

SDHPT 87-1F VOL II

VOLUME 2

SPECIAL REPORT

FINANCIAL MANAGEMENT STUDY



Prepared for

THE TEXAS HIGHWAY DEPARTMENT

and

THE U.S. DEPARTMENT OF COMMERCE
BUREAU OF PUBLIC ROADS

FOR LOAN ONLY

RETURN TO FILE ERNST & ERNST

TEXAS HIGHWAY DEPT.

Pras 6-1-65-87

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SPECIAL REPORT

FINANCIAL MANAGEMENT STUDY

FOR

THE TEXAS HIGHWAY DEPARTMENT

AND

THE U. S. DEPARTMENT OF COMMERCE

BUREAU OF PUBLIC ROADS

JANUARY 1, 1966

--ooOoo--

VOLUME II

General Accounting

EXHIBIT II.A.1.b.-1

CONDENSED BALANCE SHEETS

TEXAS HIGHWAY DEPARTMENT

As of August 31 for each of five years
(in millions of dollars)

	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>
<u>Cash</u>	\$ 82.6	\$ 80.9	\$ 93.8	\$104.0	\$156.3
<u>Accounts receivable</u> (mostly from BPR)	23.1	30.0	41.6	35.5	15.0
<u>Material and supply inventories</u>	12.4	12.5	13.2	14.4	15.9
<u>Equipment, buildings and land</u>	<u>41.1</u>	<u>42.4</u>	<u>43.7</u>	<u>46.6</u>	<u>47.8</u>
	<u>\$159.2</u>	<u>\$165.8</u>	<u>\$192.3</u>	<u>\$200.5</u>	<u>\$235.0</u>
	=====	=====	=====	=====	=====
Accounts payable (mostly to contractors)	\$ 35.5	\$ 38.4	\$ 40.9	\$ 38.0	\$ 42.1
Resources	<u>123.7</u>	<u>127.4</u>	<u>151.4</u>	<u>162.5</u>	<u>192.9</u>
	<u>\$159.2</u>	<u>\$165.8</u>	<u>\$192.3</u>	<u>\$200.5</u>	<u>\$235.0</u>
	=====	=====	=====	=====	=====

EXHIBIT II.A.1.b.-2 (1 of 2)

CURRENT FUND FINANCIAL STATEMENT

AFTER CLOSING

AUGUST 31, 1965

RESOURCESAVAILABLE:

State Highway Fund		\$138,139,267.32
Farm to Market Road Fund		18,102,694.21
Tax Collectors Balances Due		123.81
Reimbursements Receivable:		
Federal Funds	\$ 46,073.79	
Federal Funds - Interstate	7,773,858.81	
Federal Funds - Military Access Roads	37,868.87 Cr.	
Federal Funds - Primary	1,471,484.92	
Federal Funds - Secondary	1,904,483.40	
Federal Funds - Urban	1,218,474.03	
County Funds	47,914.35	
Other Funds	<u>2,565,329.27</u>	
Total Reimbursements Receivable to Highway Fund		14,989,749.70
Material and Supplies		<u>15,947,716.23</u>

Total

\$187,179,551.27

AID:

Federal Forest Highway Funds Receivable	\$ 251,226.21	
Federal Aid Receivable - Inter- state	325,371,328.19	
Federal Aid Receivable - Primary	62,910,513.08	
Federal Aid Receivable - Secondary	37,431,981.60	
Federal Aid Receivable - Urban	<u>29,470,966.97</u>	
Total Federal Aid Receivable		\$455,436,016.05
County Aid Receivable		2,279,132.02
Other Aid Receivable		<u>9,174,326.82</u>

Total

466,889,474.89

Total Resources

\$654,069,026.16

EXHIBIT II.A.1.b.-2 (2 of 2)

CURRENT FUND FINANCIAL STATEMENT

AFTER CLOSING

AUGUST 31, 1965

COMMITMENTS

CURRENT INDEBTEDNESS:

VOUCHERS PAYABLE:

\$ 41,671,764.13

DEFERRED:

Unclaimed Wages	170.42
Claims Account on Completed Construction	8,638.62
Suspense	389,062.09

APPROPRIATED SURPLUS:

Projects Under Construction		
Balance to be Paid:		
Federal Funds	\$191,351,555.05	
State Funds	160,682,698.35	
County Funds	2,279,132.02	
Other Funds	9,174,326.82	
Farm to Market Road Funds	<u>9,077,808.54</u>	
Total		372,565,520.78

BUDGETS:

Investigation and Planning Expense Budgets		
Unexpended	\$ 753,869.03	
Equipment Budget Unexpended	1,674,093.63	
Motor Vehicle Registration Budget Unexpended	375,257.19	
Maintenance Budgets Unexpended	2,728,299.22	
Sundry Budget Unexpended	467,157.55	
Land and Buildings Budget Unexpended	<u>891,151.71</u>	
Total		6,889,828.33

UNAPPROPRIATED SURPLUS:

Available Surplus	\$ 35,647,121.35 Cr.
Available Farm to Market Road Fund	4,106,702.14
Federal Aid Available -	
Interstate	\$168,181,557.00
Federal Aid Available - Primary	47,232,058.00
Federal Aid Available - Secondary	29,311,475.00
Federal Aid Available - Urban	<u>19,359,371.00</u>
	<u>264,084,461.00</u>

Total 232,544,041.79

Total Commitments \$654,069,026.16

EXHIBIT II.A.1.b.-3

SUMMARY OF CURRENT FUND FINANCIAL STATEMENTS

TEXAS HIGHWAY DEPARTMENT

As of August 31 for each of six years
(in millions of dollars)

	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>
<u>RESOURCES</u>						
Cash	\$ 91.5	\$ 82.5	\$ 80.9	\$ 93.8	\$104.0	\$156.2
Receivables	15.0	23.1	30.0	41.6	35.5	15.0
Estimated tax collections	--	--	--	--	--	--
Aid receivable	378.4	398.2	270.9	454.8	446.6	466.9
Materials and supplies	12.2	12.4	12.5	13.2	14.4	15.9
	<u>\$497.1</u>	<u>\$516.2</u>	<u>\$394.3</u>	<u>\$603.4</u>	<u>\$600.5</u>	<u>\$654.0</u>
<u>COMMITMENTS</u>						
Payables and suspense	\$ 32.3	\$ 35.5	\$ 38.4	\$ 40.9	\$ 38.0	\$ 42.1
Projects underway, remaining work	341.2	319.5	288.9	364.3	382.2	372.5
Budgets, balance for year just ended	7.4	12.0	11.9	14.3	6.2	6.9
Available - State Highway Fund	121.3*	112.2*	81.6*	73.1*	53.7*	35.7*
Available - FM Road Fund	6.5	2.9	8.4	8.4	8.8	4.1
Available - Federal Aid	231.0	258.5	128.3	248.6	219.0	264.1
	<u>\$497.1</u>	<u>\$516.2</u>	<u>\$394.3</u>	<u>\$603.4</u>	<u>\$600.5</u>	<u>\$654.0</u>

*Deficit

EXHIBIT II. A. 1. c.-1

PROPOSED 1965-1966
BUDGET FOR DEPARTMENT OPERATIONS

	Budget For 1961-1964	Budget For 1964-1965	Proposed Budget For 1965-1966
1. MAINTENANCE SECTION			
a. Regular Maintenance	\$ 53 795 420	\$ 55 676 720	\$ 58 390 190
b. State Maintenance Contingent Fund	2 000 000	2 200 000	2 250 000
c. Ferry and Tunnel (Dist. #12)	779 000	785 000	818 400
d. Overpass Permits	410 900	418 000	479 260
e. Pavement Marking	1 590 000	2 000 000	2 050 000
f. Testing Traffic Control Devices	5 000	5 000	5 000
Sub-total	\$ 59 860 320	\$ 61 084 720	\$ 63 992 850
g. Retardment of Highways - U.S. and State	3 600 000	3 600 000	3 600 000 A *NOTE
h. Retardment of F.M. Roads	3 000 000	3 000 000	3 000 000 A
i. Traffic Safety	1 250 000	1 500 000	1 500 000
Sub-total	\$ 7 850 000	\$ 8 100 000	\$ 8 100 000
J. Radio-Modifications and Repair Shop	143 000	65 000	100 000
k. Maintenance of Boat Ramps	25 000	35 000	35 000
Sub-total	\$ 168 000	\$ 100 000	\$ 135 000
Sub-total Maintenance Section	\$ 66 858 320	\$ 69 284 720	\$ 72 227 850
2. BUILDINGS SECTION			
a. Dist. Headquarters & Grounds Improvements	\$ 1 156 000	\$ 1 290 900	\$ 967 600 A
b. Maint. Buildings & Grounds Improvements	1 250 000	1 000 000	1 000 000 A
c. Resident Engineer's Offices	200 000	200 000	200 000 A
d. Travel Information Offices	--	--	80 000 A
Sub-total	\$ 2 606 000	\$ 2 490 900	\$ 2 147 600
e. Camp Hubbard Improvements	85 000	131 000	--
f. D-9 Materials and Tests Lab., Houston Urban Site	--	--	75 000 A
Sub-total	\$ 85 000	\$ 131 000	\$ 75 000
g. Purchase of Building Sites	\$ 100 000	\$ 150 000	\$ 100 000 A
Sub-total Buildings Section	\$ 2 791 000	\$ 2 773 900	\$ 2 322 600
3. LANDSCAPE SECTION			
a. Roadside Park Program	\$ 200 000	\$ 200 000	\$ 400 000 A
b. Interstate Safety Rest Areas	150 000	150 000	200 000 A
Sub-total	\$ 350 000	\$ 350 000	\$ 600 000 A
Total Maintenance Operations	\$ 69 999 320	\$ 72 408 620	\$ 75 150 450
4. EQUIPMENT DIVISION			
a. Purchase of New and Replacement of Maintenance Equipment	\$ 4 400 000	\$ 4 900 000	\$ 5 100 000 A
b. Purchase & Replacement of Office Machines, Off. Furniture, Engr. Equip. & Shop Equip.	355 000	487 700	570 000 A
c. Operation of Camp Hubbard Plant & Warehouses	241 800	262 300	271 300
d. Purchase of Equipment for New and Proposed Buildings	622 000	450 000	410 000 A
Total Equipment Division	\$ 5 618 800	\$ 6 100 000	\$ 6 351 300
5. PRELIMINARY ENGINEERING			
	\$ 14 600 000	\$ 14 500 000	\$ 17 000 000 A
6. AUSTIN HEADQUARTERS & DIVISIONS			
a. Blueprinting, Reproduction - Maint. & Opera.	\$ 489 900	\$ 770 300	\$ 827 511
b. Printed Forms & Supplies - Field Use	70 000	80 000	80 000
c. Motor Boat Registration (Special Boat Fund)	59 100	68 400	139 000
d. Motor Vehicle Registration Section	929 500	926 975	1 061 000
e. Motor Vehicle License Plates	846 000	904 500	984 200
f. Certificate of Title Section	874 000	1 002 700	1 100 000
g. Workmen's Compensation Ins. Division	500 900	555 000	602 700
h. Information Bureau, Publications & Maps	310 000	341 000	424 000
i. Co-operative Research Projects - State's Portion	479 500	580 000	712 500
j. Central Lab - Research & Investigation	146 000	135 000	116 000
k. Legal Representation - Attorney General	325 000	450 000	500 000
l. State's Part - Oper. Planning Survey Division	632 000	645 500	674 500
m. Administrative Budget for Austin Headquarters	4 491 000	4 668 100	4 887 000
Total Austin Headquarters	\$ 10 152 900	\$ 11 127 475	\$ 12 168 411
7. OTHER COSTS REQUIRED BY LAW			
a. State Retirement Matching Funds - Estimated	\$ 3 900 000	\$ 4 380 000	\$ 4 560 000
b. Social Security Matching Funds - Estimated	2 650 000	2 900 000	3 150 000
c. Dept. of Public Safety - Highway Patrol and License & Vgt. Inspr. Approp. by Legislature	7 500 000	7 500 000	7 758 000
Total Other Costs	\$ 14 050 000	\$ 14 780 000	\$ 15 468 000
GRAND TOTAL	\$114 421 020	\$118 916 095	\$126 138 161

NOTES: Remainder of income budgeted to construction and reconstruction of State Highways and Farm to Market Roads.

Appropriation Minute Orders covering funds in this budget are to be submitted as the funds are required for the operation of the Department, with the exception of those funds required by the Insurance Division, the Certificate of Title Section, and Motor Boat Registration. The Insurance Division operates under Art. 667A-B and Minute No. 14043; the Certificate of Title Section operates under P.C. 1436-1-57 and Minute No. 18299; and Motor Boat Registration operates under Art. 1722a and Minute 46946.

RECOMMENDED BY:
[Signature]
Director of Finance

APPROVED BY:
[Signature]
State Highway Engineer

[Signature]
Chairman, State Highway Com.

[Signature]
Asst. State Highway Engineer

[Signature]
Member, State Highway Com.

[Signature]
Member, State Highway Com.

*NOTE: LETTER "A" SIGNIFIES "CUFF" BUDGETS.

BUDGET 1965-66

DISTRICT HEADQUARTERS

<u>DISTRICT</u>	<u>JOB</u>	<u>AMOUNT</u>
5	Addition to District Warehouse	\$ 80,000
	Ground Improvements	\$ 10,000
*** 12	New District Laboratory	
	(Estimated cost \$140,000)	
	From 1964-65 Budget \$ 50,900	
	This Budget \$ 89,100	\$ 89,100
13	District Office Building	\$ 216,000
	Materials Storage & Equipment Building	\$ 65,000
	Outside Utilities & Ground Improvements	\$ 60,000
14	Addition to District Laboratory	\$ 25,000
	Ground Improvements	\$ 7,500
16	Addition to District Laboratory	\$ 25,000
24	Addition to Engineering Building	\$ 80,000
	Ground Improvements	\$ 10,000
25	Ground Improvements	\$ 50,000
	Miscellaneous - All Districts	\$ 250,000
		\$ 967,600
D-9	Materials & Test Laboratory - Houston (Urban Site)	\$ 75,000
		<u>\$1,042,600</u>

*** The 1964-65 Budget contains \$67,900 for a west wing extension to the District Office. A reevaluation of the conditions reveals that these funds can best serve the needs by allocating \$17,000 for conversion of the present Laboratory to Office space and using the remaining balance in conjunction with the construction of a new District Laboratory.

EXHIBIT II.A.1.c.-3

STATUS OF I-49 AND INTERSTATE PROJECTS											DISTRICT NO. 01				
SEQ NO	FE NO	HWY NO	LIMITS	MILE AGE	PROPOSED IMPROVEMENTS & PRELIMINARY WORK AUTHORIZED	PROG ALLOT OR ROW & CONST COST EST	ROW MOVEMENT			PLAN MOVEMENT			DATES		REMARKS
							DEEDS PREP'D %	DEEDS TO CO ACC'D %	ROW ACC'D %	EST RATE ROW ACC'D %	LOC STDY %	ALL SURV %	PLANS COMP %	PH 85-88	
***** 1959-60 CONSOLIDATED HIGHWAY PROGRAM *****															
170	86T	US 82	COOKE CT LINE TO 0.25 MI EAST OF T & N C RR	21.0	45-1A-E 45-19 AND STRS P S AND E	516,500 R 1,585,000 C	100	100	43	01-66	100	100	65	PH 07-59 EPS10-65	RIN 47482
473	764	LOOP 301	FM 2285 NORTH TO STATE HIGHWAY 154	1.5	108-9 STRS SURF P S AND E	36,000 R 173,000 C	100	100	100		100	100	100	PH 05-57 EPS04-65	RIN 47482
TOTAL ESTIMATED ROW COST						552,500									
TOTAL ESTIMATED CONST COST						1,758,000									
***** 1961-62 CONSOLIDATED HIGHWAY PROGRAM *****															
001	936	ST 24	0.2 MI N OF NCL OF COOPER TO 1.0 PI. W OF W.C.L. OF COOPER	2.3	136-3 AND STRS P S AND E	25,000 R 210,000 C	100	100	100	05-65	100	100	95	PH 07-60 EPS04-65	
140	940	ST 276	ROCKMALL C/L TO FM 35 2.0 MI. E OF UNION VALLEY	4.4	1290-5- STRS SURF P S AND E	30,000 R 367,000 C	100	100	0	09-65	100	100	100	PH 09-61 EPS05-65	
TOTAL ESTIMATED ROW COST						55,000									
TOTAL ESTIMATED CONST COST						577,000									
***** 1965-66 CONSOLIDATED HIGHWAY PROGRAM *****															
106	094	ST 121	TRENTON NORTHEAST TO 1.3 MI NORTHEAST OF FM 1201	7.0	540-2- STRS SURF P S AND E	46,900 R 700,000 C	100	100	70	06-65	100	95	80	EPS04-65	
315	087	US 75	PKLT RR IN SHERMAN NORTH TO IRON ORE CREEK	9.5	47-2-54 RECONSTR CROSS OVERS FOR LEFT TURN LANE P S AND E	159,000 C	NONE RECD				100	100	100	PR 02-65	
321	093	ST 99	3.0 MI N OF COLLINSVILLE TO 1.0 MI NORTH OF MILLESBORO	5.0	81-10- STRS SURF P S AND E	43,000 R 700,000 C	100	100	100		100	100	100	EPS04-65	
657	841	LOOP 286	US 271 SOUTHEAST OF PARIS TO ST 24 SOUTH OF PARIS	3.9	1690-1- AND STRS P S AND E	40,000 R 660,000 C	100	100	100		100	95	50	EPS08-65	
654	088	LOOP 286	US HWY 82 SOUTH & EAST TO ST HWY 24	3.0	1690-1- GRADE & SURFACING P S AND E	345,000 C	NONE RECD				100	100	75	EPS04-65	
812	089	ST 37	CLARKSVILLE NORTH TO FM ROAD 2118	9.0	189-2-21 RECONSTR BASE AND SURF AND SURFACE SHOULDER P S AND E	637,800 C	NONE RECD				100	100	100		
TOTAL ESTIMATED ROW COST						149,900									
TOTAL ESTIMATED CONST COST						3,201,800									

EXHIBIT II.A.1.c.-4

ANALYSIS OF ANNUAL HIGHWAY MAINTENANCE FUNDS BUDGETED FOR FISCAL 1966

Annual safety and betterment programs		\$ 38,000,000	
Pavement marking materials (paint and beads)		2,050,000	
Betterment of highways - U. S. and State	\$3,600,000		
Betterment of FM roads	3,000,000		
Traffic safety	1,500,000		
State maintenance contingent budget	2,250,000		
District maintenance contingent fund	<u>5,839,019</u>	<u>16,189,019</u>	
		\$ 56,239,019	51.8%
Regular light maintenance budget (90% of \$58,390,190)		<u>52,551,171</u>	<u>48.2</u>
		<u>\$108,790,190</u>	<u>100.0%</u>

DISTRICT NO. 1STATEMENT OF URBAN CONTROLLED ACCESS
HIGHWAYS AS OF May 1, 1965

COUNTY	HWY. NO.	LIMITS	CONT. - SEC. TYPE	NO. THRU. LANES	M I L E A G E			EST. COST PER MILE
					THRU. RDWY. (LOG MILEAGE)	LEFT FR. ROAD	RIGHT FR. ROAD	
Grayson	U. S. 75	M.K.&T. Underpass to 1.003 Mi. So. of U.S. 82 Overpass	47-2-88	4	2.204	2.204	2.204	\$ 2,600.00
Grayson	U. S. 75	1.003 Mi. So. of U.S. 82 Overpass to S.C.L. of Sherman	47-3-88	4	3.193	3.193	3.193	2,600.00
Hopkins	I.H. 30	W.C.L. of Sulphur Springs to E.C.L. of Sulphur Springs	10-2-88	4	0.990	0.990	0.990	2,600.00
Hunt	I.H. 30	W.C.L. of Greenville to E.C.L. of Greenville	9-13-88	4	1.437	1.437	1.437	2,600.00

SUBMIT IN DUPLICATE

EXHIBIT II.A.1.c.-6

DISTRICT NO. 1STATEMENT OF RURAL CONTROLLED ACCESS
HIGHWAYS AS OF May 1, 1965

COUNTY	HWY NO.	LIMITS	CONT. — SEC. TYPE	M I L E A G E				EST. COST PER MILE
				NO. THRU. LANES	THRU. RDWY. (LOS MILEAGE)	LEFT FR. ROAD	RIGHT FR. ROAD	
Grayson	U.S. 75	S.C.L. Sherman to Jct. FM 902	47-3-7	4	3.323	3.323	3.323	\$ 2,600.00
Hopkins	I.H. 30	3.357 Mi. E. of Hunt-Hopkins C/L to Int. Texas Street	9-9-7	4	11.505	11.505	11.505	2,600.00
Hopkins	I.H. 30	Int. Texas Street to W.C.L. of Sulphur Springs	10-2-7	4	0.111	0.111	0.111	2,600.00
Hopkins	I.H. 30	E.C.L. of Sulphur Springs to S.C.L. of Sulphur Springs	10-2-7	4	0.580	0.580	0.580	2,600.00
Hopkins	I.H. 30	E.C.L. of Sulphur Springs to Caney Creek	10-2-7	4	9.032	9.032	9.032	2,600.00
Hopkins	I.H. 30	Caney Creek to Jct. US 67 S.W. Weaver	610-1-7	4	0.916	0.916	0.916	2,600.00
Hunt	I.H. 30	Hunt-Rockwall C/L to W.C.L. of Greenville	9-13-7	4	12.815	12.815	12.815	2,600.00
Hunt	I.H. 30	E.C.L. of Greenville to 0.524 Mi. S.W. of US 69 Overpass	9-13-7	4	0.948	0.948	0.948	2,600.00

SUBMIT IN DUPLICATE

EXHIBIT II.A.1.c.-7

DISTRICT NO. 1STATEMENT OF MULTI-LANE HIGHWAY MILEAGE AS OF May 1, 1965

COUNTY	HWY. NO.	LIMITS	CONT. NO.	SEC. NO.	TYPE	MILEAGE	ESTIMATED COST PER MILE
Delta	St. 24	0.417 Mi. S. of Lamar-Delta C/L to Lamar-Delta C/L	136	4	5	0.417	\$ 2,500.00
Franklin	I.H. 30	Hopkins C/L to Titus C/L	610	2	2	10.694	1,200.00
Franklin	U.S. 67	0.5 Mi. W. of W.C.L. Mt. Vernon to 0.2 Mi. W. of W.C.L., Mt. Vernon	10	4	7	0.275	2,500.00
Grayson	U.S. 75	S. End Red River Bridge to N.C.L. Denison	47	1	6	3.916	2,500.00
Grayson	U.S. 75	N.C.L. of Denison to 1623' S. of N.C.L. of Denison	47	1	88	0.306	2,500.00
Grayson	U.S. 75	1623' S. of N.C.L. of Denison to S.C.L. of Denison	47	2	88	2.882	2,500.00
Grayson	U.S. 75	S.C.L. of Denison to N.C.L. of Sherman	47	2	7 & 9	5.051	2,500.00
Grayson	U.S. 75	N.C.L. of Sherman to M.K.&T. Underpass	47	2	88	1.347	2,500.00
Grayson	St. 75A	Beginning Interchange with U.S. 75 to S.C.L. of Denison Int. US 75	47	12	88	0.284	2,500.00
Hopkins	I.H. 30	Hunt-Hopkins C/L to 3.357 Mi. East	9	9	7 & 88	3.357	2,500.00
Hopkins	I.H. 30	US 67 S.W. of Weaver to 0.781 Mi. E. of Jct. US 67	610	1	7	0.781	2,500.00
Hopkins	I.H. 30	0.781 Mi. E. of Jct. US 67 to Franklin C/L	610	1	2	6.223	1,200.00

SUBMIT IN DUPLICATE

EXHIBIT II.A.1.c.-8 (1 of 2)

