a TIME-21 amount of \$437,120.83. TIME-21 is subtracted from the State Treasurer’s RUT, so the Regular RUT entered is $\$4,092,226.49 - \$437,102.83 = \$3,655,105.66$.

Electronic view

3. Road Use Tax Receipts	Regular RUTF - (Std 24.5% & SF451 TJ)	\$ 3655105.66
	Time-21 Funds	\$ 437120.83
	City FM extension funds 306.4(3a) transfer from cities less than 500 population	\$ 17839.81

Item 4 RISE FUNDS

List amount of RISE funds received into the secondary road fund. List the funds in the year received regardless of when the cost was incurred or when reimbursement was applied for.

Item 5 FEDERAL BRIDGE REPLACEMENT FUNDS

List federal bridge replacement or rehabilitation funds received into the Secondary Road Fund.

Note for Federal-aid bridges funded through HBP: For “On-System” bridges, which are bridges on routes classified as Major Collectors or higher in the Federal Functional Classification (FFC) system, 80% of the project funds are Federal-aid and 20% of the project funds are Swap. For “Off-System” bridges, which are bridges on routes classified as Minor Collectors or Local routes, 100% of the project funds are Federal-aid. The FFC classification can be found on the [Iowa Highway Networks map](#).

Item 6 SWAP BRIDGE REPLACEMENT FUNDS

List Swap bridge replacement or rehabilitation funds received into the Secondary Road Fund. (This line item was new in the FY’20 Annual Report.)

Note for Federal-aid bridges funded through HBP: For “On-System” bridges, which are bridges on routes classified as Major Collectors or higher in the Federal Functional Classification (FFC) system, 80% of the project funds are Federal-aid and 20% of the project funds are Swap. “Off-System” bridges have no Swap funds. The FFC classification can be found on the [Iowa Highway Networks map](#).

Item 7 TRANSFER OF FARM TO MARKET FUNDS TO LOCAL SECONDARY ROAD FUND

List amount transferred per [Iowa Code Section 309.10](#). Transfers must meet the criteria shown in [I.M. 2.140](#), Transfer of Farm-to-Market Funds to the Local Secondary Road Fund. These transfers are infrequent.

Item 8 TAX REFUNDS AND/OR CREDITS

Refunds to taxpayers are not available for road purposes and are therefore considered to be reductions in receipts rather than expenditures, even though your auditor may show them as expenditures. Include tax refunds and/or credits, **including fuel tax refunds**. Also, include any state auditor's transfers/corrections, errors, and canceled warrants issued and canceled in the same accounting year. If warrants issued in past years are canceled, show this amount as a miscellaneous receipt on Item 26 and note the initial year issued in the description. Include tax refunds/credits on this line item that were received in the fiscal year for which this report is being completed regardless of the year in which the taxes were paid and the refund was applied for.

Item 9 MISCELLANEOUS RECEIPTS

This is the total of Items 12 through 26, as shown Item 27.

Item 10 TOTAL RECEIPTS TO SECONDARY ROADS

This is the total of all the receipts to the Secondary Road Fund. It is computed by summing Items 2 through 9.

Item 11 TOTAL FUNDS TO ACCOUNT FOR

This is the sum of Items 1 and 10. It is the sum of the auditor's end balance on June 30 of the previous year and the current year's receipts. It gives a total of all monies that were available to the secondary road fund.

Items 12 - 26 MISCELLANEOUS RECEIPTS ITEMIZED

Item 12 Right-of-way sold or Leased

Item 13 Real Estate and Buildings sold or rented

Item 14 Gravel Pits and Rock Quarries Leased or Royalties

Item 15 Old Equipment Sold

Item 16 Used Materials, Supplies and Junk sold

Item 17 Cash Donations

Item 18 Licenses or Permits

Item 19 Reimbursements to Secondary Road Fund – List out the reimbursements received to Secondary Roads during this fiscal year.

- Item 20 Special Assessments – list special assessments received as per [Iowa Code Section 311](#)
- Item 21 Other FHWA Funds or Grants – list all other funds received from FHWA (Federal Highway Administration), such as Emergency Relief (ER), TAP, RAISE, BIP, SS4A funds, and other grants
- Item 22 State Bridge Funds + Other State Funds– list any County Bridge Construction Funds or other state funds received this FY. Examples include:
- County Bridge Construction Funds (State-County Bridge) reimbursements for projects on non-FM routes
 - STBG-Swap funds reimbursed on a non-FM minor collector
 - HSIP or TSIP reimbursement
 - Sign Replacement Program reimbursement
- Item 23 Other Federal Funds not from FHWA – list all other Federal funds received that didn't originate from FHWA, such as any NRCS, EWP, Forest Service, HUD or other Federal Grants received this FY. Include FEMA in Item 24 (see below).
- Item 24 FEMA Disaster Aid – list all FEMA disaster aid funds received this FY.
- Item 25 Transfers from other funds to Secondary Roads – list all transfers from other funds, except LOST, to the Secondary Road Fund (ex: TIF or Rural Supplemental funds transferred directly into the Secondary Road Fund)
- Item 26 Use Item 26 to list other special categorical receipts that are not covered by Items 12 - 25, including receipts from negotiated TJ agreements. Include warrants issued in past years that have been canceled, and note the initial year issued in the description.

SHEET 4 - 70X ADMINISTRATION AND ENGINEERING COSTS

The Accounting Code Series listed in [I.M. 2.070](#) explains what expenditures are to be included in 110 through 250 categories. Expenditures must be reported in one of those categories; there are no exceptions.

SHEET 5 - 020 COUNTY CONSTRUCTION COSTS

The Accounting Code Series in [I.M. 2.070](#) explains most of the 310 through 390 categories. All ROW expenditures are reported in the 310 category. All other expenditures must fit into one of the 320-390 categories.

The Raw Local Construction Totals minus the ROW costs (310) should equal the sum of the current year project totals on Sheet 10 (Local Projects).

The Day Labor Construction Costs total must match the sum of the total day labor portions on Sheet 10 (Local Projects).

DEDUCT FOR COSTS ACCOUNTED FOR UNDER 721 & 722 SERIES OF GENERAL ROADWAY EXPENDITURES

Equipment Deductions

The total costs for Day Labor construction projects include equipment operating costs. The county's costs for equipment and equipment operations are accounted for in the General Roadway Expenditures in the 721 series. However, equipment costs also need to be reported as a project cost on Sheet 10 (Local Projects) in order to give a true picture of the total cost to construct each project. The Annual Report application automatically pulls each of the budget category totals together onto Sheet 2 (Financial Sheet for Secondary Road Funds). Therefore, in order to avoid duplicating the equipment costs in both the General Roadway Expenditures and Construction categories, an adjustment to the Day Labor project costs for duplicated expenditures is necessary. If the adjustment was not made to deduct the expenses from the 020 Construction category, the Annual Report application would "double count" them.

For example, a project to install a new roadway culvert pipe could include 10 hours of excavator time. If the hourly rate for a hydraulic crawler excavator were \$67.53 per hour, multiplying the rate by the hours used shows a cost of \$675.30 to the project for the excavator use. While the total cost reported on Sheet 10 (Local Projects) for the project needs to include this amount, the county's costs for operating the equipment are accounted for in the General Roadway Expenditures category of the budget. In order to avoid duplication of the excavator cost, the total costs for the 020 item of the Financial Sheet will need to be adjusted by \$675.30. The Annual Report application will make the adjustment automatically if an equipment deduction is entered on Sheet 5.

Deduct For Items Accounted For Under 721 & 722 Series	
Equipment (Operation, Tools and Supplies)	\$ 196865.92
Material	\$ 239840.68
Total to Deduct from Raw Local Construction Total	\$436,706.60
Adjusted Local Construction Expenditures	\$217,826.53
Reimbursable Construction Items	\$ 0
Net Adjusted Construction	\$217,826.53

In accordance with stipulations in [309.93](#) and [314.1A](#) of the Iowa Code, the DOT has determined hourly rates for the various pieces of construction and maintenance equipment typically used by counties. The rates can be found on the Local Systems webpage at: https://iowadot.gov/local_systems/Equipment-Rates.

Note: If there is a deduction shown on Sheet 5 for equipment, the “Used on Project This FY” box on Sheet 11 (Road/Sheet Equipment Inventory) should be checked for the corresponding pieces of equipment.

Materials Deductions

The total costs for Day Labor construction projects may include materials incorporated into the project that are taken from county material stockpiles. The county’s costs for stockpiled materials are already accounted for in the General Roadway Expenditures in the 722 series. However, the material cost also needs to be reported as a project cost on Sheet 10 (Local Projects) in order to give a true picture of the total cost to construct each project. The Annual Report application automatically pulls each of the budget category totals together onto Sheet 2 (Financial Sheet for Secondary Road Funds). Therefore, in order to avoid duplicating the equipment costs in both the General Roadway Expenditures and Construction categories, an adjustment to the Day Labor project costs for duplicated expenditures is necessary. If the adjustment was not made to deduct the expenses from the 020 Construction category, the Annual Report application would “double count” them.