LIGHT MAINTENANCE BUDGET MILEAGE

1965 - 1966

<u>DISTRICT</u>	<u>US & STATE HIGHWAYS 6-1-65</u>	<u>F.M. ROADS 6-1-65</u>	<u>CONT. ACCESS URBAN 6-1-65</u>	<u>CONT. ACCESS RURAL 6-1-65</u>	<u>US & STATE MULTI-LANE 6-1-65</u>	<u>F.M. MULTI- LANE 6-1-65</u>	<u>TOTAL</u>
1	768.92	1,726.54	8.09	39.25	57.46	.28	2,600.54
2	902.18	1,158.08	61.28	7.11	154.99	5.50	2,289.14
3	847.79	1,317.14	14.70	26.07	91.15	2.47	2,299.32
4	1,123.61	1,809.59	12.47	74.25	203.86	1.51	3,225.29
5	1,066.24	2,800.70	5.27	2.32	394.55	10.86	4,279.94
6	1,057.86	1,224.15	- -	99.64	80.82	4.03	2,466.50
7	1,049.74	1,248.37	- -	4.92	44.93	- -	2,347.96
8	970.46	1,724.73	40.81	127.99	119.64	2.43	2,986.06
9	892.57	1,666.05	32.39	77.31	40.69	1.73	2,710.74
10	1,170.66	1,843.42	- -	32.98	122.28	1.39	3,170.73
11	991.63	1,322.42	- -	- -	53.88	- -	2,367.93
12	758.30	1,151.31	67.65	77.22	169.01	12.17	2,235.66
13	1,083.08	1,353.92	- -	- -	31.60	10.31	2,478.91
14	967.50	1,495.71	18.13	52.41	92.13	4.60	2,630.48
15	1,083.20	1,541.18	65.76	85.33	37.70	.29	2,813.46
16	856.19	1,273.06	8.59	1.03	93.40	1.62	2,233.89
17	935.43	1,526.55	1.52	29.95	37.90	1.21	2,532.56
18	753.49	1,272.01	115.10	126.81	102.49	2.42	2,372.32
19	808.42	1,309.29	.75	6.33	90.63	.10	2,215.52
20	786.42	929.39	20.75	69.35	68.71	1.90	1,876.52
21	865.28	1,326.44	9.58	49.09	79.02	5.69	2,335.10
22	912.25	880.73	- -	- -	12.68	6.07	1,811.73
23	868.69	1,315.93	- -	9.26	73.16	- -	2,267.04
24	843.68	482.20	17.75	86.11	76.00	2.47	1,508.21
25	905.88	1,233.12	- -	- -	64.79	.56	2,204.35
	<u>23,269.47</u>	<u>34,932.03</u>	<u>500.59</u>	<u>1,084.73</u>	<u>2,393.47</u>	<u>79.61</u>	<u>62,259.90</u>

EXHIBIT II.A.1.c.-8 (2 of 2)

RATES PER MILE

1965 - 1966

<u>DISTRICT</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>MULTI-LANE HIGHWAYS</u>	<u>CONT. ACCESS HIGHWAYS (URBAN)</u>	<u>CONT. ACCESS HIGHWAYS (RURAL)</u>
1	\$1,226.00	\$ 884.00	\$2,101.00	\$ 2,764.00	\$2,764.00
2	1,044.00	714.00	1,494.00	10,547.00	3,185.00
3	875.00	588.00	1,420.00	10,502.00	3,130.00
4	829.00	555.00	1,688.00	10,124.00	2,653.00
5	767.00	486.00	1,893.00	3,956.00	2,838.00
6	767.00	486.00	1,535.00	2,609.00	2,558.00
7	810.00	526.00	1,545.00	- -	2,628.00
8	824.00	578.00	1,483.00	3,026.00	3,026.00
9	993.00	697.00	1,680.00	2,761.00	2,980.00
10	993.00	661.00	1,790.00	- -	2,653.00
11	905.00	573.00	1,790.00	- -	- -
12	1,943.00	1,330.00	4,041.00	12,734.00	6,650.00
13	993.00	678.00	1,688.00	- -	2,558.00
14	990.00	626.00	1,709.00	7,386.00	3,120.00
15	1,038.00	624.00	2,110.00	9,020.00	3,502.00
16	976.00	643.00	1,678.00	8,489.00	3,581.00
17	1,054.00	716.00	1,637.00	3,887.00	3,478.00
18	1,244.00	851.00	2,263.00	9,551.00	3,553.00
19	1,019.00	701.00	1,790.00	2,660.00	2,660.00
20	1,244.00	834.00	2,148.00	9,221.00	2,653.00
21	957.00	711.00	2,353.00	3,740.00	3,274.00
22	736.00	462.00	1,208.00	- -	- -
23	799.00	520.00	1,590.00	- -	3,284.00
24	849.00	575.00	1,933.00	3,069.00	2,320.00
25	767.00	594.00	1,381.00	- -	- -

EXHIBIT II.A.1.c.-9

LIGHT MAINTENANCE BUDGET
1965 - 1966

DIST.	STATE SYSTEM 6-1-65	F.M. SYSTEM 6-1-65	US & STATE MULTI-LANE 6-1-65	F.M. MULTI-LANE 6-1-65	CONT. ACCESS HWY. - URBAN 6-1-65	CONT. ACCESS HWY. - RURAL 6-1-65	US & STATE MOVABLE BRIDGES 6-1-65	F.M. MOVABLE BRIDGES 6-1-65	TOTAL
1	\$ 942,700	\$ 1,526,260	\$ 120,720	\$ 590	\$ 22,360	\$ 108,490	\$ ----	\$ ----	\$ 2,721,120
2	941,880	826,870	231,560	8,210	646,320	22,650	----	----	2,677,490
3	741,820	774,480	129,430	3,510	154,380	81,600	----	----	1,885,220
4	931,470	1,004,320	344,120	2,540	126,250	196,990	----	----	2,605,690
5	817,810	1,361,140	746,880	20,560	20,850	6,580	----	----	2,973,820
6	811,380	594,940	124,060	6,180	-----	254,880	----	----	1,791,440
7	850,290	656,640	69,420	-----	-----	12,930	----	----	1,589,280
8	799,660	996,890	177,430	3,600	123,490	387,300	----	----	2,488,370
9	886,320	1,161,240	68,360	2,910	89,430	230,380	----	----	2,438,640
10	1,162,470	1,218,500	218,880	2,490	-----	87,500	----	----	2,689,840
11	897,430	757,750	96,470	-----	-----	-----	----	----	1,751,630
12	1,473,380	1,531,240	682,970	49,180	861,460	513,510	146,490	123,680	5,381,910
13	1,075,500	917,960	53,340	17,400	-----	-----	----	----	2,064,200
14	957,830	936,310	157,450	7,860	133,900	163,520	----	----	2,356,870
15	1,124,360	961,700	79,550	610	593,160	298,830	----	----	3,058,210
16	835,640	818,580	156,730	2,710	72,920	3,690	12,280	----	1,902,550
17	985,940	1,093,010	62,040	1,980	5,900	104,170	----	----	2,253,040
18	937,340	1,082,480	231,930	5,480	1,099,320	450,560	----	----	3,807,110
19	823,780	917,810	162,230	170	2,000	16,840	----	----	1,922,830
20	978,310	775,110	147,590	4,080	191,340	183,990	33,250	1,020	2,314,690
21	828,070	943,100	185,930	13,390	35,830	160,720	----	6,140	2,173,180
22	671,420	406,900	15,310	7,340	-----	-----	----	----	1,100,970
23	694,080	684,280	116,320	-----	-----	30,410	----	----	1,525,090
24	716,280	277,270	146,910	4,770	54,470	199,780	----	----	1,399,480
25	694,800	732,470	89,480	770	-----	-----	----	----	1,517,520
	\$22,579,960	\$22,957,250	\$4,615,090	\$ 166,330	\$4,233,380	\$ 3,515,320	\$ 192,020	\$ 130,840	\$58,390,190

Texas Highway Department
Form 200-B

..... County
District No.

MINUTE ORDER

Page 1 of 2 Pages

IT IS ORDERED BY THE COMMISSION that the amount of \$63,508,590.00 be and is hereby appropriated to cover the cost of light maintenance of State Roads during the fiscal year beginning September 1, 1965 and ending August 31, 1966. These funds are to be distributed to the 25 Districts and to the Maintenance Operations Division of the Austin Office as shown below:

<u>DISTRICT NO.</u>	<u>STATE HIGHWAY SYSTEM</u>	<u>FARM-TO-MARKET ROAD SYSTEM</u>	<u>BUDGET TOTAL</u>
1	\$ 1,194,270.00	\$ 1,526,850.00	\$ 2,721,120.00
2	1,842,410.00	835,080.00	2,677,490.00
3	1,107,230.00	777,990.00	1,885,220.00
4	1,598,830.00	1,006,860.00	2,605,690.00
5	1,592,120.00	1,381,700.00	2,973,820.00
6	1,190,320.00	601,120.00	1,791,440.00
7	932,640.00	656,640.00	1,589,280.00
8	1,487,880.00	1,000,490.00	2,488,370.00
9	1,274,490.00	1,164,150.00	2,438,640.00
10	1,468,850.00	1,220,990.00	2,689,840.00
11	993,880.00	757,750.00	1,751,630.00
12	3,677,810.00	1,704,100.00	5,381,910.00
13	1,128,840.00	935,360.00	2,064,200.00
14	1,412,700.00	944,170.00	2,356,870.00
15	2,095,900.00	962,310.00	3,058,210.00
16	1,081,260.00	821,290.00	1,902,550.00
17	1,158,050.00	1,094,990.00	2,253,040.00
18	2,719,150.00	1,087,960.00	3,807,110.00
19	1,004,850.00	917,980.00	1,922,830.00
20	1,534,480.00	780,210.00	2,314,690.00
21	1,210,550.00	962,630.00	2,173,180.00
22	686,730.00	414,240.00	1,100,970.00
23	840,810.00	684,280.00	1,525,090.00
24	1,117,440.00	282,040.00	1,399,480.00
25	784,280.00	733,240.00	1,517,520.00
	<u>\$ 35,135,770.00</u>	<u>\$ 23,254,420.00</u>	<u>\$ 58,390,190.00</u>

Texas Highway Department
Form 220-2

_____ County
District No. _____

MINUTE ORDER

Page 2 of 2 Pages

STATE MAINTENANCE CONTINGENT FUND: This fund is to be used to take care of extraordinary expenditures caused by floods, fires, disasters, or other un-anticipated emergencies. It is further ordered that these funds be used for light maintenance of additional mileage of designated Farm-to-Market Roads and State Highways when all conditions in the governing Minutes have been met and for maintenance of State owned right of way prior to its addition to the maintained System. Transfers from this fund to cover such expenditures may be made to the various Districts upon approval of the State Highway Engineer and Assistant State Highway Engineer.

\$ 2,250,000.00

OPERATION OF GALVESTON-BOLIVAR FERRY

\$ 593,340.00

OPERATION OF BAYTOWN TUNNEL

\$ 225,060.00

PAVEMENT MARKING FUND: This fund is to be used to reimburse District Budgets for the cost of materials used in pavement marking.

\$ 2,050,000.00

TOTAL \$ 63,508,590.00

Submitted by:

Examined and recommended by:

(Title)

Chief Engineer of Maintenance Operations Approved

Assistant State Highway Engineer

State Highway Engineer

Approved:

_____ Commissioner

Minute Number 56312

_____ Commissioner

Date Passed June 25, 1965

_____ Commissioner

Note: This form is to be submitted in quintuplicate.



COMMISSION
 HERBERT C. PERRY JR. CHAIRMAN
 HAL WOODWARD
 J. H. KULTGEN

TEXAS HIGHWAY DEPARTMENT

AUSTIN, TEXAS 78701

July 1, 1965

STATE HIGHWAY ENGINEER
 D. C. GREER

IN REPLY REFER TO
 FILE NO. D-18M

Budgets General
 1965-66

Mr. L. D. Cabaniss
 District Engineer
 Paris, Texas

Dear Mr. Cabaniss:

Attached are forms to be used in the preparation of your 1965-66 Maintenance Budget. Only the original is to be submitted and must be in this office not later than July 19, 1965.

Your 1965-66 Maintenance Budget amounts to \$ 2,721,120.00 . Of this amount \$ 272,110.00 will be set up in your District Maintenance Contingent Fund, leaving a balance of \$ 2,449,010.00 to be distributed to various counties, section expense, salaries, first aid training, etc. in your District.

For your information we are showing below the mileages and rates used by this office in computing your Budget.

	Total Mileage	Rate Per Mile	Amount
U.S. and State Highways	768.92	\$ 1,226.00	\$ 942,700.00
F.M. Roads	1,726.54	884.00	1,526,260.00
Multi-Lane - U.S. & State	57.46	2,101.00	120,720.00
Multi-Lane - F.M. Roads	0.28	2,101.00	590.00
Controlled Access Highways - Urban	8.09	2,764.00	22,360.00
Controlled Access Highways - Rural	39.25	2,764.00	108,490.00
Movable Span Bridges	- -	- -	- -
	<u>2,600.54</u>		<u>\$ 2,721,120.00</u>

Your Maintenance Budget should include only highways or sections of highways on which logs have been approved and taken over for maintenance as of May 31, 1965.

All Maintenance Authorizations covering State and U.S. Highways should be numbered numerically starting with Authorization No. 20, those for Controlled Access Highways should start with Authorization No. 40, and those for Farm-to-Market Roads should start with Authorization No. 50. Counties should be listed alphabetically as well as numerically and funds for each Authorization should be shown in even ten dollars.

Please be reminded that maintenance cost for construction forces radio equipment is to be properly charged to the applicable I.P.E. or construction project. Authorization 18 will cover radio communication expense for maintenance operations only.

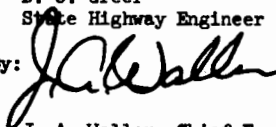
Also attached is Form (File 18.181) "Highways Assumed For Maintenance Not Included In Budget". This should be submitted immediately after September 1, 1965. When this information is received, funds will be requested at the current rate per mile for maintenance for fiscal year 1965-66.

Administration of pavement marking costs will be the same as last year. Your Budget will be reimbursed for the cost of materials used in center, lane and barrier lines, and edge lines where authorized, based on your reports submitted on Form 1040 Revised. It should be noted that these reports and reimbursement for materials do not include such markings as stop lines, cross walk lines, curb or median painting, traffic buttons, etc.

Sincerely yours,

D. C. Greer
State Highway Engineer

By:



J. A. Waller, Chief Engineer
of Maintenance Operations

LIGHT MAINTENANCE BUDGET FOR THE FISCAL YEAR 1965-66DATE 7-13-65DISTRICT NO. 1

AUTH. NO.	COUNTY	MILEAGE	AMOUNT
1	First Aid Training		\$ 300.00
2	Equipment Operation		0.00
3	Stock Account		0.00
4	Suspense Account		0.00
5	Stock Inventory Adjustments		1,000.00
6	Supplies & Miscellaneous Expense for District Office		12,000.00
7	Salaries of District Office Employees		104,000.00
8	Traveling Expense & Equipment Rental of Office Employees		10,000.00
9	Undistributable Engineering Chargeable to Maintenance		5,000.00
10	Mechanical Transportation		0.00
11	Undistributable Shop & Warehouse Expense		0.00
12	Maintenance of District Headquarters Grounds		40,000.00
13	Repairs, Alterations & Upkeep on Buildings		6,000.00
14	Depreciation on Office Machines & Engineering Equipment		5,000.00
15	Depreciation on Shop Equipment		0.00
16	Depreciation on Buildings		48,000.00
17	Equipment Rental		0.00
18	Radio Communications Expense		12,000.00
19	Undistributable Section Expense — All Sections		60,000.00
20	Delta	32.51	31,710.00
21	Fannin	126.90	122,690.00
22	Franklin	51.71	57,360.00
23	Grayson	143.00	147,780.00
24	Hopkins	102.10	106,630.00
25	Hunt	154.02	161,700.00
26	Lamar	87.53	86,520.00
27	Rains	36.82	35,600.00
28	Red River	92.07	89,030.00
29			
30			
31			
32			
33			
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37			
38			
39			
40			
41			
42			
43	Grayson	8.71	18,980.00
44	Hopkins	23.43	51,070.00
45	Hunt	15.20	33,130.00
46			
47			
48			
49			

Show total mileage for each county

Submit original copy only

File 18.182-1

LIGHT MAINTENANCE BUDGET FOR THE FISCAL YEAR 1965-66

DATE 7-13-65

DISTRICT NO 1

AUTH NO.	COUNTY	MILEAGE	AMOUNT
50	Delta	111.85	77,970.00
51	Fannin	283.60	197,680.00
52	Franklin	58.16	40,540.00
53	Grayson	196.10	136,700.00
54	Hopkins	199.01	138,720.00
55	Hunt	276.37	192,650.00
56	Lamar	289.09	201,510.00
57	Rains	83.30	58,070.00
58	Red River	229.06	<u>159,670.00</u>
59			2,449,010.00
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Show total mileage for each county

Submit original copy only

File 18.182-2

EXHIBIT II.A.1.c.-13

Minute No. 43769
Dated April 22, 1958

IT IS ORDERED by the Commission that a special account be set up for each District for the purpose of balancing overruns and underruns in funds appropriated for all Day Labor Projects and Maintenance contract projects, and that upon completion of each project any savings made be credited to this account and any overruns in cost be charged against this account. For the purpose of establishing responsibility for these funds, all withdrawals and all credits shall clear through the Maintenance Operations Division.

IT IS FURTHER ORDERED that should sufficient funds accrue additional Day Labor Projects and Maintenance contract projects or anticipated overruns on active Day Labor Projects and Maintenance contract projects may be financed from these funds. Overruns and underruns in excess of twenty percent (20%) of the original appropriation and all funds withdrawn for all new Day Labor Projects and Maintenance contract projects from this fund must have the approval of the State Highway Engineer, the Assistant State Highway Engineer, or the Administrative Engineer.

This Minute supersedes and cancels Minute No. 34547, dated August 24, 1953.

Underruns: Covered by blanket verbal approval from Assistant State Highway Engineer, over 20% to available surplus - 20% to Special Job Contingent Fund. If job originally financed from Special Job Contingent Fund, full amount of underrun to Special Job Contingent Fund - no memorandum necessary in any instance.

District Maintenance Contingent Fund same as Special Job Contingent Fund if Commission authorized savings to current year budget.

EXHIBIT II.A.1.c.-14

STATUS OF MAINTENANCE FUNDS
OCTOBER 1, 1965

<u>DISTRICT</u>	<u>*SPECIAL JOB CONTINGENT FUND</u>	<u>DISTRICT CONTINGENT FUND</u>
1	\$ 42,703.01	\$ 272,110.00
2	20,204.72	267,750.00
3	6,343.58	188,520.00
4	18,335.71	260,570.00
5	23,327.74	297,380.00
6	1,182.50	179,150.00
7	47,851.50	158,930.00
8	44,335.08	248,840.00
9	26,550.81	243,860.00
10	42,630.02	272,031.89
11	19,955.16	175,160.00
12	37,100.75	544,853.98
13	53,421.24	207,275.43
14	27,074.46	236,825.72
15	46,088.31	305,820.00
16	25,660.61	190,260.00
17	44,385.34	225,300.00
18	41,425.06	380,710.00
19	37,363.66	192,280.00
20	23,125.41	233,162.59
21	3,337.74	217,320.00
22	28,024.69	110,100.00
23	55,652.27	152,510.00
24	167,228.40	139,950.00
25	(4,620.18)	151,750.00

STATE MAINTENANCE
CONTINGENT FUND \$2,243,830.00

* Overruns of record as of 9-1-65 have been deducted
from Special Job Contingent Funds.

EXHIBIT II.A.1.c.-15

CUMULATIVE TOTAL OF FUNDS

FOR U.S. AND STATE HIGHWAYS AND F.M. ROADS ALLOCATED TO DISTRICTS FOR SPECIAL JOBS
FROM SEPTEMBER 1, 1964 THROUGH AUGUST 31, 1965

DISTRICT NO.	SEPTEMBER 1, 1964 THROUGH MARCH 31, 1965	SEPTEMBER 1, 1964 THROUGH APRIL 30, 1965	SEPTEMBER 1, 1964 THROUGH MAY 30, 1965	SEPTEMBER 1, 1964 THROUGH JUNE 30, 1965	SEPTEMBER 1, 1964 THROUGH JULY 31, 1965	SEPTEMBER 1, 1964 THROUGH AUGUST 31, 1965
1	\$ 236,930.65	\$ 353,430.65	\$ 396,430.65	\$ 438,430.65	\$ 519,630.65	\$ 528,330.65
2	338,800.00	415,300.00	436,700.00	470,300.00	470,300.00	620,300.00
3	24,000.00	24,000.00	24,000.00	92,200.00	115,200.00	190,700.00
4	112,020.52	112,020.52	147,770.52	155,111.65	172,271.65	187,231.65
5	74,400.00	74,400.00	74,400.00	89,300.00	89,300.00	100,000.00
6	305,200.00	349,700.00	363,800.00	393,800.00	399,800.00	419,800.00
7	18,427.00	18,427.00	18,427.00	18,427.00	18,427.00	19,665.46
8	65,577.17	131,925.44	211,025.44	215,525.44	228,311.66	228,311.66
9	77,400.00	89,550.00	94,550.00	104,550.00	114,300.00	144,300.00
10	3,000.00	35,000.00	35,000.00	35,000.00	35,000.00	54,500.00
11	117,704.96	117,704.96	181,204.96	232,204.96	290,604.96	324,404.96
12	797,070.88	892,360.74	907,810.74	981,860.74	1,034,495.74	1,140,420.74
13	100,093.35	118,193.35	130,793.35	172,793.35	172,793.35	195,393.35
14	346,806.00	407,506.00	464,006.00	507,006.00	510,706.00	512,306.00
15	376,350.00	481,650.00	621,300.00	712,900.00	886,000.00	995,940.00
16	97,909.72	97,909.72	104,409.72	110,149.72	133,249.72	153,249.72
17	42,400.00	42,400.00	60,400.00	60,400.00	80,400.00	89,750.00
18	116,400.00	129,094.00	187,094.00	202,094.00	211,094.00	312,194.00
19	170,589.45	170,589.45	178,589.45	195,389.45	256,389.45	307,543.35
20	404,820.00	468,520.00	533,820.00	589,420.00	623,020.00	735,720.00
21	159,865.56	228,465.56	260,965.56	303,465.56	335,565.56	403,470.86
22	83,778.80	83,778.80	83,778.80	83,778.80	116,778.80	127,178.80
23	559.60	559.60	559.60	559.60	559.60	960.21
24		3,300.00	13,600.00	13,600.00	13,600.00	13,600.00
25	196,400.00	216,400.00	225,900.00	225,900.00	264,900.00	276,900.00
	<u>\$4,266,503.66</u>	<u>\$5,062,185.79</u>	<u>\$5,756,335.79</u>	<u>\$6,404,166.92</u>	<u>\$7,092,698.14</u>	<u>\$8,082,171.41</u>
		Beginning balance			\$8,100,000.00	
		Total allocated			(8,082,171.41)	
		Ending balance			\$ 17,828.59	

EXHIBIT II.A.1.c.-16 (Page 1 of 2)

Texas Highway Department Form 155-B		MONTHLY REPORT ON STATUS OF AUTHORIZATIONS			District No. _____	
Month ending <u>July 31, 1959</u>						
		AMOUNT AUTHORIZED TO DATE	PASSED FOR PAYMENT TO DATE	BALANCE	Stock Accounts:	
Regular Maintenance		790,615.84	708,663.47	81,952.37	District Warehouse	100,807.49
Maintenance Contingent Fund		<u>60,297.49</u>	XXXXXXXXXX	<u>60,297.49</u>	District Warehouse 3-C	1,612.22
Percent of Year Elapsed — 91.67		<u>850,913.33</u>	<u>708,663.47</u>	<u>142,249.86</u>	Dist. P&C Shop	3,491.57
Percent of Funds Expended — 83.28					Dist. P&C Shop 3-C	819.78
					District Office	208.17
					County	9,978.47
Balance in Special Job Contingent Fund				<u>14,913.71</u>	County 3-C	7,128.61
Less: Overruns Completed Jobs not closed by Acct. Div.		<u>2,771.94</u>			County	18,586.33
Less: Overruns Incomplete State Day Labor Jobs		<u>0.00</u>	<u>2,771.94</u>		County 3-C	3,174.75
BALANCE				<u>12,141.77</u>	County	38,416.87
					County 3-C	3,464.74
Equipment Operation					County	14,264.40
*Debits in Authorization 2		203,121.17	*Includes depreciation through July 31, 1959		County 3-C	2,070.11
Debits in Authorization 10		4,728.07			County	13,285.48
Debits in Authorization 11		30,111.77			County 3-C	7,678.96
Debits in Authorization 15		<u>89.34</u>			County	11,367.86
Total Debits		<u>238,050.35</u>			County 3-C	1,454.08
Credits: Authorization 17		<u>256,551.07</u>			County	2,951.04
BALANCE		<u>18,500.72</u>			County	8,485.11
					County	21,087.93
					County 3-C	4,258.61
					County	24,776.06
					County 3-C	7,764.32
					County	17,044.53
Warehouse Stock					3-A Account	10,132.79
Inventory of Warehouse Stock 9/1/58				<u>\$212,891.32</u>	3-S Account	837.42
Plus: Purchases				<u>583,017.85</u>		
Total				<u>795,909.17</u>		
Less: Materials and Supplies Issued				<u>460,761.47</u>		
Total Stock Account				<u>\$335,147.70</u>	Total Stock Account	<u>\$335,147.70</u>
Explanation of Balance in Suspense:						
Suspense Account						
Total Debits	\$31,919.11	Charges on FM Roads taken over for maintenance prior to receipt of authorization		2,370.18		
Total Credits	<u>29,393.77</u>	Reimbursable Items		<u>155.16</u>		
BALANCE	<u>2,525.34</u>			<u>2,525.34</u>		
					Signed _____	District Engineer

16

MONTHLY REPORT ON STATUS OF AUTHORIZATIONS

Month ending April 30, 1965

District No. 8

AUTHORIZATION NO. OR PROJECT NO.	COUNTY	AMOUNT OF FUNDS AUTHORIZED TO DATE	PASSED FOR PAYMENT TO DATE (As of end of month)				BALANCE	
			I.P.E. →	TOTAL I.P.E. CHARGES				Total Passed For Payment To Date
			Construction in Progress (State Force Account and Contractors' Estimates)	I.P.E. Charges Against P.A. Funds	Construction Engineering	Right of Way		
		<u>591,994.75</u>	<u>I.P.E. Budget Authorizations</u>				<u>119,952.00</u>	
200				1,781.06				
300				1,122.99				
600				987.62				
605	Scurry			5,044.74				
628	Nolan			89,966.21				
636	Howard			18,092.15				
690	Scurry			33,699.67				
699	Jones			54,276.57				
768	Howard			30,778.02				
822	Mitchell			2,379.37				
833	Kent			3,815.52				
844	Howard			3,030.90				
845	Howard			1,994.35				
846	Mitchell			2,854.18				
847	Mitchell			2,183.42				
849	Nolan			2,951.82				
862	Taylor			899.88				
863	Taylor			2,101.98				
864	Callahan			2,349.60				
865	Stonewall			9,318.64				
867	Callahan			9,715.79				
871	Jones			11,875.99				
874	Taylor			36,514.66				
875	Jones			11,930.63				
879	Borden			5,401.30				
880	Howard			1,905.44				
881	Jones			5,406.56				
886	Callahan			1,830.35				
887	Scurry			11,081.87				
888	Taylor			426.28				
892	Kent			13,736.12				

Show any overdraft in "Red." To be submitted in duplicate.

EXHIBIT II.A.1.c.-17

Texas Highway Department
Form 149-A

AUTHORIZATION

{ FOR EXPENDITURE } Cross out items
~~DECREASE~~ not applicable.
~~INCREASE~~

Date of Authorization September 1, 1965 Budget No. - - - - - 1
 Organisation Unit 8011 Authorization No. - - - 1
 District No. - 1 Amount Authorized - - \$ 300.00
 County (Name) _____ Amount of Increase - - \$ _____
 County No. _____ Highway No. _____ Amount Cancelled - - - \$ _____
 Project No. - _____ Total Amount Authorized \$ 300.00

AUTHORITY:

First Aid Training
9/1/65 to 8/31/66

Note: Cost of first aid contests or salaries and expenses for employees attending courses in first aid shall be charged to this authorization.

Control & Section	Type	Miles	From	To

Approved _____

Title Chief Engineer of Maintenance Operations

Audited _____

INSTRUCTIONS: This authorization number must appear on all charges incurred against this authorization, and in no event may the amount herein be exceeded.

Director, Accounting

20797-764-6m in quint.

INTEROFFICE MEMORANDUM

TO: Mr. Bluestein

Date May 6, 1965

FROM: Thoresen

Responsible

SUBJECT: Estimate of maintenance charges
for the Month of April 1965

Desk

Balance March 31, 1965		1,056,072.00	
Less Building Depreciation previously reported		<u>8,667.00</u>	
		1,047,405.00	
April estimated expenditures	192,322.00		
Building depreciation for April	<u>2,889.00</u>		
Total estimated expenditures for April		<u>195,211.00</u>	
		852,194.00	
Cost of material on center stripe, to be refunded		<u>34,476.00</u>	
		886,670.00	
Balance of four months in fiscal year			
Amount to spend per month		221,667.00	
Average amount spent per month for first eight months		187,310.00	
Per cent of year elapsed		66.6%	
Per cent of funds expended		63.7%	
Estimated expenditures, April 1965			
Salary and Labor		107,241.00	55%
Equipment Rent		27,972.00	14%
Material		54,124.00	27%
Utilities, Expense Accounts		2,985.00	2%
One month depreciation on buildings	3,483.00		
Less adjustment on Engineering Bldgs.	<u>594.00</u>	<u>2,889.00</u>	2%
		195,211.00	

cc - Owens
Wilder
Wallendorf

EXHIBIT II.A.1.c.-19

REGULAR MAINTENANCE EXPENDITURES
 INCLUDES COST OF ADMINISTRATION
 COUNTY, CONTROL NUMBER + SECTION, STRUCTURE NUMBER, TYPE AND OPERATION
 SEPTEMBER 1 1963 THRU AUGUST 31 1964
 DISTRICT 1

DIST	AUTH	CTY	CONTROL NC	SEC	STR	TYPE	OPR	OPER + SEC COST	CONTROL COST	COUNTY COST
1	50	60	1465	1		4	21	1 307 91		
1	50	60	1465	1		4	43	1 263 43		
1	50	60	1465	1		4	45	1 717 22		
1	50	60	1465	1		4	46	66 43		
								23 778 91 *	23 778 91	
1	50	60	1466	2		4	20	1 178 63		
1	50	60	1466	2		4	21	71 13		
1	50	60	1466	2		4	43	226 63		
1	50	60	1466	2		4	45	992 11		
1	50	60	1466	2		4	46	2 69		
								2 471 19 *	2 471 19	
1	50	60	1976	2		4	20	9 401 80		
1	50	60	1976	2		4	21	396 23		
1	50	60	1976	2		4	43	60 01		
1	50	60	1976	2		4	45	347 90		
								10 205 94 *	10 205 94	
1	50	60	2385	1		4	20	559 28		
1	50	60	2385	1		4	21	379 52		
1	50	60	2385	1		4	43	237 16		
1	50	60	2385	1		4	45	703 58		
1	50	60	2385	1		4	46	29 16		
								1 908 70 *	1 908 70	184 674 64
1	21	75	45	5		6	20	2 634 54		
1	21	75	45	5		6	21	1 075 32		
1	21	75	45	5		6	43	1 325 66		
1	21	75	45	5		6	45	1 954 24		
1	21	75	45	5		6	46	335 64		
1	21	75	45	5		88	20	1 656 88		
1	21	75	45	5		88	21	776 04		
1	21	75	45	5		88	43	1 278 18		
1	21	75	45	5		88	45	600 30		

EXHIBIT II.A.1.c.-20

Texas Highway Dept.
Form D-18-6 Revised

MONTHLY REPORT ON STATUS OF MAINTENANCE OPERATIONS PROJECTS
FOR MONTH OF _____ 19____, DISTRICT NO. _____

COUNTY	HWY. NO.	PROJECT NO.	LIMITS	AMOUNT OF FUNDS AUTHORIZED TO DATE	TOTAL PASSED FOR PAYMENT TO DATE	AMOUNT SPENT THIS MONTH	DATE WORK BEGAN	% WORK COMPLETE	DATE OF COMPLETION

PROJECTS TO BE LISTED IN ALPHABETICAL ORDER BY COUNTIES.
THIS FORM TO BE USED ONLY FOR PROJECTS HANDLED BY D-18, SINGLE COPY TO BE SUBMITTED.
SHOW REMARKS IMMEDIATELY BELOW PROJECT.

FORM D-18-6

D-18

DISTRICT OFFICE:

This form is to be used each month in reporting the status of each Maintenance Operations project. It is to be prepared in duplicate. The original is to be mailed so as to reach the Austin Office, File D-18, as soon as possible and not later than the 25th of the month. The duplicate is for District Office files.

See the Cost Accounting for Day Labor Jobs section of the Accounting Manual.

EXHIBIT II.A.1.c.-21

PROJECT NUMBER	HIGHWAY NUMBER	LENGTH IN MILES	CLASS OF WORK AND LIMITS	DATE WORK AUTH	DATE WORK BEGAN	AMOUNT OF APPROP	AMOUNT SPENT TO DATE	PCT WORK COMP	NO TOT
DISTRICT NO. 21			CAMERON 031						
M-39-7-55	US 83	4.60	EROSION CONTROL US 77 SOUTH-EAST OF SAN BENITO TO US 83 IN HARLINGEN	03-64		18,300.00	11,421.97	0	62
M-39-7-63 M-39-8-38	US 83 US 77	10.32	INSTALLATION OF DELINEATORS APPROX 1.0 MI N W OF INT FM 106 TO APPROX 1.0 MI SE OF INT FM 732 AND AT INT FM 1421 IN RUSSELLTOWN AND FM 511 IN OLMITO	07-65		8,600.00	5,536.30	0	0
M-39-8-32	US 83	0.89	CONSTRUCT PIPE UNDERDRAINS 0.606 MI SOUTHEAST OF RUSSELLTOWN SOUTHEAST	08-63		24,164.92	13,788.81	0	64
M-39-8-35	US 83		PLACE PIPE STORM SEWER AT OLMITO	06-64		7,670.00	5,213.56	0	68
M-39-8-36 M-39-9-30 M-39-16-6	US 77 US 83		ROADSIDE PLANTING 0.2 MI SOUTH OF FM 802 TO 0.2 MI SOUTH OF FM 732	03-65		2,200.00	2,453.46	0	29
M-39-8-37	US 77 US 83	6.862	SEAL COAT, SOUTH OF RUSSELLTOWN O PASS IN WEST LANE AND NORTH OF RUSSELLTOWN O PASS IN WEST LANE TO 0.931 MI. NORTH OF OLMITO O PASS IN EAST LANE AND 5.930 MI. SOUTH OF FM 732 IN EAST LANE	06-65		16,500.00	10,530.52	64	64
M-630-1-8	ST 345		INSTALL FLASHING BEACON AT INT FM 106 EAST OF RIO HONDO	07-65		1,200.00	9.66	0	0
M-684-1-15	FM 511	3.00	SEAL COAT FR EL JARDIN RD (6.4 MI SE OF OLMITO) TO ST 48 N OF BROWNSVILLE	06-64		6,200.00	5,565.48	0	90
M-684-1-16	FM 511	9.30	SURFACE SHOULDERS US 83 EXPRESSWAY AT OLMITO SOUTHEAST TO FM 1792	03-65		38,500.00	33,262.03	1	86
M-327-5-16	US 77	9.00	KENEDY 066 SEAL COAT, 3.94 MI. NORTH OF WILLACY CO. LINE TO 12.94 MI. NORTH	06-65		20,600.00	0.00	0	0
M-237-5-6 M-237-6-7	ST 44	7.00	OUVAL 067 SEAL COAT FREER E TO SAN DIEGO (SECTIONS)	05-65		13,200.00	0.00	0	0

Cost Accounting

EXHIBIT II.A.2.a.-1

SCHEDULE OF DISTRICT EMPLOYEES IN ACCOUNTING OFFICES

<u>DISTRICT</u>	<u>PEAK NO. EMPLOYEES</u>	<u>NO. EMPLOYEES IN ACCOUNTING</u>	<u>RATIO</u>
1	836	13	64.3
2	889	14	63.5
3	443	12	36.9
4	568	11	51.6
5	588	11	53.5
6	605	10½	57.6
7	452	8½	53.2
8	598	11	54.4
9	813	12½	65.0
10	861	15	57.4
11	457	11	41.5
12	1,766	27	65.4
13	612	9	68.0
14	590	10½	56.2
15	1,190	18	66.1
16	599	10	59.9
17	616	11½	53.5
18	1,196	17½	68.3
19	702	11½	61.0
20	758	11	68.0
21	668	10	66.8
22	301	7	43.0
23	359	6	59.8
24	408	10	40.8
25	319	6	53.1
Houston Urban	251	5½	45.6
TOTALS	<u>17,445</u>	<u>300</u>	<u>58.1</u>

SALARY COSTS OF A TYPICAL ACCOUNTING OFFICE

Chief Fiscal Officer	\$ 673
Asst. Fiscal Officer	630
Male Clerical Help - Acct. III	517
Male Clerical Help - Acct. III	500
Male Clerical Help - Acct. III	484
Female Clerical Help	372
Female Clerical Help	326
Female Clerical Help	326
Female Clerical Help	326
Female Clerical Help	337

TOTAL MONTHLY COST \$4,491

÷ 10

MONTHLY AVERAGE SALARY \$ 449

Monthly average salary cost \$ 449

X No. accounting personnel X 300

AVERAGE TOTAL MONTHLY COST \$ 134,700

X 12 months X 12

AVERAGE ANNUAL COST \$1,616,400

EXHIBIT II.A.2.a.-2

SCHEDULE OF DIVISION EMPLOYEES IN ACCOUNTING FUNCTION

<u>DIVISION</u>	<u>NO. OF EMPLOYEES IN ACCOUNTING</u>
Administrative	3
Bridge	3
Highway design	4
Maintenance operations - A	4
Motor vehicle - A	28
Planning survey - A	6
Right of way - A	30
Aid	33
Insurance	8
Equipment and procurement	4
Materials and tests	3
Personnel	2
Accounting - A	<u>40</u>
TOTAL	<u>168</u> <u>==</u>

Note A - Personnel in accounting activity not also associated with data processing machine installations.

ESTIMATED ANNUAL COST

(Assume average monthly salary as \$450 per month per employee)

No. of employees	168
	<u>X \$450</u>
Cost per month	\$ 75,600
Annualized	<u>X 12</u>
Estimated annual cost	<u>\$907,200</u> <u>=====</u>

EXHIBIT II.A.2.a.-3

MASTER PAYROLL FILE DATA

<u>SECTION</u>	<u>FIELD NAME</u>	<u>ESTIMATED NO. DIGITS</u>
Identification Data	Social security number	9
	District-division budget code	4
	Section code	2
	Employee last name	19
	Employee initials	<u>2</u>
		36
Personnel Data	Sex	1
	Marital status	1
	Date of birth	6
	Date hired	6
	State class - grade - step	6
	No. exemptions	2
	Date last raise	6
	Address - street no. and name	20
	- city and zip code	20
	Participating/non-participating	1
	No. days accrued sick leave	3
	No. days accrued vacation	3
	No. hrs. accrued compensatory time	3
	Skills codes	<u>13</u>
		91
Accounting Data	Annualized gross pay	7
	Monthly salary (if applicable)	6
	Hourly rate - unloaded	5
	- loaded	5
	Gross pay - year-to-date	7
	Withholding tax	6
	FICA tax	5
	State retirement	6
	Other deductions	<u>6</u>
		53
	180	
	==	

EXHIBIT II. A. 2. a.-4
Sample Payroll Distribution Card (Hourly)

IMPRINTED FROM CONTROL -
SECTION CARD

IMPRINTED FROM
EMPLOYEE CARD

LEVER SET DATA

		<table border="1"> <tr> <td>Function</td> <td></td> </tr> <tr> <td>Hours</td> <td></td> </tr> </table>	Function		Hours	
Function						
Hours						
<p>14400858 DISTRICT 14 TRAVIS COUNTY SECTION 5 CONTROL 18</p>	<p>080046530</p>	<p>100005</p>				
<p>DATE: 12 01 65</p>	<p>MAINTENANCE FUNCTION CODES:</p> <ul style="list-style-type: none"> 100 Base & Surface—ordinary repair work 110 Shoulders & Side Approaches 120 Roadside Drainage and Structures Less Than 20 Feet 130 Bridges Over 20 Feet and All Grade Separations 200 Guide Markers, Signs, Signals, and Lighting 210 Right of Way Maintenance 220 Assistance to Traffic; Emergency, Snow and Ice Removal 					

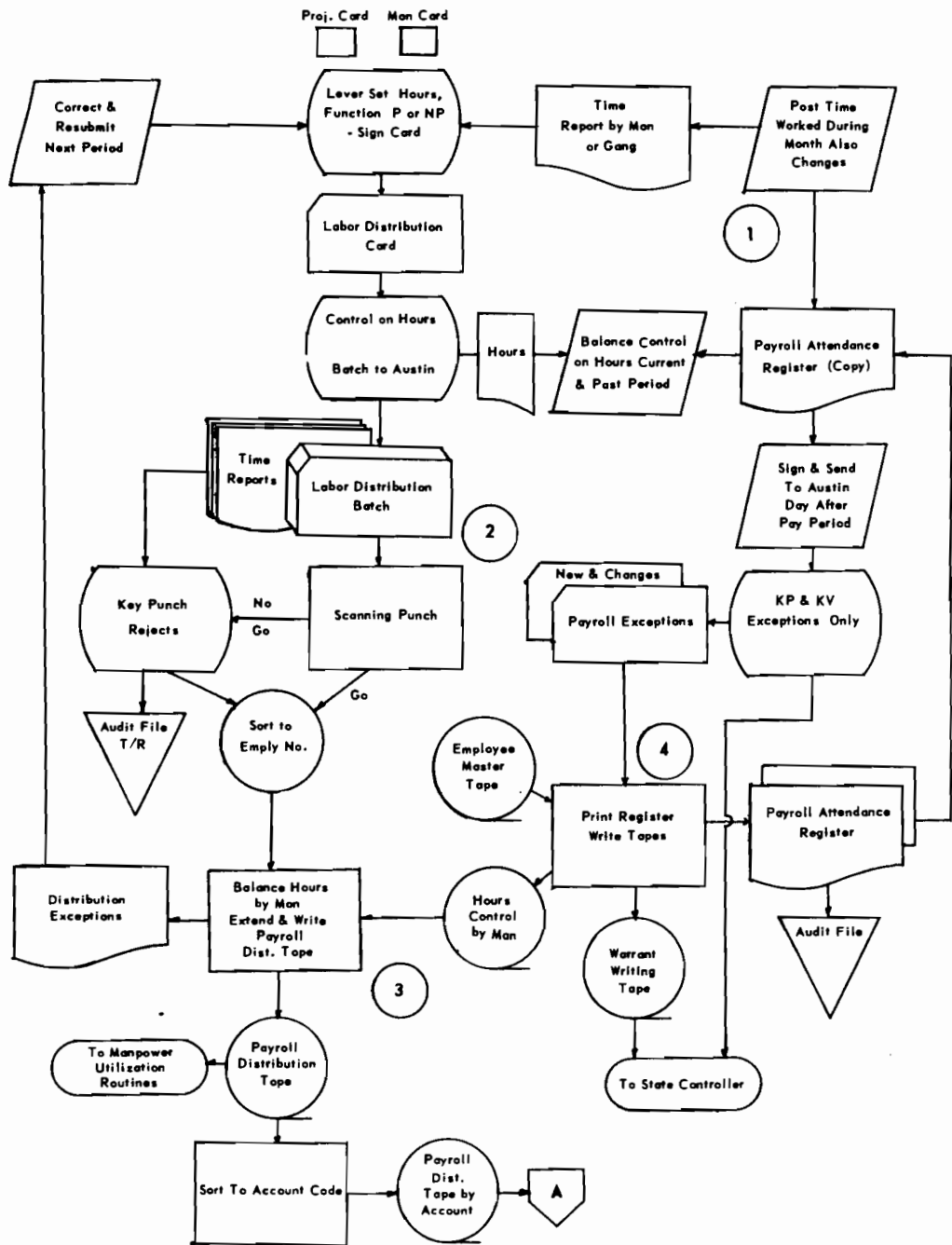


EXHIBIT II. A. 2. a.-5
Salaried And Hourly Payroll Input Procedures

EXHIBIT II.A.2.a.-6

TRANSACTION VOLUMES AND DATA PROCESSING TIME ESTIMATES OF
PROPOSED FISCAL MANAGEMENT DIVISION COMPUTER SECTION

TYPE OF TRANSACTION	NO. OF UNITS	NO. OF WARRANTS	NO. OF CARDS		KEY PUNCH TIME		SCAN PUNCH TIME		SMALL COM. T	
			DAY	MONTH	DAILY	MONTHLY	DAILY	MONTHLY	DAY	MO.
Employee payrolls:										
Hourly (incl. mowers)	9,500	19,000		9,500		20.9				10.0
Pay exceptions			19,000		9.2		2.2		.9	
Distribution										
Salaried	9,500	9,500		1,900		4.1				5.0
Pay exceptions				38,000		18.4		4.5		1.5
Distribution										
Equipment payrolls:	15,000	-								
Unit rental credits			15,000	-	5.9		1.8		.6	4.0
Distribution										
Warehouse stocks:	-	-								
Proj. distribution	41,000		7,450		3.2		1.0		.3	
Distribution	15,000			60,000		19.8		6.5		4.0
Contractor estimates:	600	600								
Distribution				18,000		59.0				4.0
Material-supply PR:		12,500								
Payment cards	21,250		966		7.2					
Distribution	37,500		1,700		7.6				.6	
Cash receipts:										
Motor vehicle	8,000	-	8,000		32.0				.8	
Other-permits, etc.	200	-	400		3.1				.2	
General journal entry:	200			1,000		6.0				
TOTALS		41,600	52,516	128,400	68.2	128.2	5.0	11.0	3.4	28.5

EXHIBIT II. A. 2. a.-7
Sample Payroll Distribution Card (Salaried)

IMPRINTED FROM PROJECT CARD	IMPRINTED FROM EMPLOYEE CARD	LEVER SET DATA
02240114	083820003	P or NP Function Hours
FED PROJECT 1 35-401 DISTRICT 2 RESIDENCY 14	JOHN D EMPLOYEE	3101005
	PERIOD ENDED 12 31 65	<u>Route location studies</u> Function No. 8/0

EXHIBIT II. A. 2. a. 8
Sample Material Issue -
Distribution Card

IMPRINTED FROM PROJECT CARD 	IMPRINTED FROM WAREHOUSE CARD 	LEVER SET #1 <div style="border:1px solid black; padding:5px; width:fit-content; margin:auto;"> P or NP Function Object </div>	LEVER SET #2 <div style="border:1px solid black; padding:5px; width:fit-content; margin:auto;"> Amount in \$ </div>																																
 02240214 FEDERAL PROJECT 135-402	 02131908 DIST WHSE FROM:	 6732131 FOR:	 0130475 AMT:																																
TO: DISTRICT 2 RESIDENCY 14		DATE: 12 31 65																																	
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>QTY</th> <th>ITEM</th> <th>PRICE</th> <th>AMT</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>1264 Assembly</td> <td>100.⁰⁰</td> <td>1300.⁰⁰</td> </tr> <tr> <td>1</td> <td>16714 Retainer</td> <td>4.75</td> <td>4.75</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1304.⁷⁵</td> </tr> </tbody> </table>	QTY	ITEM	PRICE	AMT	13	1264 Assembly	100. ⁰⁰	1300. ⁰⁰	1	16714 Retainer	4.75	4.75				1304. ⁷⁵		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>QTY</th> <th>ITEM</th> <th>PRICE</th> <th>AMT</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	QTY	ITEM	PRICE	AMT													
QTY	ITEM	PRICE	AMT																																
13	1264 Assembly	100. ⁰⁰	1300. ⁰⁰																																
1	16714 Retainer	4.75	4.75																																
			1304. ⁷⁵																																
QTY	ITEM	PRICE	AMT																																
SHIPPED BY: <u>Geo H. Warehouseman</u>		RECEIVED BY: <u>Ed M. Driver</u>																																	

EXHIBIT II. A. 2. a.-9
Material Issue Procedures

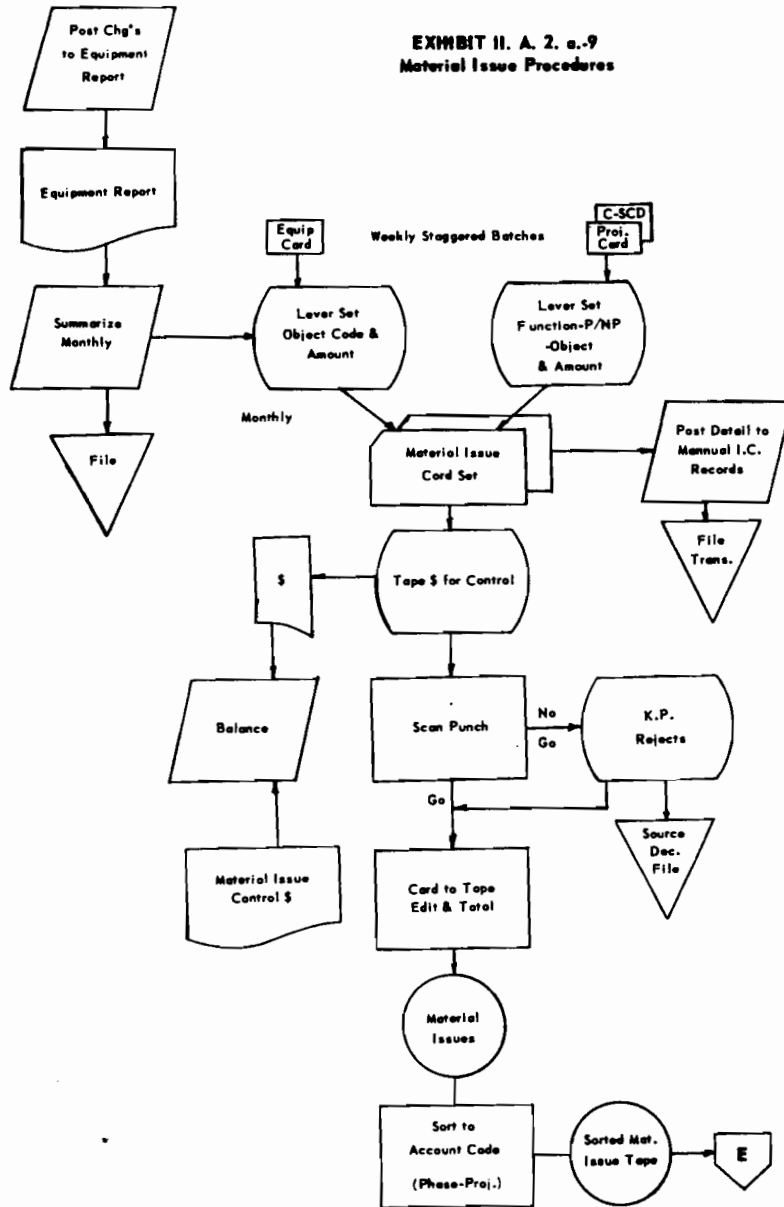





EXHIBIT II. A. 2. a.-10 Sample Equipment Rental Distribution Card

IMPRINTED FROM CONTROL-SECTION CARD	IMPRINTED FROM EQUIPMENT CARD	LEVER SET DATA		
 14453058	 6000673	<table border="1"><thead><tr><th data-bbox="1282 795 1350 818">P or NP</th></tr></thead><tbody><tr><td data-bbox="1240 822 1386 845">Function Hours</td></tr></tbody></table>  1111055	P or NP	Function Hours
P or NP				
Function Hours				
DISTRICT 14 TRAVIS COUNTY SECTION 5 CONTROL 18	2½ TON TRUCK CHEVY DUMP			
DATE: 12 01 65				