According to current practices, any materials purchased specifically for a project classified as “construction” should be charged to the 300 series. This would include both materials purchased through a bid letting and without a bid letting. Materials initially purchased and stockpiled mainly for maintenance, such as bulk orders of CMP, should be put into the 722 series. Materials shown in the “Materials” deduction line on Sheet 5 are those materials which are pulled out of the 722 series stockpiles for use on a “construction” project. (See [I.M. 2.070](#) for accounting code explanations.)

To summarize, any materials purchased specifically for a “construction” project should be attributed to the 300s series while any materials pulled out of general maintenance stock for a project should be shown as a materials adjustment on Sheet 5. (See [I.M. 2.010, Attachment A](#) for definitions of construction vs. maintenance.)

Electronic view

Deduct For Items Accounted For Under 721 & 722 Series	
Equipment (Operation, Tools and Supplies)	\$ 31041.70
Material	\$ 25258.73
Total to Deduct from Raw Local Construction Total	\$56,300.43
Adjusted Local Construction Expenditures	\$2,014,593.39
Reimbursable Construction Items	\$ 0
Net Adjusted Construction	\$2,014,593.39
Remarks	

ADJUSTED LOCAL CONSTRUCTION EXPENDITURES

This figure is the raw local construction costs minus the duplicated costs accounted for in the 721 and 722 General Roadway Expenditures.

REIMBURSABLE CONSTRUCTION ITEMS

Reimbursable Construction Items are those project related costs that were initially paid from the Secondary Road Fund and then were repaid by outside agencies or by a transfer of other county funds, unless the repayment comes from one of the previously listed categories that are to always be considered receipts. The costs shown here must be paid for from the Secondary Road Fund and reimbursed to that fund by others in the same accounting year.

Liquidated damages paid to the county by a contractor for a construction project should be entered here as a reimbursable construction item.

NET ADJUSTED CONSTRUCTION

The total of the Reimbursable Construction Items is subtracted from the Adjusted Local Construction Expenditures to arrive at the Net Adjusted Construction cost. This is the cost that is carried back to Item 7, 020 Construction, on Sheet 2 (Financial Sheet For Secondary Road Fund).

SHEET 6 and 7 - 71X ROADWAY MAINTENANCE COSTS

Report all expenditures related to the maintenance of secondary roads and bridges in this area. Explanations of the various work categories are provided in [I.M. 2070](#).

Reimbursements for maintenance work charged should be included in the locations provided. The application pulls the net costs into the appropriate line items on Sheet 2. Please note the special procedure for reporting road clearing costs below.

Examples – Printed view

* 710 BRIDGES AND CULVERTS		
420 Bridges		\$338,639.28
431 Pipes		\$118,758.14
432 Box		\$2,497.03
Reimbursements (List)		
Wage Reimbursement		\$2,682.90
TOTAL REIMBURSEMENTS (Subtract)		\$2,682.90
NET EXPENDITURES (Enter on Line 8, Sheet 2)		\$457,211.55

	488 Drainage Dist. Tie	\$0.00
	489 Miscellaneous	\$10,479.77
SUBTOTAL		\$242,639.79
Reimbursements (List)		
County Line Reimbursement		\$5,519.87
TOTAL REIMBURSEMENTS (Subtract)		\$5,519.87
NET EXPENDITURES (Enter on Line 8, Sheet 2)		\$2,990,139.65

714 - ROAD CLEARING

Counties may pay for road clearing items out of their secondary road fund, a separate county road clearing fund (a special component of Rural Basic), or a combination of both.

Expenditures from the secondary road fund for road clearing purposes are to be listed on Sheet 7 (71X Roadway Maintenance) under 714 Road Clearing. Reimbursements or receipts from the separate county road clearing fund for road clearing purposes are to be listed on Sheet 7 (71X Roadway Maintenance) under 714 Reimbursements to Road Clearing.

Expenditures paid directly from the separate county road clearing fund that were for secondary road clearing purposes are not to be listed here but rather on Sheet 12 (Expenditures for Secondary Roads Not Accounted For Through the Secondary Road Fund).

For example, if county conservation does the secondary road clearing as part of their duties and the county pays for these services through the secondary road fund, record the payments on Sheet 7 (71X Roadway Maintenance). If the same services were performed but not paid out of the secondary road fund, do not list any amount on Sheet 7 (71X Roadway Maintenance), but do list the expenditure on Sheet 12 (Expenditures For Secondary Roads Not Accounted For Through the Secondary Road Fund).

SHEET 8 - 72X GENERAL ROADWAY EXPENDITURES

Reimbursements to New Equipment (Code 610): Insurance settlements, vehicles or equipment sold to other county agencies etc., should be considered a reimbursement if the transaction took place in the same fiscal year as the purchase. Treat it as a miscellaneous receipt if the payment was not received in the same fiscal year as the expenditure. The same procedure applies to reimbursements for the other categories on this sheet.

Example – Printed view

* 720 NEW EQUIPMENT		
610 New Equipment	\$745,584.22	
Total Reimbursements (Subtract)	\$402,927.37	
NET EXPENDITURES (Enter on Line 14, Sheet 2)		\$342,656.85

SHEET 9 - INDEBTEDNESS

List only indebtedness for the purpose of Secondary Roads, not the total indebtedness of the county for other purposes.

INDEBTEDNESS, BONDS, BANK LOANS and ANTICIPATORY CERTIFICATES

Fill out the Type, Issue Date, Description, Deposited Into, Purpose, and Term fields. The “Deposited Into” field may be the Secondary Road Fund or another fund at the County.

Enter the “Bond/Loan Amount Outstanding Beginning FY”, the “Proceeds Received this FY”, “Principal Paid this FY”, and “Interest Paid this FY”. The Bond/Loan “Outstanding Balance End of FY” will be automatically calculated.

If any new debt was deposited directly into the Secondary Road Fund (i.e., if the “Deposited Into” field shows secondary roads), report the total also on Sheet 3, under Miscellaneous Receipts – Other.

If any funding used for Secondary Road purposes was deposited this FY into another County Fund, such as the General Fund, Rural Basic Fund, or a special

fund for bond proceeds, report that amount on Sheet 12 (Expenditures for Secondary Roads Not Accounted for Through the Secondary Road Fund).

Example – Electronic view

✕
* Required fields

Edit Debt

<p>Type *</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> G.O. Bonding ▼ </div>	<p>Issue Date *</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> 7/29/2016 📅 </div>
<p>Description *</p> <div style="border: 1px solid #ccc; padding: 5px; min-height: 20px;"> \$4,675,000 General Obligation Capital Loan Notes, Series 2016B </div>	
<p>Deposited Into *</p> <div style="border: 1px solid #ccc; padding: 5px; min-height: 20px;"> 1500 Capital Project Fund; County Auditor's Budget; \$4,779,038.85 on 7/29/16 </div>	
<p>Purpose *</p> <div style="border: 1px solid #ccc; padding: 5px; min-height: 40px;"> Webster County Maintenance Facility at 1950 225th Street, Fort Dodge, Iowa for the maintenance, repair, and storage of secondary road department equipment and for sheriff's department equipment and evidence storage. </div>	
<p>Term (years) *</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: flex-end; align-items: center; width: 100%;"> 10 </div>	
<p>Amount Outstanding Beginning FY *</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> \$ 3800000.00 </div>	<p>Proceeds Received this FY</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> \$ 0 </div>
<p>Principal Paid this FY</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> \$ 0 </div>	<p>Interest Paid this FY</p> <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> \$ 0 </div>

An Anticipatory Certificate is used if a county is lacking in cash to pay for road work; the county may issue an anticipatory certificate to a contractor, who may then go to the bank and cash the anticipatory certificate. The bank would then charge the county interest.

SHEET 10 - LOCALLY FUNDED PROJECTS

This sheet should be used to list every construction (not maintenance) project on which local secondary road funds from the 020 Construction budget category were expended during the fiscal year being reported. Projects paid from the Farm-to-Market account should NOT be shown here unless, for some reason, a local expenditure was made on them. **(Note: These are NOT the pages for the reporting of final project costs in accordance with [Iowa Code section 309.93](#). Sheet 14 (Statement of Final Costs (HF-324)) is provided at the end of the report for those costs.)** The costs incurred should be broken down into the various accounting codes and work types provided.

Note: To determine if a project is construction or maintenance, see the [Local Systems Bid and Quote Thresholds webpage](#) and [I.M. 2.010, Attachment A](#).

Electronic view

2019 Status	Review Construction Costs x			Local Projects x
Financial Summary				
Receipts				
Administration and Engineering Costs				
Local Projects	L v	Pr... v	TP... v	Location
Construction Costs	✓	L-HMA...	34389	On Various Locations
Roadway Maintenance Costs	✓	BROS-...	29412	On 370TH ST, Over ROCK
General Roadway Costs	✓	BROS-...	36596	On 410TH ST, Over BEAV
Indebtedness				
Equipment				
Non SRF Funds				
Local Effort				
HF324 Projects (Final Costs)				
SD Bridges				
Resources				

The following information must be completed for each project reported.