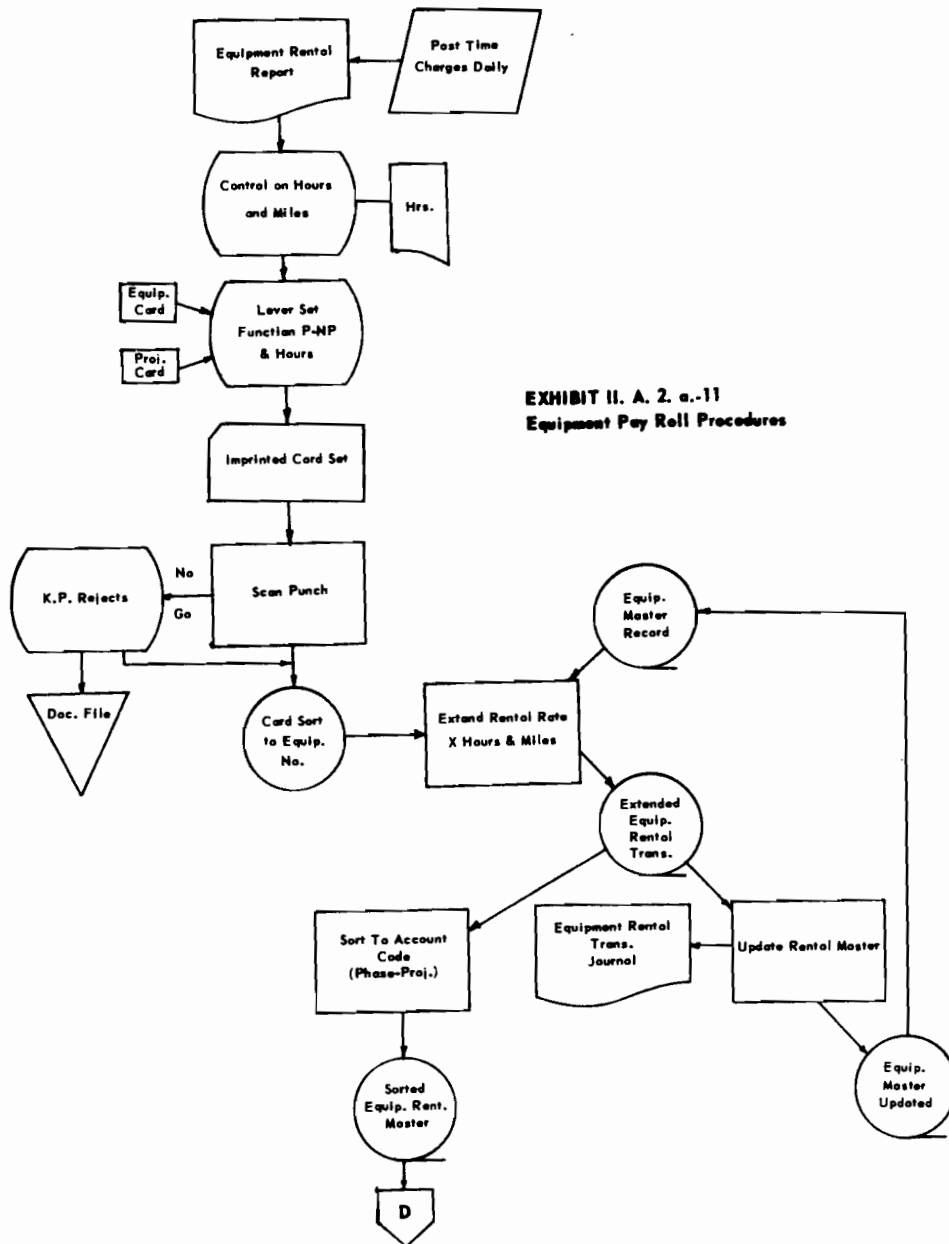


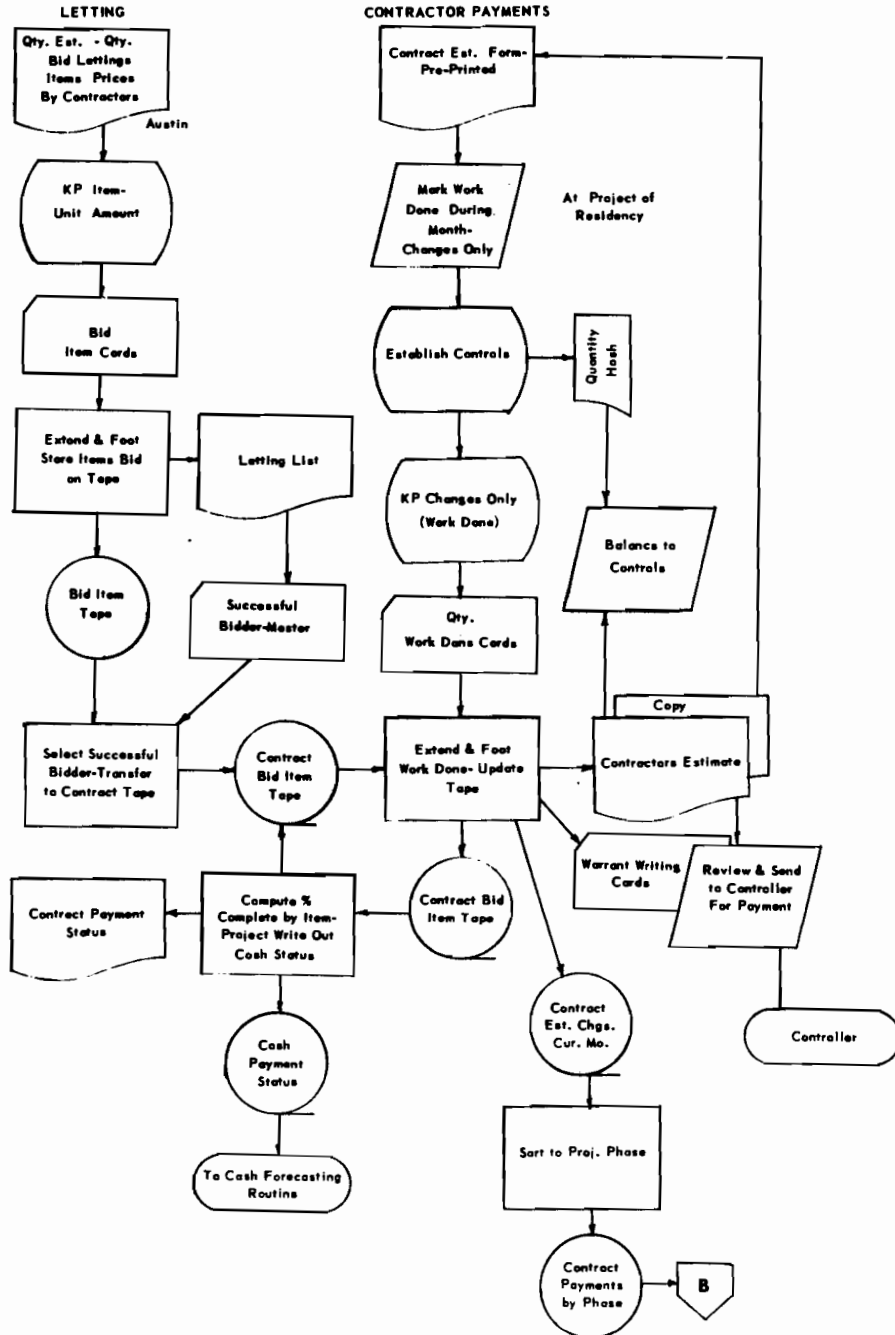
EXHIBIT II. A. 2. a.-11
Equipment Pay Roll Procedures

EXHIBIT II.A.2.a.-12

EQUIPMENT MASTER FILE DATA

<u>SECTION</u>	<u>FIELD NAME</u>	<u>ESTIMATED NO. DIGITS</u>
Identification Data	Equipment Number	6
	District - Division Budget Code	4
	Section Code	2
	Equipment Description	<u>40</u>
		52
Classifying Data	Make	3
	Model	5
	Color	1
	Year	2
	Date of Acquisition	6
	Class Code	4
	Unit of Usage	2
Type of Depreciation	<u>1</u>	
		24
Accounting Data	Estimated Life in Units	3
	Original Cost	7
	Hourly Rate - unloaded	5
	Hourly Rate - loaded	5
	Depreciation Amount to Date	7
	Book Value	<u>7</u>
		34
Current Period Data	Current Period Charges	7
	Account Code	<u>8</u>
		<u>15</u>
		125
		===

EXHIBIT II. A. 2. a.-13
Contractor Payments



**EXHIBIT II. A. 2. a.-14
Material and Supply Pay Roll**

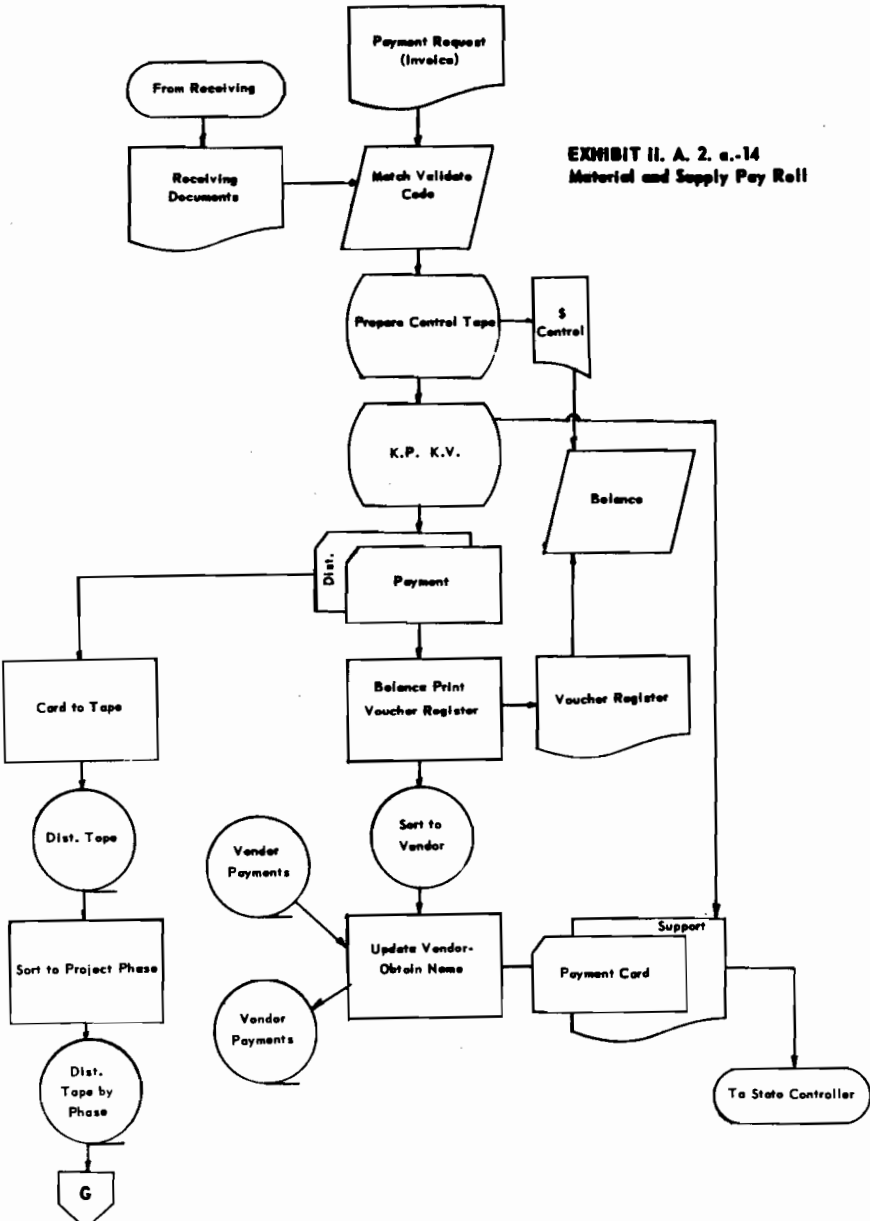


EXHIBIT II.A.2.a.-15

SCHEDULE OF ESTIMATED ANNUAL OPERATING COSTS AFTER CONVERSION

	<u>EST. PERS. COUNT</u>	<u>EST. ANNUAL COST</u>
Personnel:		
District Accounting Personnel	175	\$ 945,000
Fiscal Management Division	80	480,000
Motor Vehicle Clerical Personnel	100	540,000
Automation Division	<u>80</u>	<u>480,000</u>
TOTALS	<u>435</u> =====	<u>\$2,445,000</u>
<u>MONTHLY</u>		
Machine Rental:		
Fiscal Management Division:		
Optical scanning punch	\$ 1,500	
2-sorters	520	
14-key punches	924	
10-key verifiers	550	
8K-2 tape computer	<u>5,000</u>	
	\$ 8,494	
Automation and Motor Vehicle Division:		
15-key punches	\$ 990	
12-key verifiers	750	
1-sorter	260	
1-reproducer	110	
Main computer and all devices	<u>45,000</u>	
TOTAL	<u>\$47,110</u>	
Total monthly rental	\$55,604	
Annualized rental	X12	667,248
	=====	
<u>ANNUAL</u>		
Communications Costs:		
Daily mail to Austin	\$32,500	
Wire linkage to cities, DPS and downtown	<u>12,720</u>	45,220
Supplies and Sundry:		
Estimated increase in forms costs to		<u>150,000</u>
TOTAL		<u>\$3,307,468</u> =====

EXHIBIT II.A.2.a.-16

COMPARATIVE PERSONNEL COUNTS AND OPERATING COSTS
PRESENT AND RECOMMENDED SYSTEMS

COMPARATIVE PERSONNEL COUNTS

	<u>COUNT OF ESTIMATED PERSONNEL</u>		
	<u>PRESENT</u>	<u>RECOMMENDED</u>	<u>INCREASE (DECREASE)</u>
Accounting Personnel:			
Districts	300A	175D	(125)
Divisions	168B	80D	(88)
Data Processing Personnel	61C	80D	19
Motor Vehicle Clerical Personnel	<u>150</u>	<u>100D</u>	<u>(50)</u>
	<u>679</u>	<u>435</u>	<u>(244)</u>
	===	===	===

COMPARATIVE ANNUAL OPERATING COST ESTIMATES
(in thousands of dollars)

	<u>PRESENT</u>	<u>RECOMMENDED</u>	<u>INCREASE (DECREASE)</u>
Personnel	\$3,745	\$2,445D	\$(1,300)
Machine rental	459C	667D	208
Supplies and sundry	100	150D	50
Communications costs	<u>8</u>	<u>45D</u>	<u>37</u>
	<u>\$4,312</u>	<u>\$3,307</u>	<u>\$(1,005)</u>
	===	=====	=====

Notes:

- A - From Exhibit II.A.2.a.-1
- B - From Exhibit II.A.2.a.-2
- C - From Exhibit II.C.1.a.-1
- D - From Exhibit II.A.2.a.-15

**EXHIBIT II. A. 2. b.-1 Page 1 of 3
Monthly Accounting Batch Processing by Computer**

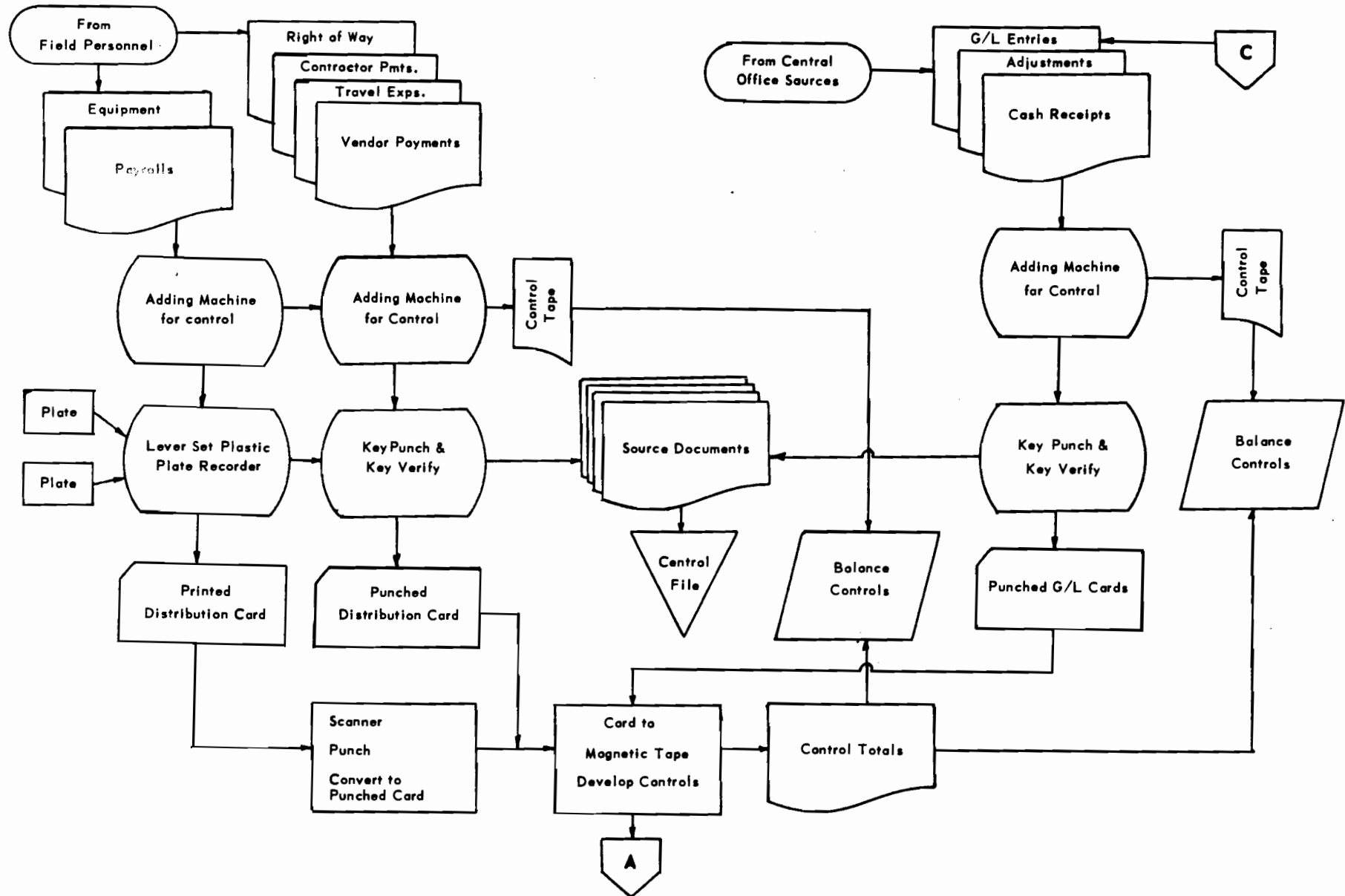


EXHIBIT II. A. 2. b.-1 Page 2 of 3
 Monthly Accounting Batch Processing by Computer

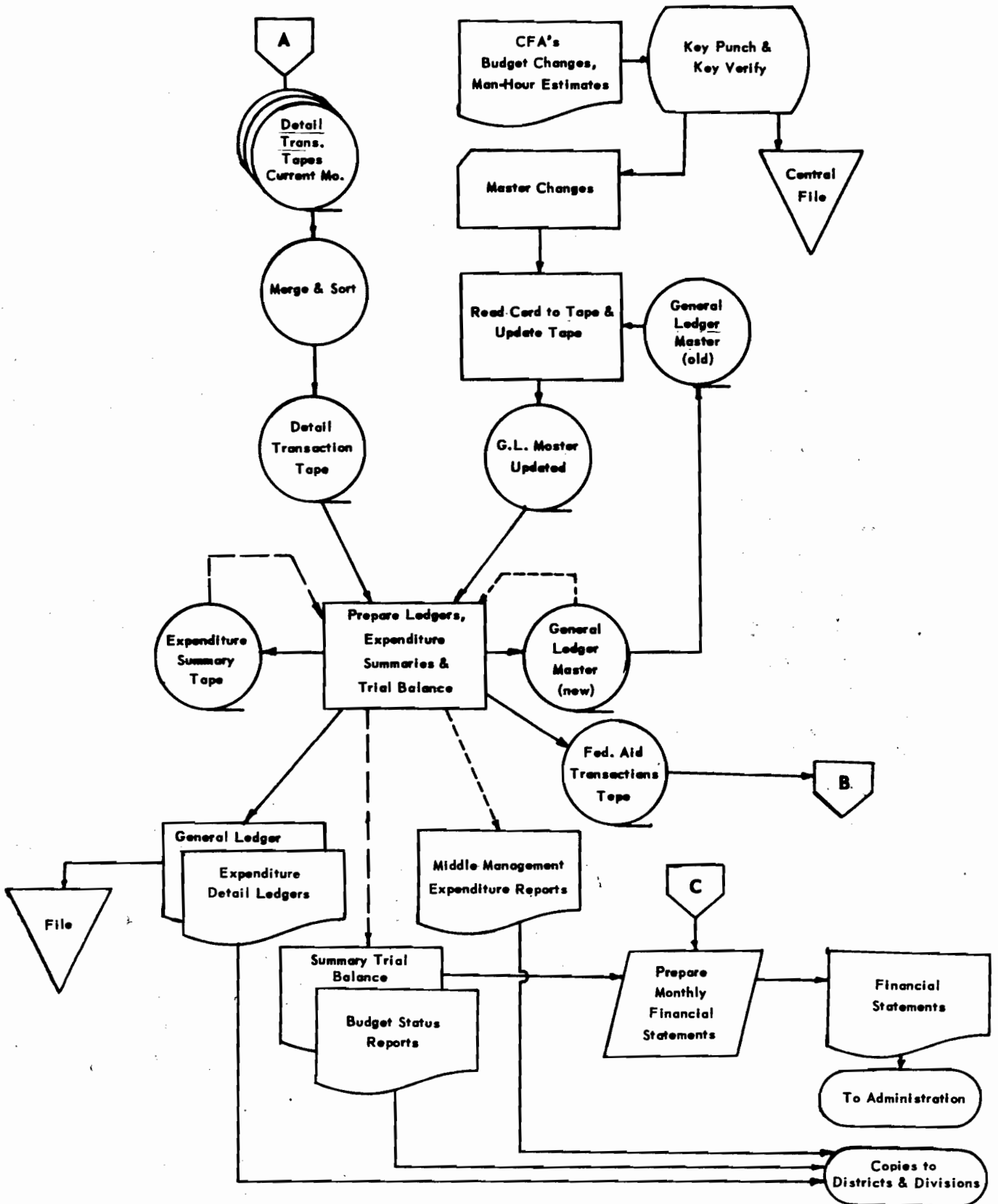
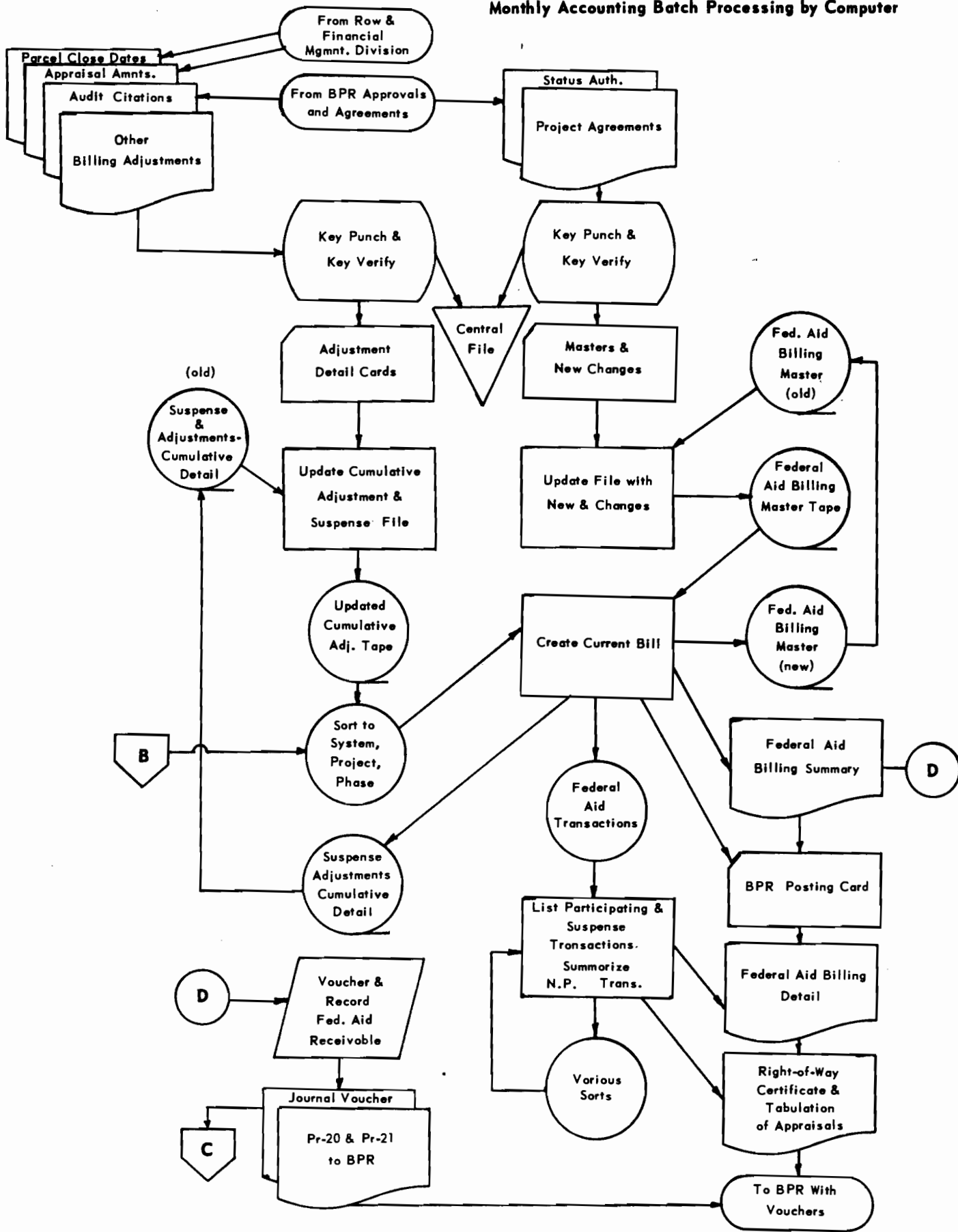