Project Number:

The project number shown here should match the project number in the CFYP submitted.

Let As PN (If Different):

This information should only be completed if the project was let under a different project number.

TPMS ID:

This is the TPMS ID associated with the project. This ID number must be shown for every project reported on Sheet 10. Including the TPMS ID facilitates comparison of the reported projects to the CFYP and links project costs through reporting years. If the TPMS ID is absent, the Annual Report application will show the project as un-programmed. Please provide an explanation if the TPMS ID is not filled out.

FHWA # / Federal Bridge ID (For NBIS Structures):

If the project involves the replacement or rehabilitation of a structure on the NBIS (a 20' or longer structure), the FHWA Bridge number should be shown here. This should be the same number shown in the CFYP for the project.

Unprogrammed (check box):

This box should be checked if the project was not included in the CFYP. If the box is checked, please provide an explanation in the remarks field for expending money on an unprogrammed project.

Project Location:

This should be the location description in TPMS that was used for the preparation and submittal of the CFYP.

System:

This must be completed and should indicate the road system classification (Farm to Market or Local) that the project is located on. The Annual Report summary lists construction completed on each system, and that information is forwarded to the legislature, so it is important that this item is properly completed. Additionally, the system is used for checking TIME-21 requirements.

Percent Complete as of 6/30/20xx:

List the percent complete based on the ratio of current years costs and previous years costs to the estimated (or contract) final cost. This is the total % complete as of the end of this fiscal year. For example, if \$800,000 has been expended on a \$1,000,000 project, enter 80%. Do not mark the project as 100% complete until the retainage has been released and all payments are complete.

Note: It is not good practice to release the retainage on a project before the final audit has been completed. However, if a project has been completed and retainage has been paid but the audit has not been completed, it is recommended that the project be shown as 100% complete and recorded on Sheet 14 (HF324 Final Costs).

Note: If the majority of the project was paid through the Farm-to-Market account, but there were some local expenses incurred as well, do not mark the project as 100% complete on Sheet 10 until all of the payments, both local and Farm-to-Market, are 100% complete. (Typical examples of local expense on FM projects are construction survey, signs, adjacent ROW work by local crews, ROW acquisition, etc.)

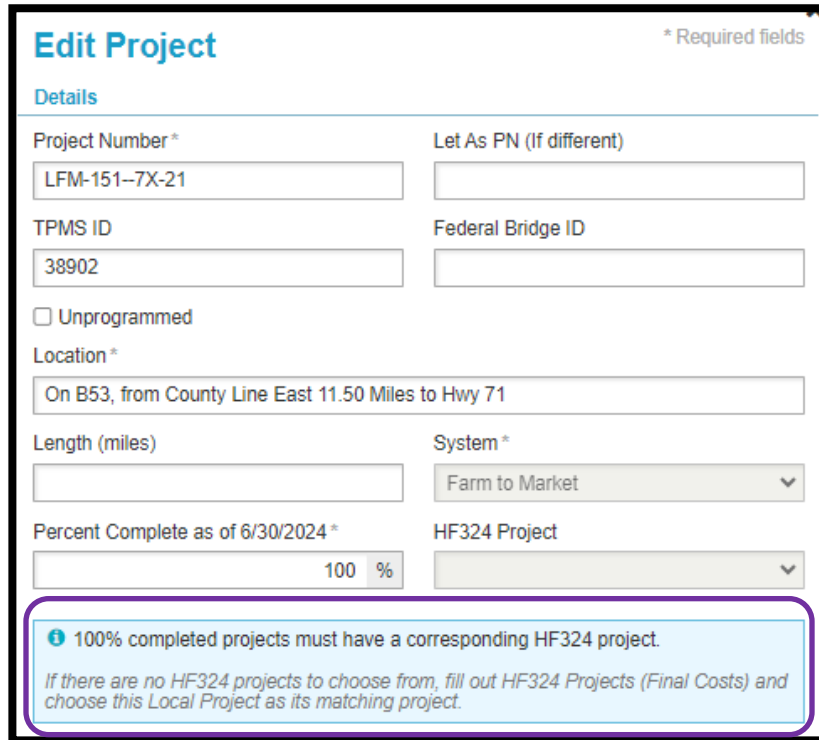
Also, include a note in the Remarks saying something similar to the following: "The majority of the project was paid through the FM account. The expenses shown on this sheet are the locally paid expenses only. These expenses were [insert description of expenses here]." Knowing what these expenses are will help when you go to report the project on Sheet 14 (HF324 Final Costs) later and have to complete the Day Labor Breakdown.

HF324 Project:

If the project is 100% complete and the project has been listed on Sheet 14 (HF324 Final Costs), select the HF324 project from the pull-down menu. This selection allows the reviewer to match up the projects listed on the two sheets in case projects were bundled or the project number was changed.

Below these items, informational warnings and explanations will display that alert the user to tasks that needs to be completed or items that need to be addressed. These items will disappear once the issue is resolved.

Electronic view



Edit Project * Required fields

Details

Project Number*	Let As PN (If different)
LFM-151-7X-21	
TPMS ID	Federal Bridge ID
38902	
<input type="checkbox"/> Unprogrammed	
Location*	
On B53, from County Line East 11.50 Miles to Hwy 71	
Length (miles)	System*
	Farm to Market
Percent Complete as of 6/30/2024*	HF324 Project
100 %	

100% completed projects must have a corresponding HF324 project.
If there are no HF324 projects to choose from, fill out HF324 Projects (Final Costs) and choose this Local Project as its matching project.

Project Cost Details:

Each project record provides a detailed listing of accounting classes and codes and types of work. Project costs should be listed according to their corresponding work type codes. Separate columns are provided for day labor and contract work. The item code totals are shown at the far right (print version only). Project totals are automatically calculated for each the day labor and contract work types, and the total project cost is shown.

The “All Years” total values must match the project costs reported on Sheet 14 (HF324 Final Costs).

When the project was initiated, a determination should have been made as to whether the project was considered maintenance or construction. (As a reminder, guidance on determining construction vs. maintenance can be found on the Local Systems [Bid and Quote Thresholds webpage](#) and in [I.M. 2.010, Attachment A.](#))

If the project is considered to be maintenance, the work is NOT subject to the Bid Threshold, and an unlimited amount of day labor may be utilized. **Maintenance projects should not be paid through the 020 Construction category and therefore should NOT be shown on Sheet 10.**

If the project is considered to be construction, the **total** amount of the project may exceed the Bid Threshold amount, but the **day labor portion**

must NOT exceed the threshold. In other words, the portion of the project NOT subjected to bids cannot exceed the threshold.

More information on the Bid Threshold may be found on the Local Systems [Bid and Quote Thresholds webpage](#).

All of the following should be considered “day labor”:

- work completed by Secondary Roads employees
- equipment costs for equipment used by Secondary Roads employees
- material costs for materials not purchased via formal bids, and
- work performed by a directly hired contractor (no formal bids taken).

Essentially, day labor can be considered any work performed or materials purchased for a specific project which were not subjected to formal bidding procedures. **Quotes do NOT count as formal bids.**

All day labor costs should be entered in the column labeled “Day Labor”, and all non-day Labor costs should be entered in the column labeled “Contract”. Again, the “Contract” column should only reflect payments made for projects (or portions of projects) that were publicly let. **“Contract” does NOT simply mean a contractor was hired.**

Edit Project

✕

* Required fields

Details

Project Number *

TPMS ID

Unprogrammed

Location *

Length (miles)

Percent Complete as of 6/30/2024 *
 %

Let As PN (If different)

Federal Bridge ID

System *

HF324 Project

i 100% completed projects must have a corresponding HF324 project.
If there are no HF324 projects to choose from, fill out HF324 Projects (Final Costs) and choose this Local Project as its matching project.

Costs

Type	Day Labor	Contract
320 Bridges	\$ 0	\$ 0
331 Pipe Culverts	\$ 0	\$ 0
332 Box Culverts	\$ 0	\$ 0
351 Street and Park	\$ 0	\$ 0

It is highly preferred to attribute professional services and project development costs to the Admin & Engineering budget category. However, if the costs were attributed to the 020 Construction category, they should not be listed as either “Day Labor” or “Contract” because they are not part of the true project construction cost. Rather, they should be reported in the “Professional Services” box at the bottom of the project entry window.

394 Guardrail	\$ 0	\$ 0
399 Other	\$ 0	\$ 0
Totals	\$0.00	\$0.00
Project Total (FY 2023)		\$0.00
Project Total (All Years)		\$0.00
Professional Services		\$ 0

Remarks:

Space is provided at the bottom of each record for special notes to explain unusual situations.

Also, for projects being paid through the Farm-to-Market account, enter a remark to explain any local expenditures shown. (Explain why the project is being included on Sheet 10, which is for locally paid projects only.)

Use of this field is encouraged in order to provide information that will reduce follow-up questions, especially when the application indicates a warning for the project.

Sheet 10 & Sheet 14 Comparison & General Notes

Projects on Sheets 10 and 14 may not correspond 1:1.