EXHIBIT II. A. 2. b.-1 Page 3 of 3
 Monthly Accounting Batch Processing by Computer



EXPENDITURE DETAIL LEDGER, DISTRICT 02, MAY 30, 196-																			
ACCOUNT				NAME	TRANSACTION REFERENCE			AMOUNT AUTHORIZED		Revision No.	Expenditures This Month		Expenditures To Date		% Complete			BALANCE	
Auth Project RSN	Parcel No. Mgr.	Func Oper.	Object		Dis. Kind	Number Sequence	Social Security No.	GRP.	Class	Planned Manhours	Dollars	Manhours	Dollars	Manhours	\$	MH	A	MH	Dollars
101	20	330	610								\$ 69.00*								
	20	340		CONTD							715.00**	305**	\$1,175.00**	420**	NA	84	90	80	NA
		340	100	PLANS, SPECS, & EST. SALARY	02	2051056	123456789	16	01200	2107	210.00	71	270.00*	95*					
											210.00*	71*							
											210.00**	71**	270.00**	95**	NA	08	10	1105	NA
101	20			TOTAL							\$3,160.50**	892***	\$5,850.50**	1326***	NA	43	50	1774	NA

EXPENDITURE DETAIL LEDGER, DISTRICT 02, MAY, 196-																			
ACCOUNT				NAME	TRANSACTION REFERENCE		AMOUNT AUTHORIZED		Revision No.	Expenditures This Month		Expenditures To Date		% Complete			BALANCE		
Auth Project RSN	Parcel No. Mgr. Func Oper.		Object NP		Dist.	Kind	Number Sequence	Social Security No.	GRP.	Class	Dollars	Manhours	Dollars	Manhours	\$	MH	A	MH	Dollars
	22																		
276	22																		
276	22	230																	
	22	400																	
	22	410																	
		410	100	1		022051056	345678912316			1,234	378.00	170							
		410	100	1		022051056	435678912316			1,342	329.00	150							
		410	210	1		499050200					707.00*	320*							
		410	300	1		023058256	321456789				625.00								
		410	300	1		023051257	214356789				625.00*								
		410	348	1		025050308					76.00								
		410	348	1		025050395					102.00								
		410	606	1		025054260					178.00*								
		410	606	1		026054350					765.00								
											125.00								
											890.00*								
											27.50								
											106.00								
											133.50*								
											2,533.50**	320**							
276	22	420																	
		420	100	1		022051056	789123456	17			12,600								
		420	100	1		022051056	978123456	13			4,275	102							
		420	100	1		022051056	213456789	10			645.00	75							
		420	200	1		024052170	202 2130				315.00	10							
		420	200	1		024052240	203 0100				36.00	187*							
											996.00*								
											89.00								
											105.00								
											194.00*								
											1,180.00**	187*							
276	22	430																	
		430	100	1		022051268	543218970	13			434.00*								
		430	100	1		022051277	453218976	12			1,774.00*	216**							
		430	100	1		022051300	542381796	12											
											520.00	140							
											520.00	140							
											1,661.00*	430*							

EXPENDITURE DETAIL LEDGER, DISTRICT 02, MAY, 196-																				
ACCOUNT				NAME	TRANSACTION REFERENCE			AMOUNT AUTHORIZED		Revision No.		Expenditures This Month		Expenditures To Date		% Complete			BALANCE	
Auth Project RSN	Parcel No. Mgr.	Func Oper.	Object NP		Dist	Kind	Number Sequence	Social Security No.	GRP.	Planned Manhours	Dollars	Manhours	Dollars	Manhours	S	MH	A	MH	Dollars	
276	22	430		CONTO ENGR SUPPLIES	02	605	4270					28.00								
		430	606 1										28.00 *							
												1,689.00**	430**	2,934.00**	812**	NA	20	10	3188	NA
276	22	440		PAY CALCULATION AND RECORDS																
		440	100 1				02 2051278	623702512 12		01,800			250.00	60						
		440	100 1	SALARY	02	2052190	756430120 14		11,400			325.00	95							
		440	290 1	OTHER SERVICES	02	7050231			2,140			575.00*	155*	621.00*	173*					
		440	290 2			02	9050245			1,920			321.00							
												120.00								
												441.00*		756.00*						
				TOTAL, CONSTRUCTION ENGINEERING								1,016.00**	155**	1,377.00**	173**	NA	12	15	1227	NA
												6,410.80	1092	9,408.50	1603	NA	18	20	7397	NA
276	22	500		CONTRACTOR ESTIMATES CONTRACT EARNINGS	02	8050475						34,720.00		56,321.00						
		500	352 1										34,720.00*		56,321.00*					
		531		STATE FORCES CONSTR. WAGES	02	2051270	768912345		01,800			314.00	170							
		531	150 1			02	2051275	689123450					126.40	40						
		531	150 1		02	2051290	123456798					190.00	60							
		531	150									630.00*	270*	921.00*	501*					
		531	200 1	RENT OF EQUIP.	02	4052200	3410050					100.00								
		531	200 1			02	4052210	3100065					72.00							
		531	418 1	CONCRETE RDY MIX	02	5050030						172.00*		288.00*						
													2,146.00							
													2,146.00*		2,875.00**					
												2,948.00**		4,084.00**	501**	NA	28	30	1299	
276	22			TOTAL								44,086.50	1,362	70,863.50	2104	38	20	20	8696	199,136.50

EXHIBIT II.A. 2.c.-3

MIDDLE MANAGEMENT EXPENDITURE REPORT																					
ACCOUNT				NAME	TRANSACTION REFERENCE			AMOUNT AUTHORIZED		Revision No.		Expenditures This Month		Expenditures To Date		% Complete			BALANCE		
Auth. Project RSN	Par. No. Mgr.	Func. Oper.	Object		P NP	Dist.	Kind	Sequence	Social Security No.	GRP.	Planned Manhours	Class	Dollars	Manhours	Dollars	Manhours	\$	MH	A	MH	Dollars
101	20	310								03100											
		310	100							0400		375.00	131	1,385.00	321						
			220									325.00		427.00							
			250									156.00		358.00							
			300									157.00		259.00							
												1,013.00	131*	2,429.00*	321*	NA	80100		79	NA	
	20	320								0700											
			100									586.50	130	910.00	210						
			150									451.00	255	506.00	280						
			200									83.00		312.00							
			250									102.00		248.50							
												1,222.50*	385*	1,976.50*	490*	NA	4945		510*	NA	
101	20											3,160.50**	892**	5,850.50**	1326**	NA	4350		1774**	NA	

MONTHLY CONSTRUCTION REPORT FOR MONTH ENDING April 30 1965

COUNTY	HWY. NO.	CONTR. SECTION AND JOB	FEDERAL NUMBER	LIMITS	LENGTH IN MILES	TYPE OF WORK	CONTRACTOR	DATE OF WORK ORDER	DATE WORK BEGAN	CONTR. TIME IN W. DAYS TO DATE	TIME USED	AMOUNT OF CONTRACT	AMOUNT OF THIS MONTH	TOTAL EXPENDITURE TO DATE	PCT. OF COMPL.	DATE OF COMPLETION	
DISTRICT 1																	
C	Delta	SH 19	400-1-14 C		Loc. at South Sulphur River	0.219	Widen Str.	John F. Buckner	4-14-65	-	100	-	74,425.51	-	-	0	
C	Hopkins	SH 19	400-2-20 C		Loc. at Levee Str. on SH 19	0.015	"	"	"	"	"	5,752.00	-	-	0		
Fannin	US 82	45-6-26	F 322 (3)		Bonham to Honey Grove	13.874	Gr., str., flex. bs. shlds. & hot mix ACP	H. W. McKinney	8-14-64	9-10-64	200	106	734,330.28	62,904.61	364,497.22	49	
Fannin	JS 82	45-5-26 C 45-6-27 C			Fr. Chinner St. to S. C.L. of Bonham (Sect.)	0.720	Gr., str., widen bs., & hot mix ACP	H. C. Buckner	10-8-64	10-14-64	80	75	126,362.56	22,753.35	123,968.44	100	Final 4-16-65
Franklin	IH 30	610-2-4	I 30-2(37)094		Fr. S. of Mt. Vernon to Titus Co.L.	5.390	Gr., conc. pavt., soil cem. bs. & two crs. surf. treat.	H. C. Buckner & Harrison Engr. & Constr. Corp.	11-6-64	11-23-64	225	63	1,381,436.63	118,702.66	287,653.48	22	
Franklin	Fl. 2743	2797-1-1	A		IH 30, S. of Mt. Vernon S. to Md. Inters.	4.295	Gr., str., bs. & surf.	W. R. Boyd, Inc.	12-1-64	12-7-64	90	47	105,187.97	37,764.62	79,549.78	80	
Grayson	US 62	45-4-24	C		Fr. Broadway St. to near Jernigan St. in City of Bells	0.183	Gr., str., conc. pavt. & MKT RR U'Pass	Kidwell & Rogers Constr. Co., Inc.	10-13-64	11-2-64	150	55	145,800.00	22,695.98	84,077.33	54	
Grayson	US 69	410-1-12	C		T & P RR in Bells to Denison	0.199	Widen Strs.	"	"	"	"	181,401.23	28,555.36	110,792.24	70		
Grayson	US 75	47-13-2	F 539 (27)		Fr. N. of Collin Co.L. to S. of FM 902 U'Pass	9.395	Gr. & str.	Coscho Constr. Co., Inc. & T. J. Connelly Constr. Co.	3-9-64	3-18-64	240	153	1,248,744.64	54,155.46	1,049,950.02	88	
Grayson	Fl. 2749	2798-2-1 2798-3-1	S 2758 (1) A		FM 121 at Cannon, N. to FM 697 at White Rock	9.082	Gr., str., bs. & surf.	R. W. McKinney	1-4-65	1-12-65	160	36	274,961.16	44,037.34	108,527.95	41	
Grayson	SH 99	61-10-12	C		Fr. 1.0 Mi. N. of Whitesboro to FM 901	9.880	Hot Mix ACP	Bi-Co Pavers, Inc.	2-3-65	4-16-65	60	-	86,806.76	19,777.57	19,777.57	24	
Hopkins	IH 30	610-1-4	I 30-2(34)061		1.7 Mi. E. of Caney Creek to Franklin Co.L.	6.149	Gr., bs. & conc. pavt.	H. W. McKinney & T.L. James & Co., Inc.	11-7-63	11-18-63	300	186	1,651,948.87	-	1,485,846.73	55	
Franklin	IH 30	610-2-3	I 30-2(35)088		Hopkins Co.L., E. to Fr. 899 S. of Mt. Vernon	5.109	"	"	"	"	"	1,587,119.01	-	1,395,980.81	53		
Hopkins	Fl. 2560	2675-1-1	S 2767 (1) A		SH 11 at Martin Springs, S. to FM 1567 near Reilly Springs	5.354	Gr., str., bs. & surf.	Buckner Contractors, Inc.	8-17-64	8-17-64	100	81	163,333.87	4,089.32	138,619.16	87	
Hopkins	IH 30	10-2-28	I 30-2(33)070		In Sulphur Springs at SH 11 & SH 154	0.662	Illumination	Loyd Electric Co., Inc.	9-9-64	10-28-64	60	63	10,158.02	-	4,441.89	42	
Hopkins	IH 30	9-9-34	C		In Sulphur Springs at FM 2297	0.803	"	"	"	"	"	7,278.22	-	3,777.32	51		
Hopkins	IH 30	10-2-27	C		In Sulphur Springs fr. Texas Ave. to E. of Loop 313 Inters.	1.279	"	"	"	"	"	15,661.11	-	9,585.33	47		
Hopkins	Fl. 1567	641-3-5	C		Hunt Co.L. E. to SH 19	9.594	Gr., str., bs. & surf.	J. R. Boyd, Inc.	11-3-64	11-5-64	180	82	140,864.97	5,722.86	112,485.57	80	
Hopkins	Fl. 69	766-2-4 766-4-8	C		IH 30 to SH 11 in Como, S. 5.6 MI.	12.395	"	"	"	"	"	208,800.00	8,543.70	163,648.58	78		
Hopkins	IH 30	10-2-29	C		On Frontage Ads. thru L. & A. 'Pass in Sulphur Springs	0.359	Gr., str., roadbed treat., flex. bs. & two crs. surf. treat.	A. K. Gillis & Sons	-	-	90	-	101,988.04	-	-	0	

EXHIBIT II.A.2.c-6

REPORT OF MAINTENANCE OPERATIONS PROJECTS FOR THE MONTH ENDING SEPTEMBER 30, 1965

PROJECT NUMBER	HIGHWAY NUMBER	LENGTH IN MILES	CLASS OF WORK AND LIMITS	DATE WORK AUTH	DATE WORK BEGAN	AMOUNT OF APPROP	AMOUNT SPENT TO DATE	PCT WORK COMP MO	WORK TOT
DISTRICT NO. 1			FANNIN 075						
M-1815-5-1	LOOP 391	0.03	WIDENING PAVEMENT AND SURFACE INTER FM 1743 IN WINDOM TO INTER US 82 IN WINDOM	01-64	01-64	3,000.00	1,790.45	0	60
M-82-8	ST 11		RECONSTRUCTION AND WIDEN DRAINAGE STRUCTURES BETWEEN LADONIA AND HUNT C/L	07-65	08-65	24,208.27	1,208.27	4	4
			FRANKLIN 081						
M-610-2-5	IH 30		CONSTRUCT REST AREA FACILITIES 1.0 MI E OF HOPKINS CO LINE	12-64	03-65	22,000.00	17,194.75	9	78
			GRAYSON 092						
M-1-K-14			CONST A SUB-SECTION WAREHOUSE ON MAINTENANCE SITE AT WHITESBORO	03-65	06-65	16,600.00	11,783.21	49	70
M-1-L-14			CONST UTILITIES AND GROUND IMPROVEMENTS ON MAINTENANCE SITE AT WHITESBORO	03-65	04-65	13,200.00	10,862.73	1	82
M-45-4-25	US 82	0.90	BASE REPAIRS AND SEAL COAT US 82 SOUTH EAST AND NORTH TO US 82	07-65		3,200.00	0.00	0	0
M-47-2-53	US 75		CLEAN PAINT AND REPAIR BRIDGE AT M K & T & T&N RAILROAD OVERPASS IN DENISON	03-65	03-65	8,800.00	7,424.25	0	84
M-47-2-54	US 75	5.30	RECONST. OF MEDIAN CROSS-OVERS TO PROVIDED LEFT TURN LANES, M.K.T. RAILROAD IN SHERMAN, NORTH TO IRON ORE CREEK	05-65	06-65	174,219.97	72,886.01	19	41
MC-47-1-32	US 75		CLEAN AND PAINT RED RIVER BRIDGE AT OKLAHOMA-TEXAS STATE LINE	09-65		19,200.00	0.00	0	0
			HOPKINS 113						
M-108-9-17	ST 19	0.85	RECONSTRUCT GRADE STRUCTURES AND SURFACE JCT FM 164 AND LP 313 IN SULPHUR SPRINGS SOUTH TO IH 30	07-65	08-65	57,867.53	1,867.53	3	3
M-9-9-36 M-10-2-31	IH 30		ROADSIDE PLANTING WEST CITY LIMITS OF SULPHUR SPRINGS TO EAST CITY LIMITS OF SULPHUR SPRINGS	03-65		8,000.00	0.00	0	0

EXHIBIT II.A.2.c.-9

ILLUSTRATING USE OF COST ACCOUNTS SYSTEM FOR SERVICE CENTER
WHICH IS ORGANIZED INTO TYPE-OF-WORK SECTIONS

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>
49-1001-01	Section A - Concrete and Aggregate Tests
-01-011-219	Test Charge Income - Construction
-01-012-219	Test Charge Income - Maintenance
-01-013-219	Test Charge Income - Other Divisions
49-1001-01-021	Direct Production Expense
-01-021-100	Salaries Expense
-01-021-622	Laboratory Supplies Expense
-01-021-200	Rent on Equipment
-01-021-280	Depreciation
49-1001-02	Section B - Paint
-02-011-219	Test Charge Income - Construction
-02-012-219	Test Charge Income - Maintenance
-02-013-219	Test Charge Income - Other Divisions
49-1001-02-021	Direct Production Expense
-02-021-100	Salaries Expense
-02-021-622	Laboratory Supplies Expense
-02-021-200	Rent of Equipment
-02-021-280	Depreciation

Budget ↑

Budget Authorization ↑

Manager No. ↑

Function Code ↑

Object of Expenditure ↑

EXHIBIT II.A.2.c-10

SERVICE CENTER COST ANALYSIS - TYPICAL

June 30, 1966

	<u>YEAR-TO-DATE</u>	<u>CURRENT MONTH</u>
<u>INCOME AT COMMERCIAL RATES</u>		
Test Charge Income - Construction	\$ 945,981	
Test Charge Income - Maintenance	138,205	
Test Charge Income - Other Divisions	<u>96,427</u>	
	<u>\$1,180,613</u>	
 <u>EXPENSES</u>		
Direct:		
Supplies		
Inventory key of period	\$500,000	
Add purchases for period	189,000	
Deduct inventory end of period	<u>500,000</u>	\$ 189,000
Salaries		800,000
Depreciation - equipment		3,000
Depreciation - buildings		<u>12,000</u>
TOTAL DIRECT		<u>\$1,004,000</u>
 Indirect:		
Supplies		\$ 225
Salaries		44,000
Depreciation - equipment		100
Depreciation - buildings		120
Radiograph		15,045
Core Drill		<u>12,356</u>
TOTAL INDIRECT		<u>\$ 71,846</u>
TOTAL EXPENSES		<u>\$1,075,846</u>
Excess of commercial costs over actual		<u><u>\$ 104,767</u></u>

EXHIBIT II.A.2.c.-11 (1 of 2)

TYPICAL COST ACCOUNTS SYSTEM FOR ENGINEER RESIDENCY OR
DISTRICT HEADQUARTERS ENGINEERING SECTION

District 25

INDIRECT COST, Residency No. 02

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>YEAR-TO-DATE</u>		<u>THIS MONTH</u>	
		<u>MANHOURS</u>	<u>DOLLARS</u>	<u>MANHOURS</u>	<u>DOLLARS</u>
25-1005-02-800	Indirect cost, general		\$		\$
02-800-100	Salary				
02-800-280	Depreciation				
328	Utilities				
624	Supplies				
370	Equipment rent				
302	Travel				
801	Indirect cost, design				
100	Salary (including standby)				
280	Office depreciation				
328	Utilities				
624	Supplies				
370	Equipment rent				
302	Travel				
802	Indirect cost, construction				
100	Salary and addi- tives (including standby)				
280	Office depreciation				
328	Utilities				
624	Supplies				
370	Equipment rent				
302	Travel				
	TOTAL INDIRECT COST		\$		\$
25-1005-02-803	Indirect cost, applied (Credit to IPE's and Projects)		\$		\$
	UNDER (OR OVER)				
	APPLIED BALANCE				

EXHIBIT II.A.2.c.-11 (2 of 2)

INDIRECT COST, Residency No. 02

<u>ANALYSIS</u>	<u>YEAR-TO-DATE</u>	<u>THIS MONTH</u>
Indirect costs	\$	\$
Direct costs:		
Salary (charged to IPE's and Projects)	\$	\$
Direct Manhours Projects		
Indirect cost per direct manhour	\$	\$
Indirect cost percentage of direct salary cost		% %

Summary of direct manhours by account charged:

IPE number 601
 IPE number 703
 Contract 403
 Contract 529

**EXHIBIT II.A. 2.c.-12
FEDERAL-AID BILLING SUMMARY**

DATE: DECEMBER 1967

S Y S	PROJECT DESIG- NATOR	FED. PROJECT NO.	PHASE FUNCTION	TOTAL PROJECT COST	PARTICIPATING COST	FEDERAL AID SHARE		PROJECT AGREE- MENT AMOUNT	AMOUNT BILLABLE	ADJUSTMENT AMOUNT	CODE	AMOUNT PREVIOUSLY CLAIMED	NET AMOUNT CLAIMED
						PCT.	\$						
7	12-056	1-610-2-1	400 500	26,893.07 353,208.59 380,101.66	26,887 353,208 380,095	90 90 90	24,199 317,888 342,087	1,455,592				231,090	
7	12-072	1-610-3-4	300	76,087.82 76,087.82	76,087 76,087	90 90	68,479 68,479	81,400				68,479	
12	DISTRICT TOTAL			456,189.58	456,182	90	410,566	1,536,992	410,566			299,569	110,997*
7	13-001	1-10-15-2	300	101,000.00 101,000.00	100,000 100,000	90 90	90,000 90,000	80,000	90,000	10,000 - 3			80,000
7	13-005	1-10-17-6	550	20,000.00	20,000	50	10,000		10,000	10,000 - 2			

- 1: Forrest Highways
- 2: Military Access Rds.
- 3: Primary
- 4: Secondary
- 5: Urban
- 6: ERP
- 7: Interstate

- 300: Preliminary Engineering
- 400: Construction Engineering
- 550: Right-of-Way
- 500: Contractor Estimates

- 1: Pending ROW
- 2: Pending Proj. Agreement
- 3: Pending Modified Proj. Agreement
- 4: Pending Corrections of Work
- 5: Audit Citations Pending Resolution
- 6: Reclaim Vouchers Pending

Major Totals**
xx: District

Summary Account Balances

Adjustment Codes

Intermediate Totals*

xxx: Project Sequence No.

Minor Totals

								1,000,000					
					60,000		100,000						
				14,000.00	60,000		54,000						
							154,000	1,000,000	154,000	4,000 - 5		100,000	
26	DISTRICT TOTAL			2,000,000.00	1,800,000		1,620,000	3,630,000	1,620,000	161,000 -		1,105,000	354,000*
	SYSTEM TOTAL			132,000,000.00	127,000,000		114,300,000	131,000,000	114,300,000	1,210,000 -		96,613,275	16,476,725**
	GRAND TOTAL			165,310,000.00	151,314,000		136,000,000	214,000,000	136,000,000	1,645,000 -		106,733,680	27,621,320

EXHIBIT II.A.2.c.-11 (2 of 2)

INDIRECT COST, Residency No. 02

<u>ANALYSIS</u>	<u>YEAR-TO-DATE</u>	<u>THIS MONTH</u>
Indirect costs	\$	\$
Direct costs:		
Salary (charged to IPE's and Projects)	\$	\$
Direct Manhours		
Projects		
Indirect cost per direct manhour	\$	\$
Indirect cost percentage of direct salary cost		
	%	%

Summary of direct manhours by account charged:
 IPE number 601
 IPE number 703
 Contract 403
 Contract 529

**EXHIBIT II.A. 2.c.-12
FEDERAL-AID BILLING SUMMARY**

DATE: DECEMBER 1967

S Y S	PROJECT DESIG- NATOR	FED.PROJECT NO.	PHASE FUNCTION	TOTAL PROJECT COST	PARTICIPATING COST	FEDERAL AID SHARE		PROJECT AGREE- MENT AMOUNT	AMOUNT BILLABLE	ADJUSTMENT AMOUNT	CODE	AMOUNT	
						PCT.	\$					PREVIOUSLY CLAIMED	NET AMOUNT CLAIMED
7	12-056	1-610-2-1	400	26,893.07	26,887	90	24,199	1,455,592				231,090	
			500	353,208.59	353,208	90	317,888						
				380,101.66	380,095	90	342,087	1,455,592	342,087			231,090	110,997
7	12-072	1-610-3-4	300	76,087.82	76,087	90	68,479	81,400				68,479	
				76,087.82	76,087	90	68,479	81,400	68,479			68,479	
12	DISTRICT TOTAL			456,189.58	456,182	90	410,566	1,536,992	410,566			299,569	110,997*
7	13-001	1-10-15-2	300	101,000.00	100,000	90	90,000	80,000	90,000	10,000 - 3			
				101,000.00	100,000	90	90,000	80,000	90,000	10,000 -			80,000
7	13-005	1-10-17-6	550	20,000.00	20,000	50	10,000		10,000	10,000 - 2			

- 1: Forrest Highways
- 2: Military Access Rds.
- 3: Primary
- 4: Secondary
- 5: Urban
- 6: ERP
- 7: Interstate

- 300: Preliminary Engineering
- 400: Construction Engineering
- 550: Right-of-Way
- 500: Contractor Estimates

- 1: Pending ROW
- 2: Pending Proj. Agreement
- 3: Pending Modified Proj. Agreement
- 4: Pending Corrections of Work
- 5: Audit Citations Pending Resolution
- 6: Reclaim Vouchers Pending

Major Totals**
xx: District

Summary Account Balances

Adjustment Codes

Intermediate Totals*

xxx: Project Sequence No.

			Minor Totals					1,000,000					
							100,000						
							54,000						
				14,000.00	60,000		154,000	1,000,000	154,000	4,000 - 5		100,000	
26	DISTRICT TOTAL			2,000,000.00	1,800,000		1,620,000	3,630,000	1,620,000	161,000 -		1,105,000	354,000*
	SYSTEM TOTAL			132,000,000.00	127,000,000		114,300,000	131,000,000	114,300,000	1,210,000 -		96,613,275	16,476,725**
	GRAND TOTAL			165,310,000.00	151,314,000		136,000,000	214,000,000	136,000,000	1,645,000 -		106,733,680	27,621,320

Accounting Codes

EXHIBIT II.A.3.-1
"Fund" Section of Existing Chart of Ledger Accounts

	<u>AVAILABLE</u>	
RESOURCES	100	STATE HIGHWAY FUND (STATE TREASURY)
	104	FARM TO MARKET ROAD FUND (STATE TREASURY)
	110	ACCOUNTS RECEIVABLE - OTHER
	113	U.S. TREASURY CERTIFICATES AND NOTES (BONDS)
	114	TRUST ACCOUNT, FEDERAL HIGHWAY ACT FUND
	120	TAX COLLECTORS' BALANCES
	130	REIMBURSEMENTS RECEIVABLE - FEDERAL
	134	REIMBURSEMENTS RECEIVABLE - FEDERAL - MILITARY ACCESS ROADS (M.A.R.)
	134-1	REIMBURSEMENTS RECEIVABLE - FEDERAL - MILITARY ACCESS ROADS (M.A.R.) TRUST ACCOUNT
	135	REIMBURSEMENTS RECEIVABLE - FEDERAL - EMERGENCY
	137	REIMBURSEMENTS RECEIVABLE - FEDERAL - ADVANCE ENGINEERING
	140	REIMBURSEMENTS RECEIVABLE - COUNTIES
	142	ADVANCE DEPOSITS ON CONSTRUCTION
	145	REIMBURSEMENTS RECEIVABLE - OTHER
	146	REIMBURSEMENTS RECEIVABLE - PRIMARY FEDERAL AID
	147	REIMBURSEMENTS RECEIVABLE - SECONDARY FEDERAL AID
	148	REIMBURSEMENTS RECEIVABLE - URBAN FEDERAL AID
	149	REIMBURSEMENTS RECEIVABLE - INTERSTATE FEDERAL AID
	160	STORES
	<u>AID</u>	
	202	FEDERAL AID RECEIVABLE - GRADE CROSSING
	203	FEDERAL FOREST HIGHWAY FUNDS RECEIVABLE
	204	FEDERAL AID RECEIVABLE - MILITARY ACCESS ROADS (M.A.R.)
	207	FEDERAL AID RECEIVABLE - ADVANCE ENGINEERING
	210	COUNTY AID RECEIVABLE
	210-A	COUNTY AID RECEIVABLE - INDIRECT
	215	OTHER AID RECEIVABLE
	215-A	OTHER AID RECEIVABLE - INDIRECT
	216	FEDERAL AID RECEIVABLE - PRIMARY
	217	FEDERAL AID RECEIVABLE - SECONDARY
	218	FEDERAL AID RECEIVABLE - URBAN
	219	FEDERAL AID RECEIVABLE - EMERGENCY RELIEF PROJECTS
	220	FEDERAL AID RECEIVABLE - INTERSTATE
	235	FEDERAL AID RECEIVABLE - EMERGENCY
	<u>ESTIMATED REVENUES</u>	
	300	LICENSE FEES RECEIVABLE
	310	GASOLINE TAX RECEIVABLE
	320	SPECIAL FUELS TAX RECEIVABLE
	322	SALES TAX ON LUBRICANTS
	330	MISCELLANEOUS REVENUE RECEIVABLE
	340	FARM TO MARKET ROAD FUND RECEIVABLE

COMMITMENTS

	<u>CURRENT INDEBTEDNESS</u>
400	VOUCHERS PAYABLE - STATE HIGHWAY FUND
404	ADVANCE DEPOSIT - TRUST ACCOUNT - FEDERAL HIGHWAY ACT
414	VOUCHERS PAYABLE - TRUST ACCOUNT - FEDERAL HIGHWAY ACT
428	STEEL PILING LOAN ACCOUNT ON COMPLETED CONSTRUCTION
430	SUSPENSE
440	UNCLAIMED WAGES
450	CLAIMS ACCOUNT ON COMPLETED CONSTRUCTION
	<u>APPROPRIATED SURPLUS</u>
520	CONSTRUCTION FUNDS AUTHORIZATIONS
523	WORKMEN'S COMPENSATION INSURANCE BUDGETS AUTHORIZATIONS
525	INVESTIGATION AND PLANNING EXPENSE BUDGET (BUDGETS 51 TO 75, INCL. AND BUDGETS 81 TO 84, INCL.)
526	INVESTIGATION AND PLANNING EXPENSE BUDGETS AUTHORIZATIONS (BUDGETS 51 TO 75, INCL. AND BUDGETS 81 TO 84, INCL.)
531	EQUIPMENT BUDGET AUTHORIZATIONS (BUDGET 30)
533	CERTIFICATE OF TITLE BUDGET AUTHORIZATIONS (BUDGET 33)
537	MOTOR VEHICLE REGISTRATION BUDGET AUTHORIZATIONS (BUDGET 37)
540	MAINTENANCE BUDGETS (BUDGETS 1 TO 25, INCL. AND 29) (a) STATE MAINTENANCE CONTINGENT FUND (b) DISTRICT CONTINGENT FUND (c) SPECIAL JOBS CONTINGENT FUND (d) TRAFFIC SAFETY FUND
541	MAINTENANCE BUDGETS AUTHORIZATIONS (BUDGETS 1 TO 25, INCL. AND 29)
542	RESERVE FOR DEPRECIATION OF EQUIPMENT
543	EQUIPMENT RENTAL UNDISTRIBUTED
567	ADMINISTRATIVE BUDGET AUTHORIZATIONS (BUDGET 40)
571	SUNDRY BUDGET AUTHORIZATIONS (BUDGET 31)
592	DEPARTMENT OF PUBLIC SAFETY BUDGET AUTHORIZATIONS (BUDGET 92) - PRIOR YEAR (1)
593	DEPARTMENT OF PUBLIC SAFETY BUDGET AUTHORIZATIONS (BUDGET 93) - PRIOR YEAR (2)
594	DEPARTMENT OF PUBLIC SAFETY BUDGET AUTHORIZATIONS (BUDGET 32) - CURRENT YEAR
596	INVESTMENT IN LAND AND BUILDINGS BUDGET AUTHORIZATIONS (BUDGET 34)
598	FERRY AND TUNNEL BUDGET AUTHORIZATIONS (BUDGET 35)
	<u>UNAPPROPRIATED SURPLUS</u>
600	AVAILABLE SURPLUS
601	AVAILABLE FARM HIGHWAY ACCOUNT
604	AVAILABLE FARM TO MARKET ROAD FUND
612	FEDERAL AID AVAILABLE - GRADE CROSSING
614	FEDERAL AID AVAILABLE - MILITARY ACCESS ROADS (M.A.R.)
621	FEDERAL AID AVAILABLE - PRIMARY
622	FEDERAL AID AVAILABLE - SECONDARY
623	FEDERAL AID AVAILABLE - URBAN
624	FEDERAL AID AVAILABLE - INTERSTATE
635	FEDERAL AID AVAILABLE - EMERGENCY

SURPLUS

EXHIBIT II.A.3.-2 (1 of 9)

GENERAL LEDGER CHART OF ACCOUNTS (Schematic)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>	<u>RESOURCES</u> <u>FUND</u>	<u>ASSETS</u> <u>P & E</u>
100		State Highway Fund		
104		Farm to Market Road Fund		
110		Accounts Receivable - Other		
110	01	Accounts Receivable)		
) - Sub Accounts		
110	02	Accounts Receivable)		
<hr/>				
<hr/>				
114		Trust Account, Federal Highway Act Fund		
120		Tax Collectors' Balances		
	001	Tax Collectors' Balances)		
) Detail Account,		
	254	Tax Collectors' Balances) each county		
130	01	Reimbursements Receivable - Federal		
134	01	Reimbursements Receivable - M.A.R.		
140		Reimbursements Receivable - Counties		
140	001	Reimbursements Receivable)		
) - Detail		
	002	Reimbursements Receivable)		
<hr/>				
<hr/>				

EXHIBIT II.A.3.-2 (2 of 9)

<u>G.L. ACCT. CODE</u>	<u>G.L. SUB CODE</u>	<u>G.L. DETAIL CODE</u>		<u>RESOURCES FUND</u>	<u>ASSETS P & E</u>
145			Reimbursements Receivable - Other	↓	↓
146			Reimbursements Receivable - Primary Federal Aid		
	01	xxx	Reimbursements Receivable - Primary Federal Aid by district (sub)		
	02	xxx	Reimbursements Receivable - Primary Federal Aid to project		
147			Reimbursements Receivable - Secondary Federal Aid		
148			Reimbursements Receivable - Urban Federal Aid		
149			Reimbursements Receivable - Interstate Federal Aid		
	01		Reimbursements Receivable - by district number		
		xxx	Reimbursements Receivable - by project designator (detail)		
200	01		Stores		
201			Incomplete construction		
202			Highway equipment)		
203			Shop equipment)		
204			Office equipment)		
205			Engineering equipment)		
) Subledger code) for each district) and division		

EXHIBIT II.A.3.-2 (3 of 9)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>		<u>RESOURCES</u> <u>FUND</u>	<u>ASSETS</u> <u>P & E</u>
206		Buildings)	Subledger code for each district		↓
207		Land)			
208		Suspense)			
<u>AID</u>					
301		Federal Aid Receivable		↓	
301	01	Federal Aid Receivable - Forest Highway			
301	02	Federal Aid Receivable - M.A.R.			
301	03	Federal Aid Receivable - Primary			
301	04	Federal Aid Receivable - Secondary			
301	05	Federal Aid Receivable - Urban			
301	06	Federal Aid Receivable - E.R.P.			
301	07	Federal Aid Receivable - Interstate			
302		County Aid Receivable			
302	001	County Aid Receivable - Direct			
302	002	County Aid Receivable - Indirect			
303		Other Aid Receivable			
303	01	Other Aid Receivable - Direct			
303	02	Other Aid Receivable - Indirect			

EXHIBIT II.A.3.-2 (4 of 9)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>	<u>RESOURCES</u> <u>FUND</u>	<u>ASSETS</u> <u>P & E</u>	
<u>ESTIMATED REVENUES</u>					
401		Estimated Tax Collections	↓		
401	01	Estimated Tax Collections - License Fees			
401	02	Estimated Tax Collections - Gasoline			
401	03	Estimated Tax Collections - Special Fuels			
401	04	Estimated Tax Collections - Lube Sales Tax			
402		Miscellaneous Revenue			
403		Farm to Market Road			
<u>INDEBTEDNESS</u>					
501		Vouchers Payable		↓	↓
502		Advance Deposit, Trust Account, Federal Highway Act			
503		Vouchers Payable - Federal Highway Act			
504		Unclaimed Wages			
505		Claims on Completed Construction			
520		Payroll Additive Clearing Account			
520	01	001 FICA Matching Payments, District 1 Payrolls, (DR)			

EXHIBIT II.A.3.-2 (5 of 9)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>		<u>COMMIT-</u> <u>MENTS</u> <u>FUND</u>	<u>LIABIL-</u> <u>ITIES</u> <u>P. & E</u>
520	01	002	Estimated FICA Costs, District 1 Payrolls, (CR)		
		003	State Retirement Matching Payments, District 1 Payrolls, (DR)		
		004	Estimated Retirement Matching Payments, District 1 Payrolls, (CR)		
	xx		Repeat Account 520 Sub and Detail for Each District and Division.		
521			Payroll Freetime Clearing Account		
521	01	001	Vacation Salary Paid, District 1 Payrolls, (DR)		
		002	Estimated Vacation Salary, District 1 Payrolls, (CR)		
		003	Sick Leave Salary Paid, District 1 Payrolls, (DR)		
		004	Estimated Sick Leave Salary Paid, District 1 Payrolls, (CR)		
		005	Military Leave Salary Paid, District 1 Payrolls, (DR)		
		006	Estimated Military Leave Salary, District 1 Payrolls, (CR)		
		007	Compensatory Time Dr. and Cr., District 1 Payrolls, (DR)		
	xx		Repeat Account 521 Sub and Detail for each District and Division.		
NOTE:			Entries to Detail Accounts 002, 004, and 006 will be computer generated.		
			Entries to 520-xx-001 and 003 will occur once for each District or Division S and L Payroll.		

EXHIBIT II.A.3.-2 (6 of 9)

G.L. ACCT. CODE	G.L. SUB CODE	G.L. DETAIL CODE		COMMIT- MENTS BALANCE TO SPEND FUND	EXPENDI- TURES P & E		
<u>APPROPRIATED SURPLUS - CONSTRUCTION</u>							
600			Construction Funds Authorized		↓		
	01		Subledger each District				
		xxx	Detail by each District				
<u>CONSTRUCTION PROGRAMS AND ADVANCE PLANNING - MEMO</u>							
611	12	678	Construction Programs Approved, Not-let, District 1, <u>Interstate</u>				
			Subledger Low Position is				
			1. Construction				
			Finance Stage 2. Right of Way				
			3. Advance Planning				
through			Subledger High Position is				
			Program Number				
636			Detail Position is Project Designator				
<hr/>							
641	12	345	Construction Programs Approved, Not-let, District 1, <u>Non-Interstate</u>				
			Subledger Code High Position is				
			Highway System				
through			Subledger Code Low Position is				
			Program Number				
666			Ledger Detail Position is Project Designator				

EXHIBIT II.A.3.-2 (7 of 9)

G.L. ACCT. CODE	G.L. SUB CODE	G.L. DETAIL CODE		COMMIT- MENTS BALANCE TO SPEND FUND	EXPENDI- TURES P & E
671	12	456	Construction <u>Advance Planning</u> Program, <u>Non-Interstate</u> , District 1	↓	
			Subledger Code Low Position is		
			Highway System		
through			Subledger Code High Position is		
			1. Row Financed, 2. Row Unfinanced,		
696			Detail Position is Project Designator		
699			Construction Planned and not Appropriated. Contra for 611 through 696.	↓	
			<u>APPROPRIATED SURPLUS - Unexpended Budgets</u>		
700				↓	↓
	01		Subaccount each budget, see Exhibit 74		
	xxx		Detail for each budget authorization		
			<u>UNAPPROPRIATED SURPLUS</u>		
800			Available Surplus	↓	↓
801			Available Farm to Market		
802			Available Federal Aid		
802	01		Available Federal Aid - M.A.R.	↓	↓

EXHIBIT II.A.3.-2 (8 of 9)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>	<u>UNAPPRO-</u> <u>PRIATED</u> <u>FUND</u>	<u>SURPLUS</u> <u>P & E</u>
802	02	Available Federal Aid - Primary	↓	↓
		Available Federal Aid - Secondary		
	03	Available Federal Aid - Urban		
	04	Available Federal Aid - Interstate		
850		Surplus Arising From Expenditures on Incomplete Construction	↓	↓
860		General Surplus		
<u>INCOME</u>				
901		Federal Aid on Construction		↓
	01	Federal Aid on Construction - Forest Hwys		
	02	Federal Aid on Construction - M.A.R.		
	03	Federal Aid on Construction - Primary		
	04	Federal Aid on Construction - Secondary		
	05	Federal Aid on Construction - Urban		
	06	Federal Aid on Construction - E.R.P.		
	07	Federal Aid on Construction - Interstate		
902		County Aid on Construction		↓
	01	County Aid on Construction - Direct		
	02	County Aid on Construction - Indirect		
903		Farm to Market Program Aid on Construction		↓

EXHIBIT II.A.3.-2 (9 of 9)

<u>G.L.</u> <u>ACCT.</u> <u>CODE</u>	<u>G.L.</u> <u>SUB</u> <u>CODE</u>	<u>G.L.</u> <u>DETAIL</u> <u>CODE</u>	<u>FUND</u>	<u>INCOME</u> <u>P & E</u>
904		Other Aid on Construction		↓
	01	Other Aid on Construction - Direct		
	02	Other Aid on Construction - Indirect		
905		Permit Fees - Overweight and Oversize Vehicles		
906		Depository Interest on Highway Fund		
907		R. R. Commission Sales		
908		Property Sales, Board of Control		
909		Real Estate Sales, Board of Control		
910		Miscellaneous Income (Subledgers)		
920		State Taxes		
	01	State Taxes - on Gasoline (1/2)		
	02	State Taxes - on Gasoline (remainder of 1/4)		
	03	State Taxes - on Special Fuels		
	04	State Taxes - on Lubricants		
	05	State Taxes - on Automobiles: License		
	06	State Taxes - on Automobiles: Title Fees		

EXHIBIT II.A.3.-3 (1 of 2)

EXISTING BUDGET ACCOUNT STRUCTURE

<u>BUDGET NUMBER</u>	<u>BUDGET NAME AND DESCRIPTION</u>
01-25	Operating budget for each District to cover roadway maintenance and District administration. Includes all District's expenditures other than construction and right-of-way projects, authorized design activity (IPE's). These budgets are augmented during the year by specific authorizations for special maintenance jobs, natural disaster rehabilitation, pavement marking materials cost, and for unanticipated and unprogrammed highway betterment and traffic safety needs.
29	Central Shops and Warehouses (Camp Hubbard shops and General warehouses at Athens, Post, and Seguin, Texas). Includes repair of instruments, office machines, and laboratory equipment, and fabrication of specialized equipment.
30	Equipment Purchases. Acquisition cost of all capital equipment purchased for the Department.
31	Sundry and other Administrative Expense. This budget includes Material and Test laboratory, Reproduction facility, Computer Center, Photogrammetry operations, all payroll additive cost for the Department (Retirement and FICA), operation of information offices, Departmental audit, improvements to district grounds, issuance of permits, bridge computer programming, design and traffic research, maintenance of buildings and grounds, electronics shop, special investigations, etc.
32	Department of Public Safety
33	Certificate of Title Division. This budget includes major costs of the Certificate of Title Section of the Motor Vehicle Division.
34	Investment - Land and Buildings. This budget includes the purchase of land for administrative purposes, and the purchase and construction of buildings.
35	Ferry and Tunnel Maintenance and Operation
37	Motor Vehicle Registration. This budget includes major costs of the Motor Vehicle Registration Section of the Motor Vehicle Division including cost of license plates.

EXHIBIT II.A.3.-3 (2 of 2)

BUDGET
NUMBER

BUDGET NAME AND DESCRIPTION

- 40 General Administration. This budget includes administrative salaries and travel for Commissioners, Administration, and all Divisions other than the Insurance, Planning Survey, and Motor Vehicle Divisions, and communication and office supplies expenses.
- 49 Compensation Insurance Division. This budget includes the following expenses incurred by the Insurance Division: Salaries, equipment rental, travel expense, printing and supplies, physical exams, depreciation, and payment of claims and aid.
- 51-75
and
82 IPE expense. These budgets, one for each District and Houston Urban Project, include all costs of preliminary engineering for the Department.

All other expenditures of the Department are chargeable to projects which are scheduled and in effect "budgeted" under control of construction programs including construction contracts, right-of-way acquisition, utility adjustments, or projects for co-operative research, including the Planning Survey Division.

EXHIBIT II.A.3.-4 (1 of 6)

RECOMMENDED CHART OF GENERAL LEDGER SUB-ACCOUNTS
FOR BUDGETED EXPENDITURES

<u>GENERAL LEDGER ACCOUNT</u>	<u>GENERAL LEDGER SUB (BUDGET NO.)</u>
---------------------------------------	--

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APPROPRIATED SURPLUS, Unexpended Budgets

01 District #1 Budget

02 District #2 Budget

25 District #25 Budget

32 Houston Urban Budget

The "prefix" accounting code position 6 in the code diagram will have the effect of creating three breakdowns within each of the above budgets:

Prefix 4: identifies expenditures for direct light maintenance charges to specific lengths of roadway according to the other codes used, i.e., road sequence number, maintenance section number, function, and object.

Prefix 3: identifies expenditures for investigation and planning (IPE's) charged according to the IPE number coded in the "detail" position of the general ledger accounting codes.

Prefix 1: this prefix will be used for all "detail" position classifications which do not fall within the above definitions (prefix 3 and 4) and which are not project designators. For budgets 01 through 32 this prefix will be used largely for authorizations covering district administrative expenses, indirect costs of maintenance and construction, and service centers such as district lab, shops, and equipment operations.

EXHIBIT II.A.3.-4 (2 of 6)

GENERAL GENERAL
LEDGER LEDGER SUB
ACCOUNT (BUDGET NO.)

The effect of the use of the prefix code is indicated by the following examples:

- budget 014 (district 1, prefix 4) is district 1 budget for light maintenance direct charges.
- budget 013 (district 1, prefix 3) is district 1 budget for investigation and planning.
- budget 011 (district 1, prefix 1) is district 1 budget for undistributed indirect costs. See Exhibit II.A.3.-10 for typical chart of function accounts for district budgets, prefix 1.

Prefix 2: this prefix will not be used in connection with budgeted transactions of the above budgets, since projects such as construction and right-of-way are not budgeted as the term is used here, but are programmed. However, district number will be recorded on all project transactions, since the same project designator code (Detail position) will be used concurrently in various districts. Thus, for project charges, the district number is not a budget number, but serves to distinguish between projects in different districts having the same project designator code.

700

APPROPRIATED SURPLUS, Unexpended Budgets

35

Ferry and Tunnel maintenance and operation.