Sheet 10 – Local Projects

- Includes ONLY construction projects
- Includes ONLY projects with local expenditures
- These may be reimbursed by other funds.
- Only enter expenses for fiscal year being reported
- Based on the TPMS ID, the program will automatically sum the current year's expenditures and prior years' expenditures.
- Show a project as 100% complete only when retainage has been paid.
- All costs incurred that were not subject to formal bids should be recorded as day labor. For example, if materials were purchased via quotes and county crews did the work, the sum of those amounts should be shown as the total day labor cost for the FY.
- If a locally paid expenditure was made on a project which is largely paid through another account (i.e. the FM account), please provide a note saying, "Local expenditures only are shown on this sheet. The remaining project costs were paid through the xxx account."
- Professional services and design costs should be paid in the Admin & Engineering category, but if paid in Construction, list them in the "Professional Services" box.

Sheet 14 – HF 324 (Final Costs)

- Includes ONLY projects which are 100% complete.
- Consider project 100% complete when retainage has been paid.
- Contains projects from ALL funding sources (local, FM, bonds, LOST, etc.)
- Day labor costs should include all expenditures made which were not subjected to formal bids, which includes materials purchased via quotes and directly hired contractors.
- "Actual Day Labor" costs should match the day labor cost shown in the "AGC Day Labor Breakdown" except for the overhead amount.
- Total project cost should match the "All years" project total on Sheet 10 (Local Projects).
- Project type/road type/work type fields are present and are important for use in other dependent reports.
- Public letting checkbox shows bids were taken.
- Fund the contractor was paid out of.

SHEET 11 - ROAD EQUIPMENT INVENTORY

Sheet 11 was developed in accordance with [Iowa Administrative Code, 761 Transportation Chapter 178](#) to report the costs of purchasing, leasing, or renting county or city equipment used for maintenance and/or construction work on roads, streets, culverts or bridges. It also shows an accounting of the use of such equipment for construction, reconstruction, or improvement projects on county roads and city streets in the fiscal year being reported.

For examples of types of work that are considered construction, reconstruction, improvement or maintenance, refer to [I.M. 2.010, Attachment A](#). Refer also to [Appendix C](#) for frequently asked questions concerning Sheet 11.

Equipment should be reported on this form only if it is used for maintenance and/or construction work on roads, streets, culverts, or bridges and if it falls into one of the following categories:

- (a) self-propelled equipment, or
- (b) motorized, non-self-propelled equipment with a cost in excess of \$15,000.

Examples of these maintenance and construction activities can be found in [I.M. 2.010, Attachment A](#).

Exceptions: Equipment used exclusively for snow and ice removal (snow plows, spreaders, etc.) does not need to be reported. Also, mowers used only for maintenance mowing of roadsides do not need to be reported.

A separate line-item entry is required for each piece of equipment that meets the reporting requirements.

Complete Sheet 11 as follows:

Click on an entry to bring up the “Edit Equipment” box and fill out the applicable fields.

Local ID#: Enter the county or city identification number. If the county or city does not use an I.D. # for its equipment, leave this column blank.

Model Year: Enter the model year of the piece of equipment (1999, 2001, 1986, etc.).

Description: Enter a description of the equipment. These entries would be similar to Buick LeSabre car, Cat 12M motor grader, Int’l 4700 single axle truck, Ford L9000 tandem axle truck, etc.

Status: Indicate any changes in the equipment’s status from the previous year by entering one of the following: “new” if the equipment was purchased in the current year; “traded” if the equipment was traded in the current year; “junked” if the equipment was disposed of without receiving compensation in the current

year; or “sold” if the equipment was sold in the current year. If there is no change in the equipment’s status, leave this column blank.

Cost: If the piece of equipment was purchased by the county, enter the purchase price. If the piece of equipment was leased, enter the lease rate per unit of time, such as \$50 per hour, \$1,000 per month, etc., in the “Cost” and “/Unit” columns below. If the piece of equipment was rented, then enter the rental rate per unit of time, such as \$50 per hour, \$1,000 per month, etc. Note: The rate in this field should indicate what the county paid to rent a piece of equipment, NOT the rate the county charges others.

Cost Type: Choose purchase, lease, or rental.

Notes: Enter any desired notes in this field.

Electronic view

Edit Equipment * Required fields

Details

Local ID*	Model Year*
<input type="text" value="359"/>	<input type="text" value="2024"/>
Description*	
<input type="text" value="JD 6130M Tractor"/>	
Status	Cost
<input type="text" value="New"/>	<input type="text" value="\$ 95652.12"/>
Cost Type*	Cost Basis
<input type="text" value="Purchase"/>	<input type="text" value="Each"/>
Notes	
<input type="text"/>	

Print view

ROAD/STREET EQUIPMENT INVENTORY						
Local ID#	Model Year	Description	Price		Used on project this FY	Status
			Type	Amount		
101	2001	Dodge Pickup	Purchase	\$20,655.00 Each	No	N/A
104	2001	Dodge Pickup	Purchase	\$17,582.00 Each	No	N/A
105	2012	Ford Pickup	Purchase	\$26,987.00 Each	No	N/A
106	1997	Ford Pickup	Purchase	\$15,289.00 Each	No	N/A
107	1996	Dodge Pickup	Purchase	\$18,125.00 Each	No	N/A
108	1998	Dodge Pickup	Purchase	\$12,635.00 Each	No	N/A
109	1999	Dodge Pickup	Purchase	\$20,709.00 Each	No	N/A
111	2006	Chevrolet Pickup	Purchase	\$20,233.00 Each	No	N/A
112	2010	Ford Pickup	Purchase	\$22,946.00 Each	No	N/A
113	2012	Ford Pickup	Purchase	\$16,739.00 Each	No	N/A

On the summary screen for this sheet, check the box under the “Used on Project this FY” column for any pieces of equipment used on a construction, reconstruction, or improvement project this fiscal year, including any day labor construction projects. **If an equipment deduction is shown on Sheet 5 (Construction Costs), some equipment should be checked on Sheet 11 as having been used on a project. The application will show an error if a deduction is shown but no equipment is selected.**

Electronic view

Used On Project This FY	I..	Description	M..	Co...	Cost	Co...	St...
<input type="checkbox"/>	#239	Chev Pickup 4WD Dbl ...	2019	Purchase	\$26,76...	Each	New
<input type="checkbox"/>	#238	Chev Pickup 4WD Dbl ...	2019	Purchase	\$26,76...	Each	New
<input type="checkbox"/>	#237	Chev Pickup 4WD Dbl ...	2019	Purchase	\$27,73...	Each	New
<input checked="" type="checkbox"/>	#236	Chev Pickup 4WD Dbl ...	2019	Purchase	\$27,73...	Each	New
<input type="checkbox"/>	#235	Chev Pickup 4WD Dbl ...	2019	Purchase	\$27,05...	Each	New
<input type="checkbox"/>	#234	Chev Pickup 4WD Dbl ...	2019	Purchase	\$27,05...	Each	New
<input type="checkbox"/>	#233	Chev Pickup 4WD	2019	Purchase	\$25,82...	Each	New
<input type="checkbox"/>	#232	Chev Pickup 4WD	2019	Purchase	\$25,82...	Each	New
<input type="checkbox"/>	#231	Chev Pickup 4WD	2019	Purchase	\$25,82...	Each	New
<input type="checkbox"/>	#229	Sterling Dump Truck	2002	Purchase	\$40,00...	Each	New
<input type="checkbox"/>	#228	Sterling Dump Truck	2001	Purchase	\$41,00...	Each	New
<input type="checkbox"/>	#227	Sterling Dump Truck	2001	Purchase	\$41,00...	Each	New
<input type="checkbox"/>	#224	Motor Grader	2018	Purchase	\$310,2...	Each	New
<input type="checkbox"/>	#215	Motor Grader CAT 12M3	2015	Purchase	\$286,2...	Each	

SHEET 12 - EXPENDITURES FOR SECONDARY ROADS NOT ACCOUNTED FOR THROUGH THE SECONDARY ROAD FUND

This sheet was designed to show expenditures for Secondary Road purposes (i.e., expenditures made on behalf of Secondary Roads) that were not accounted for through the Secondary Road Fund because the monies were not transferred into the Secondary Road Fund. The expenditures are paid directly out of other funds. The need for this sheet is to provide a method to document such expenditures so they can be counted towards the county's local effort requirement. Any unusual situations should be noted in area provided for notes on the last sheet of the report.

Examples of expenditures made for Secondary Roads purposes from other funds could include, but are not limited to:

- payments made by the county auditor from a county fund for FICA, IPERS, health insurance, etc.,
- payments made directly from a LOST fund for construction projects,
- rock or equipment purchased directly from the county's general fund,
- expenditures paid directly from the separate county road clearing fund that were for secondary road clearing purposes, and
- debt deposited directly into another county fund used for Secondary Roads purposes.

SHEET 13 - LOCAL EFFORT PROVISION WORKSHEET

[Iowa Code Section 312.2\(5\)](#) requires the Treasurer of State to reduce the Road Use Tax (RUT) payments to counties that do not transfer and/or provide to secondary roads a minimum of 75% of the potential revenue that could have been transferred and/or provided for secondary road purposes.