40

General Expenses

Expenditures which are not closely related to the responsibilities assigned to a single district or division of the Highway Department, such as legal, audit, and other costs paid to various state agencies, and gain or loss on sale of land, equipment, and right-of-way, etc.

EXHIBIT II.A.3.-4 (3 of 6)

GENERAL
LEDGER
ACCOUNT

GENERAL
LEDGER SUB
(BUDGET NO.)

- 40 (continued) Expenditures, if any, which are closely related to the responsibilities of particular Districts and Divisions, but which as a practical matter cannot be broken down for distribution into other budgets; for example, expenditures for WATS lines.
- 41 Highway Commissioners, Texas Highway Engineer, Assistant State Highway Engineer(s), assistants to the Highway Engineer, and other administrative personnel assigned directly to the office of the top administrative officials.
- 44 Equipment and Procurement Division
441 (budget 44, prefix 1) Procurement Administration. All expenditures required to process all requisitions and purchase orders initiated in the Highway Department, including those initiated by this Division, and general supervision and consultation for the purchasing function.
442 (budget 44, prefix 2) Shops and Warehouses. All expenditures for D-4 operating functions such as repair of engineering, office, and laboratory equipment, nail pickers, bridge repair, core drill, etc., to the extent these are not charged to the benefiting account, and undistributed general warehouses operating cost.
443 (budget 44, prefix 3) Acquisition Cost of Equipment purchased for the Department; highway, engineering, shop, office, and miscellaneous.
- 45 Bridge Division
Administrative and undistributable costs, only. Expenditures for design, inspection of structures under construction, and negotiations with railroad companies for grade crossings and separations will be charged to the IPE, Project, or other account to which the work is related as participating or non-participating costs, where applicable.

EXHIBIT II.A.3.-4 (4 of 6)

GENERAL GENERAL
LEDGER LEDGER SUB
ACCOUNT (BUDGET NO.)

- 46 Construction Division
 Administrative and undistributable costs, only.
 Review and approval of plan changes, inspection of
 active construction projects, and contract prepara-
 tion will be charged to the related project as
 participating or non-participating cost, where
 applicable.
- 48 Design Division
- 481 Administrative and undistributable costs, only.
 Expenditures for designing specific highways, review
 and checking of design plans and specifications for
 specific projects, consultation to district and
 residency personnel on specific design problems, and
 project research will be charged to the benefiting
 project or IPE, and will not remain in this budget.
- 482 Preliminary Engineering appropriation to be trans-
 ferred to Districts.
- 49 Materials and Test Division
 Administrative and undistributable costs, only.
 All tests requested by Districts and other Divisions
 will be charged to budgets other than 49 and to the
 project, IPE, or other account requiring the work
 order.
- 51 Fiscal Management Division
 Administrative and undistributable costs.
- 52 Motor Vehicle Division
- 522 (budget 52, prefix 2) Motor vehicle registration
 operations
 523 (budget 52, prefix 3) License plates cost.
 524 (budget 52, prefix 4) Certificate of title
 operations.
 521 (budget 52, prefix 1) Administrative expenses
 not allocated to budgets 522, 523 and 524.
- 53 Personnel Division
 Administrative and undistributable costs.

EXHIBIT II.A.3.-4 (5 of 6)

GENERAL GENERAL
LEDGER LEDGER SUB
ACCOUNT (BUDGET NO.)

- 54 Secondary Roads Division.
 Administrative and undistributable costs, only. Expenditures for designing specific highways, review and checking of design plans and specifications for specific projects, consultation to districts and residency personnel on specific design problems and project research will be charged to the budget or project benefiting from the work done.
- 55 Right-of-Way Division
 Administrative and undistributable costs, only. Expenditures for review appraisals, utility negotiations, and legal work which is directly related to specific parcels and projects will be charged to the benefiting project or IPE, as participating or non-participating, where applicable.
- 56 Travel and Information Division
 Administrative and Operating Costs of the Division, including the operation of information offices, and promotional activities.
- 58 Maintenance Operations Division
- 581 Administrative and undistributable costs, only.
- 582 Issuance of overweight and oversize vehicle permits, radio communications, radio modifications and repair shop, and testing of traffic control devices.
- 583 Purchase and construction of buildings, grounds improvements, and land purchased for administrative purposes.
- 584 State-wide maintenance. State maintenance contingent fund, pavement marking, betterment of highways - U. S. and state, betterment of highways - F. M. Roads, Traffic Safety, Roadside park program, and Interstate safety rest areas. Expenditures will not be charged against budget 584, since authority to make these expenditures is transferred to the districts during the budget period by Commission and administrative action.

EXHIBIT II.A.3.-4 (6 of 6)

GENERAL GENERAL
LEDGER LEDGER SUB
ACCOUNT (BUDGET NO.)

60 Insurance Division
 Administrative expenses, payment for compensa-
 tion claims, and medical aid.

61 Operations Division
 612 Reproduction facility operation
 613 Computer Center operation
 614 Photogrammetric operations
 611 Other
 Services rendered will be charged to the
 benefiting IPE, project, or other account with-
 in the budget for which services are rendered.

70 Department of Public Safety

EXHIBIT II.A.3.-5

Texas Highway Department
Form 178 - 10000 - 1958

CONSTRUCTION FUND AUTHORIZATION

Bidding _____ Coke _____ COUNTY File D-7
Date: 8-18-64 Work Order _____ Revision _____ Close Out
Date: _____ Date: _____ Date: _____

Proj. Program	Const. Kind	City or F. M.	Dist.	County Code	Control Number	Control Section	PROJECT							Bmi.	Fund	Type		Mileage or Footage	FUND AMOUNT	
							L & A Str. No.	Kind of Proj.	Proj. No.	Proj. Sec.	Proj. Unit	Job No.	Stage			Old	New			
A. *	1		7	41	406	4		2	406	4		14		2	50	50	0.203	80,200	00	
B. *	1		7	41	454	4		2	454	4		10		2	52	52	0.113	35,900	00	

TOTAL * File 116,100 00

Limits: ~~158~~ A. Located between Robert Lee and Bronte (St. 158)

25 B. Located 1.2 Mi. and 2.4 Mi. N. of Robert Lee (St. 208)

CONTRACTOR	CONTRACT COST
H. L. Freeland, Inc.	105,554.34
E. & C.	10,545.66

Funds Appropriated:

Remarks: The total fund amount is the total authorization for the work to be done under the contract. The amount shown for each project was arrived at by pro-ration. The distribution on monthly estimates may be on the same basis. The final distribution is to be on an actual project cost basis.

Type: Widen Bridges and Approaches

Audited:

Approved:

DIRECTOR, ACCOUNTING

BFS/gr

ENGINEER OF AID PROJECTS

DISTRICT

EXHIBIT II.A.3.-7 (1 of 2)

DESCRIPTION OF EXISTING SYSTEM OF IDENTIFYING HIGHWAYS
THROUGH CONTROL SECTION NUMBERING SYSTEM

The Highway Control Section Numbering System was inaugurated in 1935 and it is now used extensively for recording and filing throughout the Department, since it is a permanent reference system that is relatively free of disruption from changes in variables such as route numbers, city limits, etc.

The term "Control Number" means a definite continuous length of highway with well defined geographic termini. Control Numbers are assigned to varying lengths of roadway, usually from 50 to 100 miles. The term "Control Section" means a definite portion of a Control Number. The Control Section also has well-defined geographic termini, such as rivers, county lines, intersections, etc. Control Sections vary in length, typically ten to fifteen miles, and one or more Control Sections comprises a Control Number. The Section (number) always changes at county lines. In no case do two Control or Section numbers describe the same length.

Control Sections are basic reporting units within the Department for many purposes in design, construction, maintenance, right-of-way and accounting.

Closely related to the Control-Section numbering system is the "Job Number" system which requires that each construction contract or state forces construction project within a control section be assigned a job number. The job numbers within a Section are assigned consecutively and chronologically. Thus, the entire construction history of a Section is referenced by the control-section-job number identification.

The Highway Design Division assigns all new Control and Section numbers as highways are built, and assigns the next consecutive job number to work to be done anywhere along the length of highway between Section termini.

As of August, 1965, there were 7,216 highway section numbers in the State, ranging from 131 in the El Paso District up to 451 in the Lubbock District, and ranging from five in Archer County up to 72 in Bexar County.

The Highway Design Division and The Planning Survey Division (Road Life Section) maintain hard copy data files of engineering and construction cost history for each section. The Maintenance Operations Division maintains a hard copy file record of controls and sections. Each Highway District maintains control and section logs of varying format for the District. Machine language files of control and section data are maintained in magnetic tape by the Operations Division (Computer Section) and in punch cards by the Planning Survey and Accounting Divisions. The Accounting

EXHIBIT II.A.3.-7 (2 of 2)

Division also maintains visible linedex panels from which all expenditure transactions are compared for invalid control, section, and other code numbers.

Accounting uses of control and section numbers is summarized briefly, as follows:

Construction, reconstruction, right-of-way, and special maintenance projects - Highway Section and its serially assigned job number is the basic unit cost ledger where contractor payments, engineering, etc. are accumulated. Financing participation in a construction contract is coded for each Section as to the amount of money to be provided by City, County, Highway Fund, FM Road Fund, Federal and other participants. Thus both construction expenditures and fund sources are readily summarized and reported by county and district.

Maintenance costs are charged directly to roadway Sections, or allocated via annual computer run which allocates District administrative expenses to the roadway sections in the District on a percentage basis. Annual reports of these costs are prepared by section, county, and district.

EXHIBIT II.A.3.-8 (1 of 3)

EXPLANATION OF
INVESTIGATION AND PLANNING EXPENSE "IPE"
FROM ACCOUNTING MANUAL OF THE TEXAS HIGHWAY DEPARTMENT

INVESTIGATION AND PLANNING EXPENSE (I.P.E.) is the expense involved in the proper execution of all preliminary work, such as reconnaissance, location surveys, drainage area and foundation studies for structures, and the preparation of right-of-way data and P.S.&E.*required in the development of any improvement project which may be authorized.

BUDGETS FOR INVESTIGATION AND PLANNING EXPENSE: At the beginning of each fiscal year a lump sum budget is prepared by the Highway Design Division for approval by the Administration to cover the estimated cost of investigation and planning work during the ensuing year. Minute orders are then prepared by the Highway Design Division for the Commission to pass appropriating funds to cover I.P.E. requirements in increments of from four to six month periods as conditions warrant and I.P.E. expenditures require during the fiscal year. This fund is prorated to the Districts and Austin Office in amounts sufficient to cover the anticipated needs of each. The Highway Design Division shall determine the manner and amounts in which the funds are to be prorated based on requests submitted by the Districts and shall indicate this information on Authorization Form 149. This form (prepared in the Highway Design Division and submitted to the Accounting Division) shall also be used as authority for setting up the individual I.P.E. Authorization in the District I.P.E. Budget Authorizations Fund. The original or white sheet of this Authorization will be sent to the District, the yellow copy returned to the Highway Design Division and the pink copy retained in the Accounting Division.

I.P.E. AUTHORIZATION: A separate I.P.E. Authorization will be set up for each job. Requests to initiate new work regardless of their sources are to clear through the Highway Design Division. Each contain all information as requested. All requests shall originate in the field except in those instances where no field work is anticipated and the purpose of the I.P.E. is to cover Austin Office expense only. Each request submitted shall clearly outline the preliminary work proposed and the scope of work shall not exceed that specified in the authorization. Under no condition shall preliminary expense be applied to an I.P.E. Authorization for preliminary work performed on adjacent improvements or any improvements not covered by the I.P.E.

Immediate action is to be taken by the Highway Design Division on receipt of each request and no charges are to be incurred or preliminary work performed until an Authorization has been obtained. In case of an emergency, an I.P.E. number may be obtained by telephone or teletype, but such requests must be followed by the submission of Form 254 before the Authorization may be properly issued.

*Plans, Specifications, and Estimate

EXHIBIT II.A.3.-8 (2 of 3)

STAGES OF PRELIMINARY WORK: In the submission of I.P.E. Requests covering projects programmed or authorized for early construction, it is customary for the initial request to cover completion of surveys and plans in order that the investigation and planning work on such projects can be expeditiously prosecuted and carried to completion without delay. In the event, however, the merit of undertaking certain preliminary work is established before the project involved is scheduled for construction by Commission Order or Program approval, the work should be carried forward in a logical manner and an I.P.E. Authorization should be requested accordingly showing the scope and justification for the preliminary work proposed. The investigation and planning work required in the development of an ordinary Unit I project is logically divided into definite stages and if the information obtained is properly recorded, the preliminary work may be suspended at the completion of any of these stages without requiring any duplication of work at such time as the project again becomes active and early construction is contemplated. These stages of preliminary work are generally identified as follows:

Stage 1, Route Studies: The first stage normally should consist of preliminary investigations including engineering and economic studies necessary to determine the proposed route along which it is intended to locate, preparation of a route sketch map and such other data that may be required to support the proposed route and, if required, the proper disposal of necessary public hearings on route location.

Stage 2, Location and Determination of Right-of-Way Requirements: The second stage should consist of such engineering studies and survey work as may be required to definitely establish the final location, prepare preliminary schematics if conditions warrant and determine right-of-way requirements. This stage should not be undertaken until the proposed route is agreed upon and approved except in unusual cases where more detailed information is required to establish the route location.

Stage 3, Preparation of Right-of-Way Data: The third stage, normally should consist of preparation of right-of-way map and deeds on approved location, staking right-of-way limits, furnishing such preliminary engineering assistance as may be required in the acquisition of right-of-way and the completion of any additional survey work that may be required to proceed with the final design of proposed improvements and the preparation of P.S.&E. Right-of-way deeds should not be prepared and furnished the local authorities until the proposed right-of-way widths are agreed upon with the Austin Office and submission of this data to the local authorities is authorized by letter, program approval or Commission Order. On interstate projects the actual purchase of right-of-way must not be inaugurated until letter of authorization is received from the Right-of-Way Division.

EXHIBIT II.A.3.-8 (3 of 3)

Stage 4, P.S.&E.: The fourth and final stage should consist of preparation and completion of P.S.&E. This work, without exception, should not be inaugurated until properly authorized by the I.P.E. Authorization which is based on program approvals, Minute Orders or Administrative approvals. The I.P.E. Authorization is the governing authority for the inauguration of preliminary work and in no case should any stage of preliminary work be inaugurated until and unless properly covered by an approved I.P.E. Authorization. For example an approved I.P.E. Authorization which authorizes P.S.&E. covers all four stages of preliminary work described above. An approved I.P.E. Authorization which authorizes preliminary work through Stage 3 - "Preparation of Right-of-Way Data," does not cover the preparation of construction plans and in no case should the preparation of plans be inaugurated until the I.P.E. Authorization is revised to cover this additional stage of preliminary work.

EXHIBIT II.A.3.-9 (Page 1 of 2)
 DISTRICT 25 (CHILDRESS)
 ORGANIZATION CHART

Organization charts for two Highway Department Districts: a small rural and a large urban District, indicating different cost account structure needs for responsibility accounting.

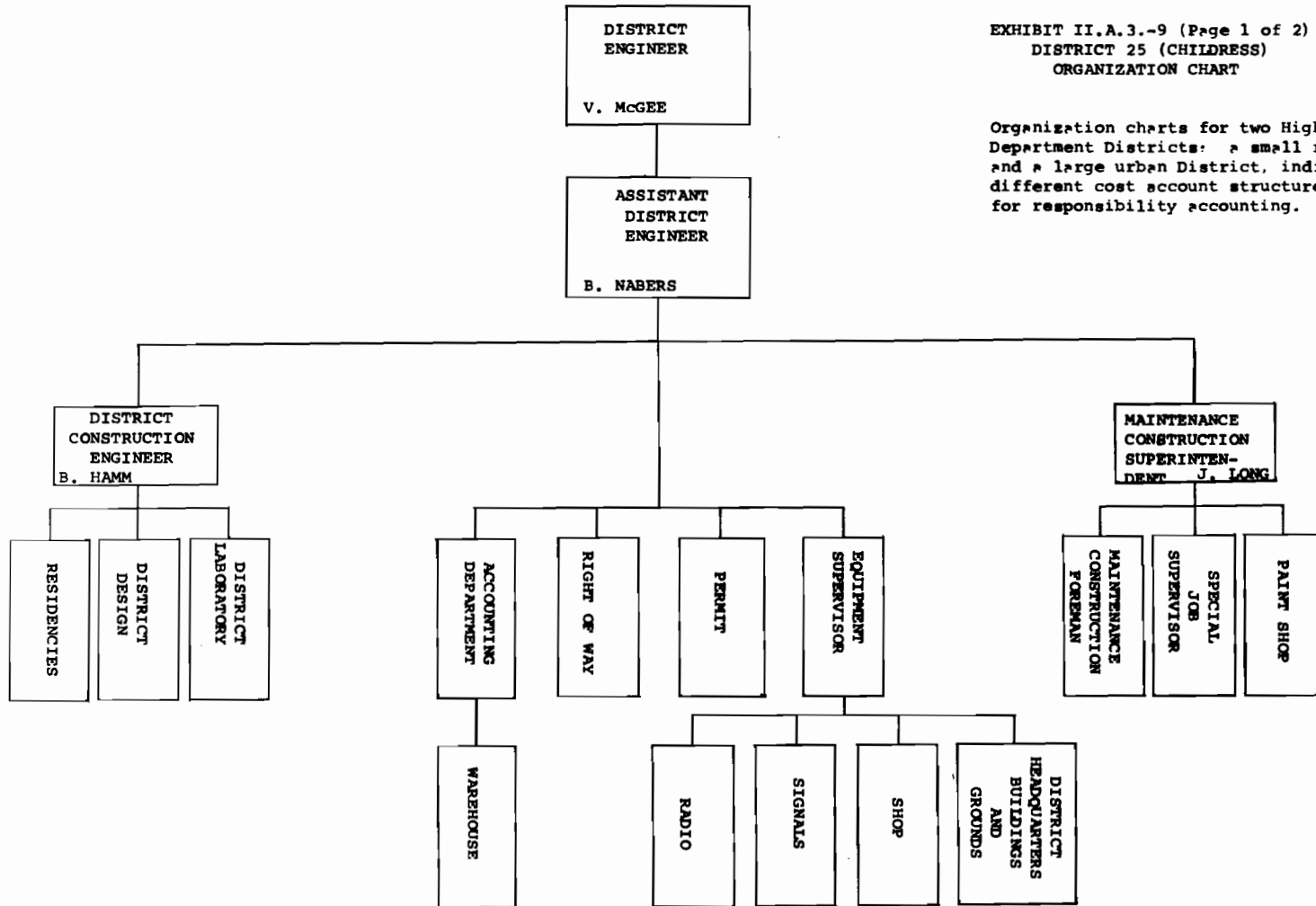
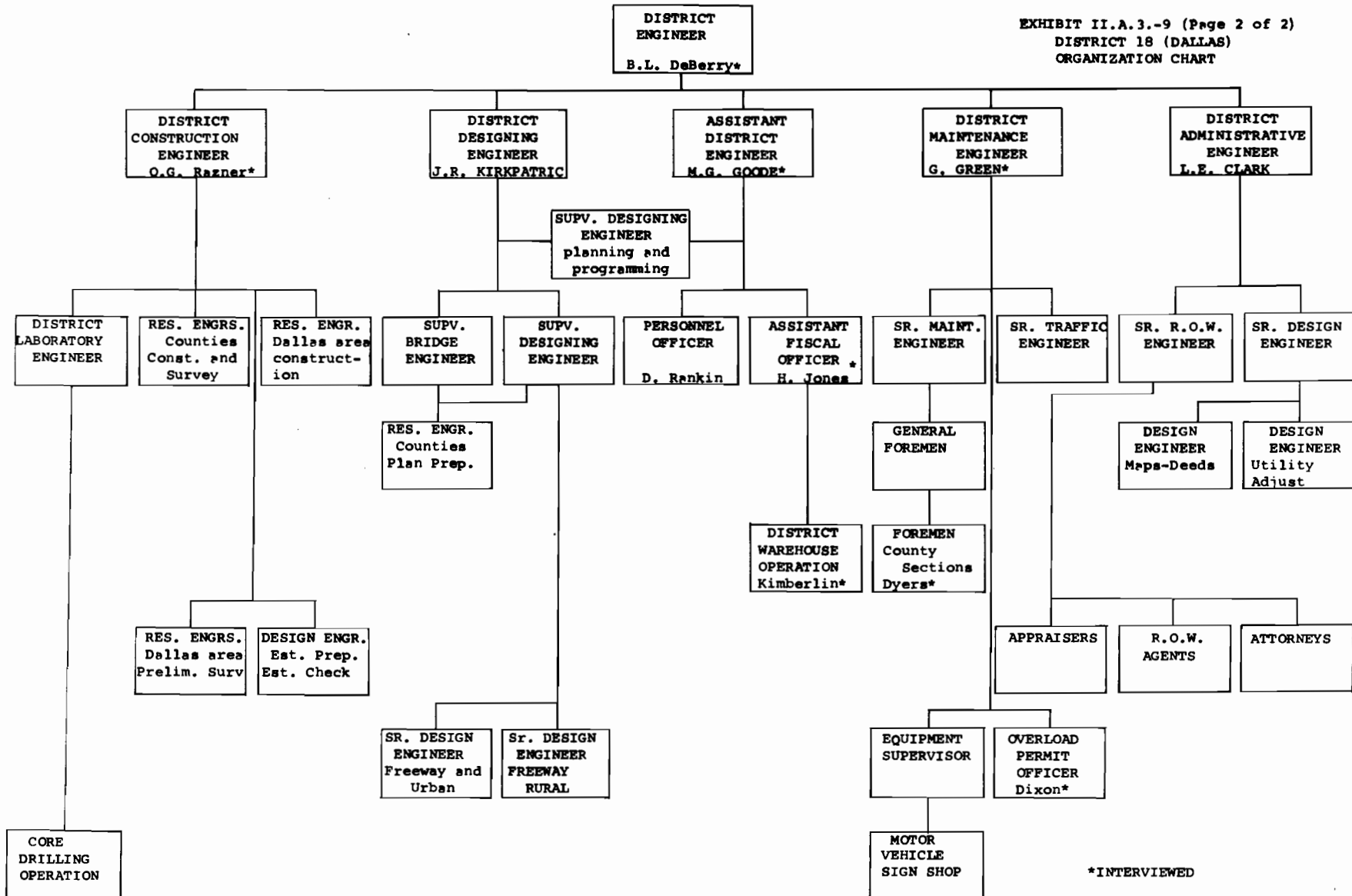


EXHIBIT II.A.3.-9 (Page 2 of 2)
 DISTRICT 18 (DALLAS)
 ORGANIZATION CHART



*INTERVIEWED

EXHIBIT II.A.3.-10 (1 of 4)

COST ACCOUNTING CODES FOR FUNCTION OR OPERATION

GENERAL LEDGER ACCOUNTING CODES				COST ACCOUNTING CODES														
Account	Sub	Prefix	Detail											Object of Expenditure		Participating		
		1	Auth- orization Number	EQUIPMENT NUMBER				Manager	Function								(1) Yes	(2) No
		2	Project Designator	PARCEL NUMBER				Residency Number	Engineering Function									
		3	I.P.E. Number					Maintenance Section Number	Maintenance Function									
		4	Road Sequence Number															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	

CODE FUNCTION OR OPERATION (Account Title)

REGULAR (LIGHT) MAINTENANCE

- 100 Base and surface - ordinary repair work
- 110 Shoulders and side approaches
- 120 Roadside drainage and structures less than twenty feet
- 130 Bridges over twenty feet and all grade separations
- 200 Guide markers, signs, signals, and lighting
- 210 Right-of-way maintenance
- 220 Assistance to traffic emergency, snow, and ice removal

PRELIMINARY ENGINEERING

- 310 Route location studies
- 320 Location and determination of right-of-way requirements
- 330 Preparation of right-of-way data
- 340 Plans, specifications, and estimate (preparation and completion)

CONSTRUCTION ENGINEERING

- 410 Materials testing
- 420 Layout work; field and office
- 430 Inspection of construction
- 440 Final payment calculation and record keeping

GENERAL LEDGER ACCOUNTING CODES								COST ACCOUNTING CODES									
Account	Sub	Prefix	Detail														
		1	Auth- orization Number	EQUIPMENT NUMBER				Manager	Function	Object of Expenditure						Participating (1) Yes (2) No	
		2	Project Designator	PARCEL NUMBER													
		3	I.P.E. Number	Residency Number	Engineering Function												
		4	Road Sequence Number	Maintenance Section Number	Maintenance Function												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CODE FUNCTION OR OPERATION (Account Title)

CONSTRUCTION

- 500 Contractor estimates (including retainage)
- 510-29 Force account (code for each work item)
- 530-50 State forces (code for each work item)

RIGHT-OF-WAY

xxxxx Five digit code will be used for parcel numbers on Interstate right-of-way projects. This code will be the two digit "manager" position plus the three digit function code. Expenditures for each parcel will be classified by object code.