The Iowa DOT takes 75% of the potential receipts available to the county minus actual secondary road receipts and if that amount is positive (actual receipts are less than the 75% potential), it is reported to the Treasurer of State for reallocation of RUTF to other counties.

This sheet automatically gathers numbers from other sheets throughout the Annual Report and calculates the values.

The following is a short description of each item on the Local Effort Provision Worksheet:

Section 1 TABULATION OF ACTUAL RECEIPTS

All values are automatically entered from Sheets 3 & 12.

- A. Shows levies up to the maximums of \$0.16875 per thousand for "General" and \$3.00375 per thousand for "Rural". Lists levy amounts and dollar amounts from Sheet 3 (Receipts).

- B. Tax Receipts - from Sheet 3 (Receipts), Item 2. Receipts on Item B1 include property tax (current & delinquent), state credits, etc. Receipts from Local Option Sales Tax are shown on B2.
- C. Other Funds Transferred into Secondary Road Fund - Items such as licenses, permits, county assistance, contributions for road improvements etc. IF these fees/funds are collected outside of the Secondary Roads Department and are transferred in. (See Special Local Effort Notes later in these Sheet 13 instructions.) Generally, this category contains a small amount of funds.
- D. Other Funds Provided for Secondary Road Purposes (from Sheet 12) - Funds provided directly for secondary road purposes which did not pass through the secondary road account. Uses figure from Sheet 12 (Expenditures For Secondary Roads Not Accounted For Through the Secondary Road Fund), Item 5 in the expenditures
- E. Total Receipts - Add B1 through D

Electronic view

Section 1 - Tabulation of Actual Receipts					
A. Secondary Road Levies Transfer amounts must equal Valuations X SR Levy Rates	Property Tax, Delinquent Tax, Credits, etc.	Valuation	Gross County Levy Rates	Secondary Road Levy Rate	SRF Transfer Amounts
	Rural Basic	\$614,145,991.00	3.95 Max=\$3.95/\$1000	2.63643 Max=\$3.00375/\$1000	\$1,619,150.00
	General Basic	\$948,371,595.00	3.5 Max=\$3.50/\$1000	0.11072 Max=\$0.16875/\$1000	\$105,000.00
B1. Total Tax Receipts					\$1,724,150.00
B2. Local Option Sales Tax Deposited Directly into Secondary Road Fund					\$0.00
C. Other Funds Transferred Into the Secondary Road Fund (From Sheet 3, Line 24)					\$0.00
D. Other Funds Provided for Secondary Road Purposes (From Sheet 12)					\$287,058.70
E. Total Receipts (Add B through D)					\$2,011,208.70

Section 2 CALCULATION OF MAXIMUM REVENUE POTENTIAL

- A. All Property Value. The value calculated in A comes from the General Basic valuation on Sheet 3 (Receipts), Item 2. The value calculated in B

comes from the Rural Basic valuation on Sheet 3, Item 2. Both of these valuations are obtained from the state Department of Management by the ICEA Service Bureau and are “locked”. (Note: Per [Iowa Code Section 331.429](#) this is the “assessed value on all taxable property” in the county. The state Department of Management has indicated this includes assessed value of utility property)

- B. Rural Property Value.
- C. Total Revenue Potential = Sum of 2A + 2B.

Electronic view

Section 2 - Calculation of Maximum Revenue Potential: Code Section 331.420	
A. All Property Value / 1000 x \$.16875	\$160,037.71
B. Rural Property Value / 1000 x 3.00375	\$1,844,741.02
C. Total Revenue Potential (Add 2A and 2B)	\$2,004,778.73

Section 3 COMPLIANCE TO LOCAL EFFORT PROVISION

- A. Minimum Requirement -- 75% of the potential revenue. (Item 2C times 0.75)
- B. Actual Receipts - Total receipts from Item 1E.
- C. Amount Subject to Reallocation (3A - 3B) - Future RUTF receipts will be reduced by any positive number listed on 3C of this sheet.

Electronic view

Section 3 - Compliance to Local Effort Provision: Code Section 312.2(5)	
A. Minimum Requirement (Line 2C Total (2004778.73 x 0.75)	\$1,503,584.05
B. Actual (Section 1 Line E)	\$2,011,208.70
C. Amount Subject to Reallocation	\$0.00
Local Effort Percentage	100.321%

Local Effort Percentage – The percent of possible local effort made. This value must be greater than 75% to avoid loss of future RUTF. It is possible for this number to exceed 100% if the county contributes more than just property taxes to Secondary Roads.

SPECIAL LOCAL EFFORT NOTES

ITEMS CREDITED TOWARD LOCAL EFFORT:

1. Tax Receipts - Property tax and credits and Local Option Sales Tax (if credited to the Secondary Road Fund).
2. The following items if they are collected outside of the Secondary Roads Department and are then transferred to the Secondary Roads account (eligible for Sheet 3, Item 25).
 - a) Contributions for Secondary Road Improvements - Examples are cash and property donations by individuals for improvements to secondary roads.
 - b) Other Monies – Such as the sale of anticipatory certificates, special assessments, sale of vacated road property and haul road or detour payments.
 - c) Discretionary Funds Transferred into the Secondary Road Fund – Examples are TIF, county assistance fund, license, permit, and inspection fees collected outside of the Secondary Roads Department, etc. (An example of these permit fees might be fees for utility permits collected by the County Treasurer and deposited into the Secondary Roads account.) Do not include permits for dust control.
3. Local Option Sales Tax (LOST) – This will be pulled from either Sheet 3 (Receipts), Item 2 if LOST funds are deposited directly into the Secondary Roads account or from Sheet 12 (Expenditures For Secondary Roads Not Accounted For Through the Secondary Road Fund) if the LOST funds are paid out of a non-Secondary Roads account on behalf of Secondary Roads.
4. Discretionary Funds Paid Directly From Other County Funds for Secondary Road Purposes - (From Sheet 12 of the Annual Report)

Examples are TIF, FICA, IPERS, insurance costs related to road operations, road clearing, etc.

ITEMS NOT CREDITED TOWARDS LOCAL EFFORT:

1. Reimbursements and Refunds - Examples are Federal-aid bridge funds, Swap bridge funds, research funds, disaster payments, road clearing or weed fund reimbursement (unless used for weed and brush control in road ROW), city engineering, construction or maintenance reimbursement, dust control reimbursement, refund of life insurance premium, recovery on insurance losses, railroad project reimbursement, road transfer agreement payments, federal excise tax refunds, reservoir road payments, tax free land payments, etc.
2. Sale/Income From County Assets - (Unless it exceeds purchase amount)

Examples are sale of used material, real estate (except sale of vacated road property), equipment, farm or building rent, etc.

NOTE: If sale price does exceed the original purchase price, only the excess amount will be considered as local effort.

3. Road Use Tax Receipts.

SHEET 14 - STATEMENT OF FINAL COSTS (HF324)

This sheet was developed in accordance with [Iowa Administrative Code, Transportation \[761\], Chapter 178](#). Report **ALL** (local, FM, Swap, and FA) completed county road projects on the farm-to-market and local secondary road system for which the final total cost (not partial cost) exceeded 90% of the bid threshold at the beginning of the fiscal year. For fiscal year (FY) 2024, counties should only report projects with construction costs greater than 90% of \$120,000. For more information on bid thresholds, visit this website: https://iowadot.gov/local_systems/Bid-and-quote-thresholds

This reporting requirement includes day labor or public or private contracts for construction, reconstruction, or improvement project(s) completed for which final payment(s) was made during the fiscal year. For examples of types of work that are considered construction, reconstruction, improvement or maintenance, refer to [I.M. 2.010, Attachment A](#).

If a county has not completed any projects that exceed these cost reporting thresholds, leave this section blank.

It is generally not good practice to release the retainage on a project before the final audit has been completed. However, if a project has been completed and retainage has been paid but the audit has not been completed, it is recommended that the project be shown as 100% complete on Sheet 10 (Local Projects) and be recorded on Sheet 14.

For the locally paid projects on this sheet, the final total project cost should match the “All Years” total project cost on Sheet 10 (Local Projects). The application will display a warning if these totals do not match. If the warning is not resolved, provide an explanation for the non-matching totals.

Projects whose final cost is less than 90 percent of the bid threshold don't need to be reported on this form. However, those projects still need to be reported on Sheet 10 (Local Projects) per [Iowa Code section 309.22](#).

Note: Refer to [Appendix B](#) for an example Day Labor Cost Calculation. Refer also to [Appendix C](#) for frequently asked questions.

Complete Sheet 14 as follows:

Click on a project in the main screen to open the “Edit Project” window. In the “Edit Project” window, enter the following information.

Details:

Project Number - Enter the number assigned to the project. This may be the number used in a public letting, programmed in a construction program, or assigned for accounting purposes. (The as-let project number is preferred.)

TPMS Number – Enter the TPMS number that was assigned to this project. The Annual Report application uses the TPMS ID to facilitate comparison of the reported projects with the CFYP and to link project costs through reporting years.

Location – Enter the location of the project. This should match the description used in TPMS during project development or programming.

Route - Enter the name of the route on which the project is located.

Local ID – Enter the local ID (the county’s name for the structure) if there is one.

Electronic view

The screenshot shows a web-based form titled "Edit Project" with a sub-section "Details". A legend indicates that fields with an asterisk are required. The form contains the following fields:

Project Number *	TPMS ID
<input type="text" value="BRS-SWAP-2912(601)--FF-21"/>	<input type="text" value="34728"/>
Location *	
<input type="text" value="On B53, Over LITTLE SIOUX RIVER, S25 T95 R36"/>	
Route	Local ID
<input type="text"/>	<input type="text"/>

Local Projects:

Local Projects – The application will include a listing of the projects that have been entered on Sheet 10 (Local Projects) and are listed as 100% complete. Select the Sheet 10 project(s) that are associated with the Sheet 14 entry.

Electronic view

Local Projects

<input type="checkbox"/> 34728 BRS-SWAP-2912(601)--FF-21	<input type="checkbox"/> 38881 LFM-147--7X-21
<input type="checkbox"/> 44858 LFM-152--7X-21	<input type="checkbox"/> 38901 LFM-150--7X-21
<input type="checkbox"/> 49813 L-FR7722--73-21	<input type="checkbox"/> 38902 LFM-151--7X-21
<input type="checkbox"/> 38900 LFM-146--7X-21	

Project (TR-608) Classifications:

Type - Enter either “Road” or “Bridge”. This data is used for other purposes and reports, so it’s important to make the correct selection.

Note: If the project number contains BRS, BROS, or another project number that is solely dedicated to bridge projects, the Annual Report application will not allow the project to be saved if the “Type” chosen is not Bridge.

Surface Class – No matter what type of project is being reported, select the surface type reflective of the roadway associated with the project: Earth, Granular, Hard-Surfaced, or Paved.

Work Type – Enter one of the following:

- Rehabilitation – partial restoration of service life
- Renewal – Replacement or reconstruction sufficient to restore full service-life to the route
- Upgrade – indicates that the project expanded the extent, size and composition of the network.

Miles – Enter the length of the project, in miles.

Electronic view

Project Classification

Type *	Surface Class *
Bridge ▼	Paved ▼
Work Type *	Miles
Renewal ▼	<input type="text"/>

Costs:

Estimated Costs - If day labor was used after letting the project and rejecting all bids, enter the cost of the lowest bid received. If the project was let and awarded, enter either the county's pre-letting estimate of the project cost (i.e., the engineer's estimate) or the cost that was in the five-year construction program, whichever was most realistic.

Note: The estimated cost is especially important if the project cost is near the day labor threshold or if day labor was utilized and the threshold was exceeded.

Professional Services – IF professional services or project development costs were charged to the project in the 020 Construction category, provide that amount in this field. If any associated professional services or project development costs were paid from the Admin & Engineering budget category, no value should be entered here.

Public Letting - Check the box if the project was publicly advertised and let for bids. If materials were subjected to public bid (a formal letting), even though the contractor/labor was not, still check the box to indicate "Yes" for public letting.

Contractor - On projects or parts of a project that were contracted out, enter the contractor's company name in this field.

(Contractor) Paid Out Of – List the fund from which payments were made for the project. This is the fund which "fronted" the money for the project, the fund from which the direct payment to the contractor was made. For example, for an 8J or SE Swap bridge project, this would be the Secondary Road Fund rather than the HBP account. For projects that were paid from multiple funds, pick the fund that paid for the majority of the costs.

For all DOT-administered projects, the system prefix, which is the number after the -- in the project number, indicates whether the project is on the FM system or not. To identify projects that are paid through the FM account, refer to [I.M. 3.060](#). Locally paid projects (those not paid through the FM account) will have either Area Service or non-FM in the description. Area Service is the term used for routes that are not designated as FM. See below for an example from [I.M. 3.060](#).

Federal Funds			
Highway Bridge Program (HBP) FUNDING			
BHOS	5N	BHOS-C071(082)--5N-71	Bridge rehab on FM roads (off-system)
BHS	63	BHS-C071(082)--63-71	Bridge rehab on FA highway (on-system)
BHS	7V	BHS-C071(082)--7V-71	Bridge rehab on FA highway (on-system) non FM
BHOS	89	BHOS-C071(082)--89-71	Bridge rehab on Area Service roads (off-system)
BHM	8K	BHM-1945(601)--8K-77	Bridge rehab on Urban System (on-system)
BROS	5F	BROS-C071(082)--5F-71	Bridge replacement on FM roads (off-system)
BROS	8J	BROS-C071(082)--8J-71	Bridge replacement on Area Service roads (off-system)
BRS	60	BRS-C071(082)--60-71	Bridge replacement on FA highway (on-system)
BRS	7U	BRS-C071(082)--7U-71	Bridge replacement on FA highway (on-system, non FM)
BRM	8N	BRM-1945(601)--8N-77	Bridge replacement on Urban System (on-system)
BROS	8J	BROS-1945(601)--8J-77	Bridge replacement in city on Local road (off-system)

Contract Amount - Enter the dollar amount of the original contract.
 Note: This field will be gray, and no entry will be allowed if the “Public Letting” box is not checked. In order for a cost to be a contract cost, a project must have been publicly let.

Contract Adjustment - Enter the cumulative dollar amount of any additional cost or cost reductions as determined by extra work orders, change orders, or bid item quantity adjustments.

Day Labor Amount – Enter the originally estimated cost of day labor (i.e., the cost of day labor from the engineer’s estimate). An engineer’s estimate should have been prepared in order to assess the necessity for bids.

Day Labor Adjustment - Enter the amount by which the actual cost of the day labor differed from the originally estimated cost reported in the Day Labor Amount field.

Note: The total day labor costs shown in this section may differ from the Day Labor Breakdown costs entered in the next section because of overhead and indirect costs.

Actual Total – This is the total project construction cost. It is the sum of the Contract Amount, Contract Adjustment, Day Labor Amount, and Day Labor Adjustment. The field is calculated automatically based on the information entered in the four preceding fields.

Electronic view

Costs	
Estimated Costs	Professional Services
\$ 2550000	\$ 0
<input checked="" type="checkbox"/> Public Letting	
Contractor	Paid Out Of
Godbersen-Smith	Farm to Market
Contract Amount	Contract Adjustment
\$ 2218553.45	\$ 24743.80
Day Labor Amount	Day Labor Adjustment
\$ 0	\$ 0
Actual Total: \$2,243,297.25	

Day Labor Breakdown:

Note: These are the day labor numbers reported per Iowa Code Sections [309.93](#) and [314.1A](#), and [Iowa Administrative Code, \[Transportation 761\], Chapter 178](#).

Wages & Benefits - Enter the total dollars associated with the construction work performed by county employees on the project. Include the total salaries (including overtime), plus corresponding fringe benefit costs (IPERS, FICA, Insurance, etc.), paid to public employees for the time they devoted to the project.

Equipment - Enter the total dollars associated with the equipment used on this project. The rate for the individual pieces of equipment may be the actual lease or rental rate, if the equipment is leased or rented, or the rate as determined by the Iowa DOT. If a piece of equipment used on the project is not shown, contact the Local Systems Bureau (515-239-1528) for assistance. Do **not** use locally determined rental rates.

Iowa DOT equipment rates can be found on the Local Systems website at: https://iowadot.gov/local_systems/Equipment-Rates.

Materials - Enter the total cost of materials and supplies acquired, consumed, or expended for the project if those materials were not acquired via formal bids. This may be the cost directly chargeable by invoice, or it may be charged from stock. If used material is utilized, enter the salvage value.

Overhead - Enter the overhead or indirect costs incurred by the county or city, as a pro rata share associated with the day labor project. If a county or city has determined an overhead rate based on an accountant's review of their public records, that rate may be used. If no overhead rate has been determined, at a minimum, the county must use ten percent of the total direct salary or wage costs (excluding fringe benefits) charged to the project. Costs for IPERS, FICA, Insurance, etc. are not overhead costs, but they are included as labor costs in the "Wages & Benefits" field, so reporting overhead as 10% of the "Wages & Benefits" field is more than is required, although it is likely a much easier figure for the county to calculate than direct wages.

Day Labor Total - This value is calculated automatically and is checked against the day labor reported in the Costs section. If the Day Labor Total minus Overhead from the Day Labor Breakdown section does not equal the sum of the Day Labor Amount and Day Labor Adjustment field from the Costs section, a warning will display. If the warning is not resolved, an explanation is required.

Electronic view

Day Labor Breakdown	
Wages & Benefits	Equipment
\$ 29916.42	\$ 25846.03
Materials	Overhead
\$ 40393.60	\$ 1702.58
Day Labor Total: \$97,858.63	

Note: This form and the documentation used to develop the costs are public records. As such, they are open to inspection to see if a county or city actually saved money by doing the work by day labor.

Example: Print view

STP-S-C084(157)--5E-84			
B14 - STP-S-CO84()5E-84			
Road - Paved - Upgrade / Engineer's Estimate: \$1,778,165.00 / Public Letting: Yes / OMG Midwest			
Contractor Paid Out Of: Farm to Market			
Project Summary	Contract Payments	Actual Day Labor	Total
Construction Costs	\$1,903,106.00	\$19,939.00	\$1,923,045.00
Less Adjustments	-\$55,838.00	\$0.00	-\$55,838.00
Final Costs	\$1,847,268.00	\$19,939.00	\$1,867,207.00
Day Labor Breakdown (AGC Method)			Results
Labor (Wage + Benefits) X (Hours Worked)			\$6,118.00
Equipment (DOT or Actual Rental rate) X (Hours Used)			\$8,225.00
Materials (Actual Cost)			\$5,596.00
Overhead (Figure as 10% of Labor)			\$612.00
Total Day Labor			\$20,551.00

[Iowa Code Section 314.1](#) requires public agencies to advertise and let to bid any public improvement that involves construction, reconstruction, or improvement of a highway, bridge, or culvert that has a cost in excess of the applicable bid threshold. According to [subsection 3a of 314.1](#), the public agency has the option to reject bids and re-advertise and re-let the project or build by day labor at a cost not in excess of the lowest bid received. The public agency should exercise extraordinary care to keep accurate records of the day labor costs to ensure the day labor project doesn't exceed the bid thresholds or the lowest bid received. Also, projects should not be arbitrarily divided into smaller projects to avoid complying with the bid threshold requirement to let a project.

Sheet 14 Double-Checks:

There are a few pieces of information that should be checked on Sheet 14 to ensure the data entered is accurate. These are things the Secondary Roads Engineer will check for.

- “Contractor Paid Out Of” fund – This fund should align with the project number.
- Public Letting box is “checked” for projects exceeding the bidding threshold
 - If this is not checked, it generally means a project wasn't bid out that should have been, and a violation of Iowa Code has occurred.
- “Surface Class”, “Type”, and “Work Type” are correct
- Total costs in project cost summary block are correct – **These totals should match the Sheet 10 (All Years) totals.**

- Day Labor Breakdown is correct – This should match the “Actual Day Labor” total in the summary block directly above, except for the overhead amount.

STATEMENT OF FINAL COSTS (HF-324)			
LFM-CP163359 On Iowa Avenue 0.03 miles west of Hwy 218 Road - Paved - Renewal / Engineer's Estimate: \$126,307.30 / Public Letting: Yes / Cole Construction Contractor Paid Out Of: Secondary Road Fund			
Project Summary	Contract Payments	Actual Day Labor	Total
Construction Costs	\$135,931.12	\$1,377.52	\$137,308.64
Less Adjustments	\$9,103.94	\$0.00	\$9,103.94
Final Costs	\$145,035.06	\$1,377.52	\$146,412.58
Day Labor Breakdown (AGC Method)			Results
Labor (Wage + Benefits) X (Hours Worked)			\$788.86
Equipment (DOT or Actual Rental rate) X (Hours Used)			\$268.66
Materials (Actual Cost)			\$320.00
Overhead (Figure as 10% of Labor)			\$78.89
Total Day Labor			\$1,456.41

The Actual Day Labor final costs should match the AGC Day Labor Breakdown's total day labor except for overhead. (See purple boxes.)

The “Project Total (All Years)” from Sheet 10 (Local Projects) should match the total on Sheet 14 when the project is 100% complete.

SD Bridges (House File 2345 – Replacing or Repairing Structurally Deficient County Bridges)

Background

In the 2016 Legislative session, the Iowa Legislature passed a bill ([HF 2345](#)) requiring counties to make annual reports regarding progress in working on SD bridges, which is now found in [Iowa Code Section 309.22A](#).

Reporting

The mandates established direct that, each year, counties must report:

- All SD structures that have been replaced or rehabilitated to full legal load capacity.
- All SD structures partially rehabilitated and note what additional actions are needed to achieve full capacity.
- All SD structures that are in process of being replaced or rehabbed, along with a timeline.
- All other SD structures that remain, along with a timeline for repair or replacement.

The Annual Report application automatically populates a list of each county's SD (Poor) bridges. This data originates from the Qualifying Bridge List (QBL), which can be found on the [Local Systems County Reports, Funding, Resources > Funding Information webpage](#).

Electronic view

View Summary		Download		Please review all SD bridges. Update actions to reflect work done during the fiscal year before submitting.							
ξ	Lo...	N.	Location	Attribu...	Operat...	B.	Timeline	A...	Action	Work ...	IF
SD	L-5-20...	313...	FM over N...	FFC: R-Ma...	UNRESTR...	1977	Programm...	\$356,...			
SD	L-1-20...	312...	LOCAL ov...	FFC: R-Lo...	POSTED S...	1965	Programm...	\$130,...			
SD	FM-C...	312...	FM over S...	FFC: R-Mi...	POSTED S...	1962	Programm...	\$422,...			
SD	FM-C...	311...	FM over C...	FFC: R-Mi...	POSTED S...	1949	Programm...	\$450,...			
SD	L-7-20...	309...	LOCAL ov...	FFC: R-Lo...	POSTED S...	1945	Programm...	\$867,...			
SD	L-4-20...	309...	LOCAL ov...	FFC: R-Lo...	POSTED S...	1943	Programm...	\$175,...			
SD	L-6-20...	309...	LOCAL ov...	FFC: R-Lo...	UNRESTR...	1978	Programm...	\$140,...			
SD	L-4-20...	309...	FM over IN...	FFC: R-Mi...	UNRESTR...	1965	Programm...	\$362,...			
SD	L-1-20...	309...	K30 over S...	FFC: R-Ma...	UNRESTR...	1953	Programm...	\$653,...			

The Iowa DOT submits the SD Bridge Report to the Legislature each year, which is required by [Iowa Code Section 307.32](#).

Refer to the Technical Instructions posted in the “[Help](#)” section of the Annual Report application for further information.



APPENDICES

Appendix A - Example Types of Work (Maintenance vs. Construction)

Appendix A was replaced with [IM 2.010 Attachment A](#), August 8, 2018

Appendix B – Example Day Labor Cost Calculation

The following is an example of how day labor costs can be determined. This example involved resurfacing 2,000 lineal feet of road with 3” of Hot Mix Asphalt, 24’ wide.

Labor Costs & Overhead

Name	Position	Wage Per Hr.	Fringe Per Hr.	Total Hr. Rate	Hours Charged	Total Cost	Wages Only Cost	
John Smith	Foreman	\$22.91	\$9.16	\$32.07	16	\$513.12	\$366.56	
John Doe	Heavy Equip Operator	\$19.09	\$7.64	\$26.73	12	\$320.76	\$229.08	
JD Johnson	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Richard Jones	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Jack Nimble	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Nancy Miller	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Larry Larson	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Janis Harms	Equipment Operator	\$18.27	\$7.31	\$25.58	12	\$306.96	\$219.24	
Tom Jones	Equipment Operator	\$18.27	\$7.31	\$25.58	8	\$204.64	\$146.16	
Don Peterson	Laborer	\$12.75	\$5.10	\$17.85	16	\$285.60	\$204.00	
Toni Jackson	Laborer	\$12.75	\$5.10	\$17.85	16	\$285.60	\$204.00	
Matt Kelly	Laborer	\$12.75	\$5.10	\$17.85	16	\$285.60	\$204.00	
Scott Lee	Laborer	\$12.75	\$5.10	\$17.85	16	\$285.60	\$204.00	
Bill Martin	Truck Driver	\$14.65	\$5.86	\$20.51	16	\$328.16	\$234.40	
Nicole Roberts	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Norman Scott	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Mary Stone	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Steve Swanson	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Mark Taylor	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Tim Allen	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Keith Davis	Truck Driver	\$14.65	\$5.86	\$20.51	12	\$246.12	\$175.80	
Total Labor Cost =						\$6,073.68	\$4,338.24	= Total Wages
							\$433.82	= Overhead (10%)

Fringe Benefits such as IPERS, FICA, all insurance, etc. add up to payroll additive of 40% in this example. County and city are to use their own additive.

Equipment Costs

No.	Type of Equip.	Iowa DOT Hourly Rate*	Hours Operated	Total Cost
1	Asphalt Paver	\$145.16	12	\$1,741.92
1	Wheel Roller	\$43.10	12	\$517.20
1	Drum Roller	\$38.05	12	\$456.60
1	Broom	\$15.32	12	\$183.64
1	Distributor	\$39.38	4	\$157.52
1	Tractor Trailer	\$22.41	8	\$179.28
1	Trailer	\$6.04	8	\$48.32
1	Skid Loader	\$15.80	12	\$189.60
1	Water Truck	\$21.24	12	\$254.88
3	Small Trucks	\$7.58	16	\$121.28
8	Dump Trucks	\$28.62	12	\$343.44
Total Equip. Cost =				\$4,193.68

* Get Iowa DOT Hourly Rate from https://iowadot.gov/local_systems/Equipment-Rates

Material Costs

Type	Cost	Amount Used	Total Cost
Hot Mix Asphalt	\$36.35 per Ton	920 Tons	\$33,442.00
Tack	\$ 4.00 per Gal.	133 Gallons	\$532.00
Total Material Cost =			\$33,974.00

Total Project Day Labor Cost =

\$44,675.18

Appendix C - Frequently Asked Questions

Question: *What projects need to be reported on Sheet 14 (HF324 Final Costs)?*

Answer: Only construction, reconstruction, or improvement projects that are complete and have total costs within 90% of the bid threshold in effect at the beginning of the fiscal year need to be reported to the Iowa DOT. Repair or maintenance projects do not need to be reported.

Question: *Do we have to track projects that are less than the 90% bid threshold?*

Answer: Yes, all locally-paid, construction, reconstruction, or improvement projects must be reported to the county auditor in accordance with [Iowa Code Section 314.1](#). Sheet 10 (Local Projects) is where these projects are reported.

Question: *Is there a maximum width limit for projects less than 500 feet in order to still be considered maintenance?*

Answer: No, there is no maximum width limitation. If the city or county is replacing a length of road or street that is less than 500 feet along the centerline, it doesn't make a difference as to how wide the section is. It is still considered maintenance.

Question: *If you have a number of sections of pavement to replace that add up to more the 500 feet in total, is this project considered construction?*

Answer: If none of the sections are more than 500 continuous feet, then the project is considered to be maintenance. Keep in mind that a larger project cannot be broken into smaller projects to get around the law. A larger project could be defined as one that a reasonable person would consider one project, such as a section of road or street more than 500 continuous feet, even if it turned at an intersection.

Question: *If we have a project to seal coat a number of roads or streets and the total estimated cost is over the bid threshold, do we need to report it on Sheet 14 (HF324 Final Costs)?*

Answer: No, a seal coat project, or even a resurfacing project with a thickness of less than 2 inches, is considered maintenance and doesn't need to be reported.

Question: *What if a county mills or mixes up the material in a road or street, re-lays it and then seal coats the top, is this a reportable project?*

Answer: No, this is maintenance. Only if the city or county is taking out the old material and replacing it with new material, such as hot mix asphalt or Portland cement concrete, would it be construction.

Question: *What about projects involving water mains or sewers, are they reportable?*

Answer: Only if they are part of a street, bridge, or culvert project. If the street project creates the need to relocate the water lines, sanitary sewers, or storm sewers, then this work is part of the construction project and needs to be reported. Work on water lines or sewers that are not part of a street or road project would not need to be reported.

Question: *If a county does day labor work in conjunction with a construction, reconstruction, or improvement contract, but the cost of the day labor work is less than 90% of the bid threshold, does it need to be reported on Sheet 14 (HF324 Final Costs)?*

Answer: Yes, if the total construction cost (contract cost plus day labor cost) is within 90% of the bid threshold. If the county provides materials to the contractor for the project, the material cost should be reported. If the county lends or rents equipment to the contractor because the contractor's equipment broke down during the project, this equipment cost would not need to be reported. The locally paid labor, materials, and/or equipment also need to be reported on Sheet 10 (Local Projects).

Question: *Are engineering or right-of-way costs part of the construction costs that are required to be reported on Sheet 14 (HF324 Final Costs)?*

Answer: No, the total "construction" cost of the project is what needs to be reported. This is the final project cost to construct it, whether it is by contract, day labor, or both. However, a box is included on both Sheets 10 and 14 for Professional Costs to capture those expenses if paid from the 020 Construction budget category.

Question: *What happens if a project's final cost is over the estimate?*

Answer: In most cases nothing will happen. If a county has a history of underestimating its day labor costs and the final construction costs normally comes in over the bid threshold, then the Iowa DOT may point out the Code of Iowa requirements and the need to be more accurate in estimating the project's cost. Additionally, if a county shows a repeated history of final costs exceeding the bid threshold, the Association of General Contractors (AGC) may express concern.

Question: *When should a project be reported on Sheet 14 (HF324 Final Costs)?*

Answer: Report a project only when the project is complete and the final payment has been issued. If a project is let in one fiscal year, but doesn't get completed until the next fiscal year, then it won't be reported in the first fiscal year.

Question: *Does an emergency project need to be reported on Sheet 14 (HF324 Final Costs)?*

Answer: Yes, if it involves construction, reconstruction, or improvement work. If it involves repairing a road/street, bridge, or culvert to its original condition, then it would not need to be reported since it is considered repair or maintenance. Keep in mind that some emergency county projects, whose estimates are less than \$100,000, may only require quotes per [Iowa Code Section 309.40A](#).

Question: *When should a county make their estimate of doing the work by day labor known?*

Answer: Counties are required to make an estimate of the project's construction cost as part of the bidding process. The estimate is not to be released prior to letting, and although the county should not be "bidding" against contractors as part of the public bid process, if the contractor's bids come in over the estimate, and the county reasonably thinks they can do the work for less than the lowest bid, the county can release the estimate, reject all bids and either re-let it or do the work by day labor. The final construction day labor cost should come in under the lowest bid, although there may be unforeseen reasons that cause it to be higher. [I.M. 5.030](#) provides guidance on the acceptance and rejection of bids.

Question: *Is there a particular form needed to certify to the county auditor that the work has been done in accordance with the plans and specifications as required by [Iowa Code Section 314.1](#)?*

Answer: No, whatever form or format the county or city uses is fine.

Question: *Does the county need to include state or Federal-aid projects let at the Iowa DOT?*

Answer: Yes, all construction, reconstruction, or improvement projects, no matter what funding is used or where they are let, need to be reported on Sheet 14 (HF324 Final Costs) if they are complete and the final total cost is within 90% of the bid threshold. Iowa DOT administered projects on Primary Roads, where the county has some funds in them, do not need to be reported. Additionally, all locally paid construction, reconstruction, or improvement projects must be reported on Sheet 10 (Local Projects), regardless of the costs or completion status.

Question: *If a project is let jointly with a neighboring county, do both counties need to report it on Sheet 14 (HF324 Final Costs)?*

Answer: No. If two or more counties have a joint project, then the county taking the lead in the project should report it. There is not a need for both/all counties to report the project.

Question: *What bid threshold should the county or city use when it changes in the middle of a fiscal year?*

Answer: The bid threshold at the beginning of the fiscal year will determine which projects should be reported. The need for a public letting would, of course, change in the middle of the fiscal year if the threshold changes.

Question: *What is the bid threshold?*

Answer: The maximum estimated project cost after which a project must be bid. Any project estimated to cost equal or above that amount requires a public letting. Any project estimated to cost below that amount does not need to bid at a public letting. See the [Bid Threshold webpage](#) for additional information.

Question: *We have a contractor that agrees to do road work on several different city streets. Is each one of them considered a separate project?*

Answer: If the contractor agrees to do all of the road work under one contract, then all of the work done under that contract is considered only one project.

Question: *How are labor costs and overhead defined?*

Answer: The labor costs include wages and fringe benefits such as insurance, IPERS, FICA etc. Overhead includes other indirect costs which are incurred for a common purpose and not readily assignable to a project or person. Overhead costs may include: heat for the buildings, storage space for equipment or supplies, and administrative costs such as accounting. If a county does not know its overhead costs, it may estimate them as 10% of the wages, excluding fringe benefits, that are charged to a project.

Question: *Are projects paid out of construction the only ones that need to be reported?*

Answer: The type of work being done (construction or improvement vs. maintenance) not the source of funds, determines if a project should be reported. However, only construction,

reconstruction, and improvement projects should be paid from the construction budget category. Maintenance projects should be paid from the other budget categories. Therefore, if projects are paid from the correct budget category, projects paid from the construction category (and only those projects) will be the only projects reported.

Examples: If a county was cleaning the silt out of the ditches along a road and putting the dirt on top of the road to bring it back up to how it was originally constructed, then putting rock on the top, the project would be maintenance, even if the cost was being paid out of the county's construction line item. If a county was regrading a road to get rid of some snow traps and constructed the road higher than it originally was, plus bought some right-of-way or had easements to knock down some high back slopes, then the project would be construction, even if paid for with maintenance funds. The same goes for resurfacing projects. Resurfacing a road with less than 2 inches of Hot Mix Asphalt (HMA) may show up as a construction expenditure, but it doesn't need to be reported on Sheet 14 (HF324 Final Costs) since it would be defined as maintenance work.

Question: *We have several pieces of equipment that we are purchasing using a lease/purchase option. Should those be reported as purchased or leased equipment?*

Answer: Show the equipment as a purchased item. Calculate what the final cost will be and use that as the purchase price.

Question: *Does all of the county's or city's equipment need to be reported?*

Answer: In most cases no. The county's or city's self-propelled equipment and motorized, non-self-propelled equipment over \$15,000 should be reported if it is used for road, street, bridge or culvert construction or maintenance work. A mower used only for maintenance mowing of roadsides, or equipment used exclusively for snow removal would not need to be reported.

Question: *Do we only need to report equipment that is used on a project?*

Answer: All equipment meeting the criteria provided in this form's instructions should be listed, regardless of whether or not the equipment was used on a project. Equipment used on a project should have the box checked indicating its use.