6 through 9 will indicate easement for each part.
1 through 5 will indicate parcel part.

This digit will identify parcels formed by splitting parcels.

These three digits will identify land in terms of the originally assigned parcel numbers on the right-of-way map. (Note)

- 551-90 Utility adjustments (code for each "U" number)
- 598 Right-of-way engineering
- 599 Right-of-way costs (50-50 programs)

NOTE: Refer to existing Right-of-Way Manual, Book 1, page 63, for explanation of parcel numbering procedures. Above sketch shows how five digit cost accounting code positions can be used to satisfy present parcel numbering system.

EXHIBIT II.A.3.-10 (3 of 4)

GENERAL LEDGER ACCOUNTING CODES				COST ACCOUNTING CODES													
Account	Sub	Prefix	Detail	EQUIPMENT NUMBER		PARCEL NUMBER		Object of Expenditure		Participating (1)		Participating (2)					
		1	Auth- orization Number	Manager	Function	PARCEL NUMBER		Object of Expenditure		Participating (1)		Participating (2)					
		2	Project Designator	Residency Number	Engineering Function	PARCEL NUMBER		Object of Expenditure		Participating (1)		Participating (2)					
		3	I.P.E. Number	Maintenance Section Number	Maintenance Function	PARCEL NUMBER		Object of Expenditure		Participating (1)		Participating (2)					
		4	Road Sequence Number	Maintenance Section Number	Maintenance Function	PARCEL NUMBER		Object of Expenditure		Participating (1)		Participating (2)					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CODE FUNCTION OR OPERATION (Account Title)

DISTRICT HEADQUARTERS AND OPERATIONS

- 600 Administrative section
 District engineer, assistant district engineer, secretaries,
 etc.
- 610 Accounting section
 District auditor, accountants, and clerical personnel, including
 personnel officer or clerk.
- 620 District warehouse - purchasing and recordkeeping.
- 621 District warehouse - physical operations: receiving, issuing,
 shipping, and stock handling.
- 630 Right-of-way section
 District administrative engineer, right-of-way engineers, and
 other right-of-way personnel ... to the extent that costs are
 not chargeable directly to a project.
- 640 District design section
 District designing engineer and staff.
- 650 Construction management section
 District construction engineer and staff.
- 660 District laboratory operations
- 661 District laboratory cost distributed (CR)
- 662 District core drill operations
- 663 District core drill operations cost distributed (CR)
- 670 District maintenance management section
 Maintenance engineer and staff.
- 680 Equipment shops, indirect expense
- 681 Equipment shops, indirect expense distributed (CR)
- 682 Word (orders) in process
- 690 Center stripe operations

EXHIBIT II.A.3.-10 (4 of 4)

GENERAL LEDGER ACCOUNTING CODES								COST ACCOUNTING CODES									
Account	Sub	Prefix	Detail														
		1	Auth- orization	EQUIPMENT NUMBER		Manager		Function		Object of Expenditure					Participating (1) Yes (2) No		
		2	Project Designator		PARCEL NUMBER												
		3	I.P.E. Number		Residency Number		Engineering Function										
		4	Road Sequence Number		Maintenance Section Number		Maintenance Function										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CODE FUNCTION OR OPERATION (Account Title)

- 700 Signs manufacturing indirect expense
- 701 Signs manufacturing indirect expense distributed (CR)
- 702 Work (orders) in process

- 710 Overweight and oversize vehicle permit issuance

- 720 District headquarters buildings and grounds maintenance
- 721 District headquarters radio communications maintenance

- 800 Resident (engineer) indirect cost - general
- 801 Resident (engineer) indirect cost - design
- 802 Resident (engineer) indirect cost - construction
- 803 Resident (engineer) indirect cost - distributed (CR)
 (repeat for each resident engineering organization or design section in the District. See report Section II.A.2.b. on service center accounting for discussion.)

- 900 Maintenance section headquarters - indirect maintenance expense

AUSTIN HEADQUARTERS, DIVISIONS, AND SERVICE CENTERS

Functional cost accounting codes from 001 through 999 may be used, as needed, within each budget and authorization to reflect a useful breakdown of cost incurred by responsible supervisor, location, or work area. See report Section II.A.2.b. for service center cost accounting procedures

- NOTE: (1) Cost accounting function codes for District maintenance, construction, and administration will need to be modified from time to time to meet changing conditions.
- (2) Each of codes 100 through 440 (District maintenance and engineering) may be subclassified in up to nine breakdowns upon request through District Engineer to Fiscal Management Division... in those cases where more elaborate cost accounting and data processing will serve the needs of field management.
- (3) Likewise, each preliminary and construction engineering function code may be divided into up to nine component codes, if necessary, to facilitate sample testing for concurrent audit of Interstate projects for actual cost reimbursement.

EXHIBIT II.A.3.-11 (1 of 6)

COST ACCOUNTING CODES FOR OBJECT OF EXPENDITURE

GENERAL LEDGER ACCOUNTING CODES				COST ACCOUNTING CODES													
Account	Sub	Prefix	Detail											Object of Expenditure		Participating	
		1	Auth- orization Number	EQUIPMENT NUMBER				Manager		Function						(1) Yes	
		2	Project Designator	PARCEL NUMBER				Residency Number		Engineering Function							(2) No
		3	I.P.E. Number	Maintenance Section Number		Maintenance Function											
		4	Road Sequence Number														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CODE OBJECT (Account Title)

PERSONAL SERVICES

- 100 Salary (classified positions)
- 150 Wages (hourly paid)
- 190 Salary or wages (part-time personnel and temporary)

Note (1) For audit and analysis purposes personal services charges will be referenced to employee social security number and state classification system code within the data processing system.

(2) Charges to object codes 100, 150, and 190 will include estimated additive amounts to cover matching payments and "free" time costs.

STATE SERVICES

- 200 Rent of equipment
- 210 Testing services
- 220 Computer services
- 230 Reproduction services
- 240 Photogrammetry services
- 250 Design services
- 260 Legal and audit services
- 270 Repair services
- 280 Depreciation
- 290 Other services
- 209 Rent of equipment credit
- 219 Testing services credit
- 229 Computer services credit
- 239 Reproduction services credit
- 249 Photogrammetry service credit
- 259 Design services credit
- 269 Legal and audit services credit
- 279 Repair services credit
- 299 Other State services credit

EXHIBIT II.A.3.-11 (2 of 6)

GENERAL LEDGER ACCOUNTING CODES								COST ACCOUNTING CODES												
Account		Sub	Prefix	Detail																
			1	Auth- orization Number	EQUIPMENT NUMBER			Object of Expenditure											Participating (1) Yes (2) No	
			2	Project Designator	Manager	PARCEL NUMBER														Function
			3	I.P.E. Number	Residency Number	Engineering Function														
			4	Road Sequence Number	Maintenance Section Number	Maintenance Function														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			

CODE OBJECT (Account Title)

CONTRACTUAL SERVICES

- 300 Private auto mileage
- 302 Travel expense - per diem
- 304 Travel expense - public transportation
- 306 Travel expense - other
- 308 Workmen's compensation payments
- 310 Medical services
- 320 Storage and demurrage
- 322 Express, freight, and drayage
- 324 Postage
- 326 Telephone and telegraph
- 328 Utility power
- 330 Utility gas
- 332 Water (all sources)
- 340 Consulting fees (Architect, Engineer, Accountant, etc.)
- 342 Advertising services
- 344 Photowork, reproduction, printing, and publishing
- 346 Aerial surveys

EXHIBIT II.A.3.-11 (3 of 6)

GENERAL LEDGER ACCOUNTING CODES				COST ACCOUNTING CODES				
Account	Sub	Prefix	Detail	EQUIPMENT NUMBER		Object of Expenditure	Participating (1) Yes (2) No	
		1	Auth- orization Number	Manager	Function			
		2	Project Designator	PARCEL NUMBER				
		3	I.P.E. Number	Residency Number	Engineering Function			
		4	Road Sequence Number	Maintenance Section Number	Maintenance Function			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
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CODE OBJECT (Account Title)

CONTRACTUAL SERVICES (continued)

- 348 Testing services
- 350 Other contractual services
- 352 Construction contract

- 360 Repair services - tires and tubes
- 361 - office equipment
- 362 - engineering equipment
- 363 - shop equipment
- 364 - major equipment
- 365 - buildings
- 366 - other

- 370 Rent - office machines
- 371 - computer gear and tab
- 372 - highway equipment, w/o operator
- 373 - highway equipment, w/operator
- 374 - land, offices, building

- 380 Court costs
- 381 Title expense
- 382 Fee appraisal
- 383 Interest
- 384 Crop damages
- 385 Severance damages
- 386 Consequential damages
- 387 Relocation expense reimbursements

services from vendors, only.
 repair parts are in com-
 modity section. repair
 labor is in personal serv-
 ices or state services
 section.

GENERAL LEDGER ACCOUNTING CODES				COST ACCOUNTING CODES				
Account	Sub	Prefix	Detail	EQUIPMENT NUMBER		Object of Expenditure	Participating (1) Yes (2) No	
		1	Auth- orization Number	Manager	Function			
		2	Project Designator	PARCEL NUMBER				
		3	I.P.E. Number	Residency Number	Engineering Function			
		4	Road Sequence Number	Maintenance Section Number	Maintenance Function			

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----

CODE OBJECT (Account Title)

COMMODITIES

Materials

- | | | | |
|-----|---------------------------------------|-----|---------------------------------|
| 400 | Aggregate | 432 | Fertilizers |
| 402 | Aluminum sheets | 434 | Gravel and gravel flexible base |
| 404 | Asphalt and asphalt products | 436 | Guard rail |
| 406 | Asphaltic concrete and rock asphalt | 438 | Herbicide and weed killer |
| 408 | Beads (sign and stripe) | 440 | Interstate route markers |
| 410 | Bridge insulation | 442 | Lime |
| 412 | Calcium chloride | 444 | Lumber |
| 414 | Caliche flexible base | 446 | Naptha |
| 416 | Cement (all types) | 448 | Paint (all) |
| 418 | Concrete, readymix | 450 | Piling |
| 420 | Concrete supplies and additives | 452 | Pipe, culvert and drain |
| 422 | Crushed slag, stone and base | 454 | Plywood |
| 424 | Delineators and delineator posts | 456 | Poles |
| 426 | Detergent | 458 | Post |
| 428 | Epoxy enamel, resins, etc. | 460 | Railing, bridge and post |
| 430 | Expansion joint materials and sealers | 462 | Reflective signs and letters |
| | | 464 | Sand |

EXHIBIT II.A.3.-11 (5 of 6)

GENERAL LEDGER ACCOUNTING CODES							COST ACCOUNTING CODES										
Account		Sub	Prefix	Detail													
			1	Auth- orization Number	EQUIPMENT NUMBER		Manager		Function		Object of Expenditure				Participating (1) Yes (2) No		
			2	Project Designator	PARCEL NUMBER		Residency Number		Engineering Function								
			3	I.P.E. Number	Maintenance Section Number		Maintenance Function										
			4	Road Sequence Number													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

CODE OBJECT (Account Title)

COMMODITIES

Materials - continued

466	Shell	480	Chemicals, noc
468	Snow fence	482	Shrubs, seed, trees, sod
470	Steel, structural	484	Petroleum products, noc
472	Steel, plate and blanks	486	Explosives
476	Steel, reinforcing	488	Traffic signal lights
478	Steel, wire mesh		

Supplies

600	Welding supplies	610	Office supplies
602	Plumbing supplies	620	Building supplies
604	Electrical supplies	622	Janitorial supplies
606	Engineering supplies	624	Laboratory supplies
608	Stakes		

Equipment Operation

700	Repair parts	706	Tires, recapped
702	Batteries	708	Tubes
704	Tires, new	710	Fuel, diesel

EXHIBIT II.A.3.-11 (6 of 6)

GENERAL LEDGER ACCOUNTING CODES									COST ACCOUNTING CODES											
Account			Sub			Prefix			Detail											
						1	Auth- orization Number			EQUIPMENT NUMBER									Object of Expenditure	Participating (1) Yes (2) No
						2	Project Designator			Manager			Function							
						3	I.P.E. Number			PARCEL NUMBER			Residency Number			Engineering Function				
						4	Road Sequence Number			Maintenance Section Number			Maintenance Function							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18			

CODE OBJECT (Account Title)

COMMODITIES

Equipment Operation - continued

712	Fuel, gasoline	718	Grease
714	Grader blades	720	Oil - lube
716	Antifreeze		

Right-of-Way

800	Land, ROW	802	Improvements, ROW
-----	-----------	-----	-------------------

Organization

THE PEOPLE OF TEXAS

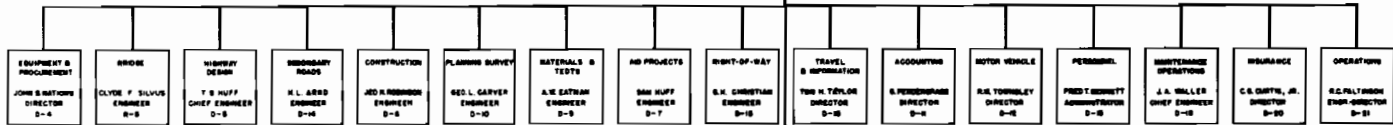
LEGISLATURE AND GOVERNOR

STATE HIGHWAY COMMISSION

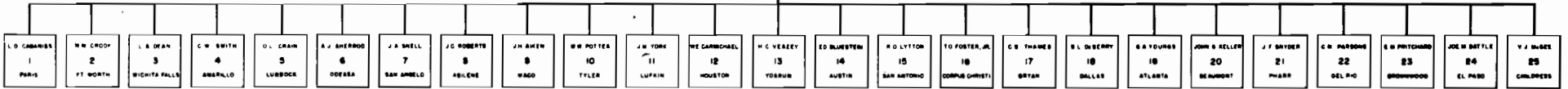
STATE HIGHWAY ENGINEER
D.C. GREER
DCS

ASSISTANT STATE HIGHWAY ENGINEER
J.C. DINGWALL
S

H E A D Q U A R T E R S D I V I S I O N S

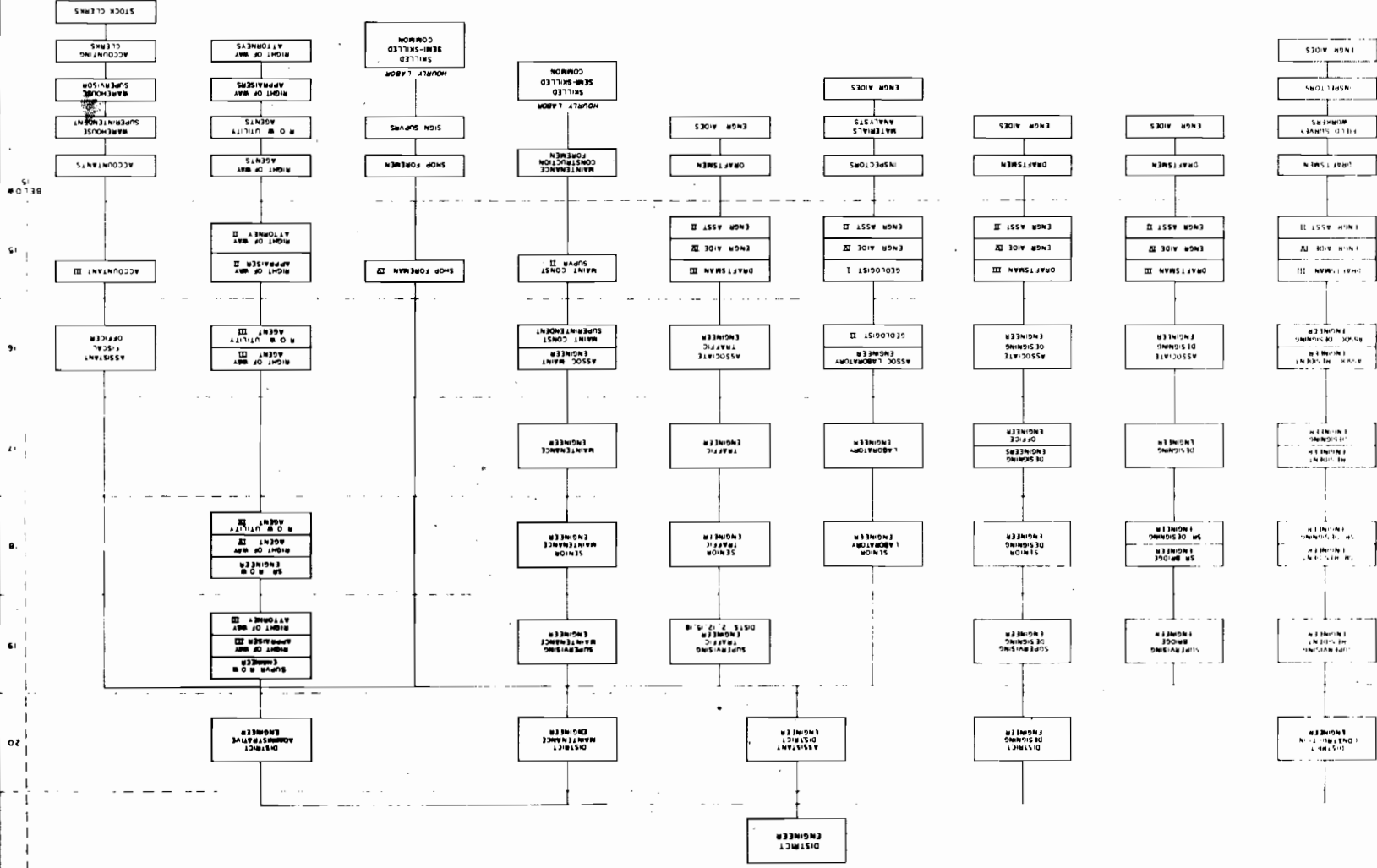


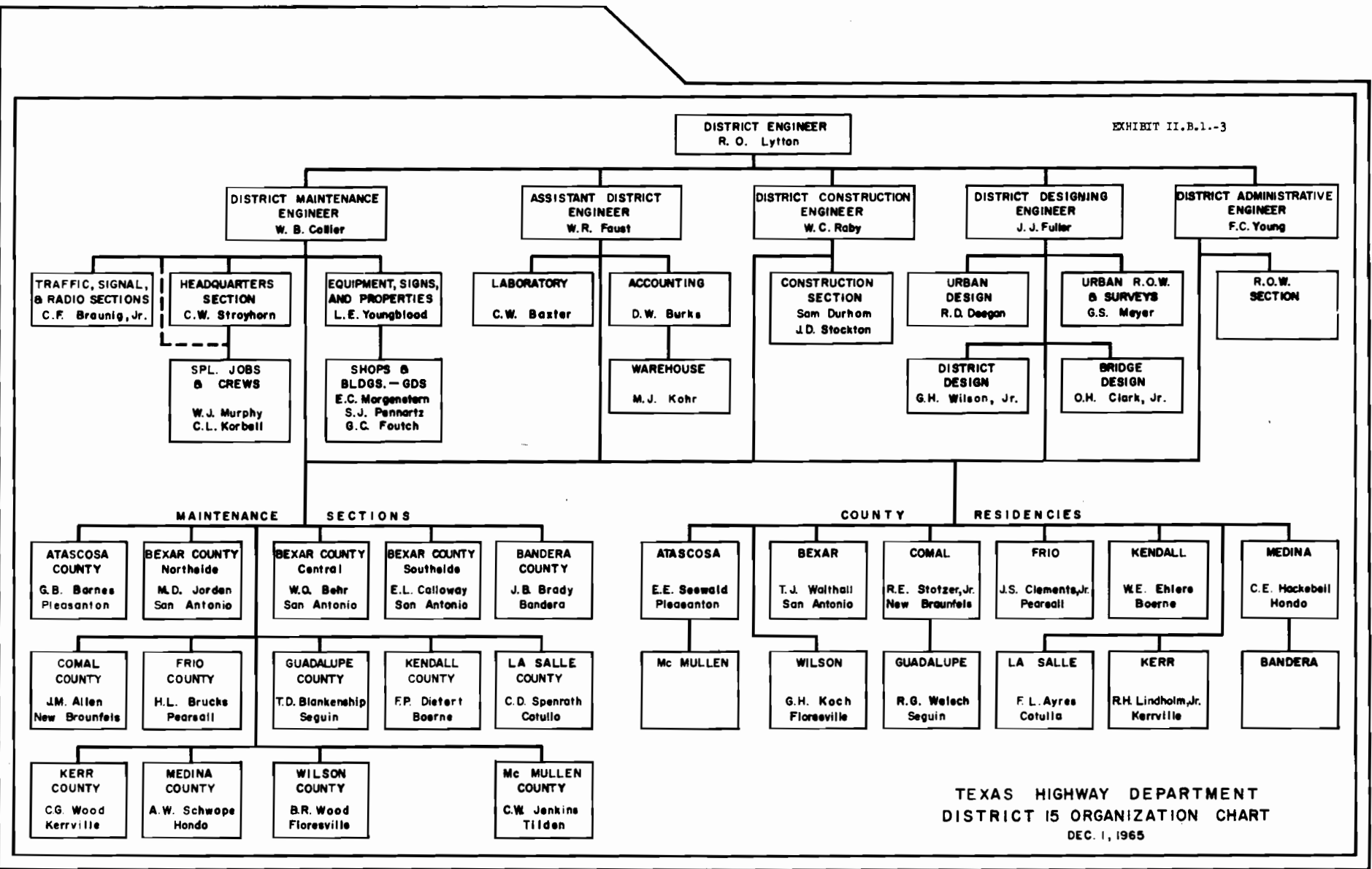
D I S T R I C T E N G I N E E R S



HOUSTON URBAN PROJECT
A. G. BYRDE
ENGINEER
MANAGER

TEXAS HIGHWAY DEPARTMENT
GENERAL DISTRICT ORGANIZATION CHART
SEPTEMBER 1, 1961





TEXAS HIGHWAY DEPARTMENT
DISTRICT 15 ORGANIZATION CHART
DEC. 1, 1965

W. E. Carmichael
DISTRICT
ENGINEER

HIGHWAY PLANNING & PROGRAMMING
DESIGN & CONSTRUCTION
ENGINEERING
ROW ACQUISITION

MAINTENANCE & OPERATIONS

G. P. Munson
DISTRICT
CONSTR. ENGR.

J. L. Baker
DISTRICT
DESIGN ENGR.

J. C. Smith
ASSISTANT
DISTRICT ENGR.

Dale D. Marvel
DISTRICT
MAINT ENGR.

Omer Poorman
DISTRICT
ADMIN ENGR.

- FIELD & OFFICE STAFF FOR CONSTR CONTROL
- WORK ASSIGNMENT TO RESIDENCIES
- RESIDENCY HOUSING & EQUIP

- D. Allen, L. Galfrione and J. Grayson**
DISTRICT ROAD DESIGN SECTION
- Cecil Weil**
DISTRICT BRIDGE DESIGN SECTION
- D. N. Hanna**
DISTRICT LABORATORY
- Jose Correa**
ADVANCE PLANNING SECTION

- Mary Jo McLean**
PERSONNEL PROCESSING
- PERSONNEL TRAINING PROGRAM
- C. P. Wilbanks**
SAFETY & INSURANCE
- E. E. Atchley**
DISTRICT ROW SECTION

- C. E. Tipton**
ACCOUNTING
- F. F. Guerrero**
WAREHOUSE
- Henry Venegas**
OVERLOAD PERMITS

- J. N. Lipscomb**
TRAFFIC ENGINEERING
- Karl Hackradt**
SIGN SHOP

- J. H. Doss**
MAINTENANCE
- W. W. Hunter**
SHOP

- F. W. Brown**
SPECIAL SERVICES
- BLDG DESIGN CONSTR MAINT SPECIAL ASSIGNMENTS

- COORDINATION & CONTROL OPERATIONS
- SPECIAL ASSIGNMENTS

AREA DESIGN & CONSTRUCTION RESIDENCIES

Maintenance-Construction Foremen

- J. N. Ashcraft (Alvin)
- J. D. Cook (Humble)
- H. D. Darby (Houston)
- Bert DeShazo (Rosenberg)
- Audean Haddox (Angleton)
- R. I. Hoke (Bay City)
- Seth Hoke (Conroe)
- Ed Marchman (Hempstead)
- Jacob Orfield (Houston)
- J. E. Orange (Bellville)
- R. D. Self (Houston)
- J. R. Vyvial (Hitchcock)

- AREA MAINT SECTIONS
- SPECIAL JOB PROJECTS
- MARINE MAINT. SECTION
- FERRIES & TUNNEL

Special Job Foremen

- James W. Gray (Rosenberg)
- H. Grebe (D. O.)
- R. C. Krueger (Rosenberg)
- B. F. Pool (D. O.)
- W. W. Timme (D. O.)
- A. Vyvial (Rosenberg)
- W. E. Kay**
- John W. Gray
- R. K. Orange
- Travis McKinney

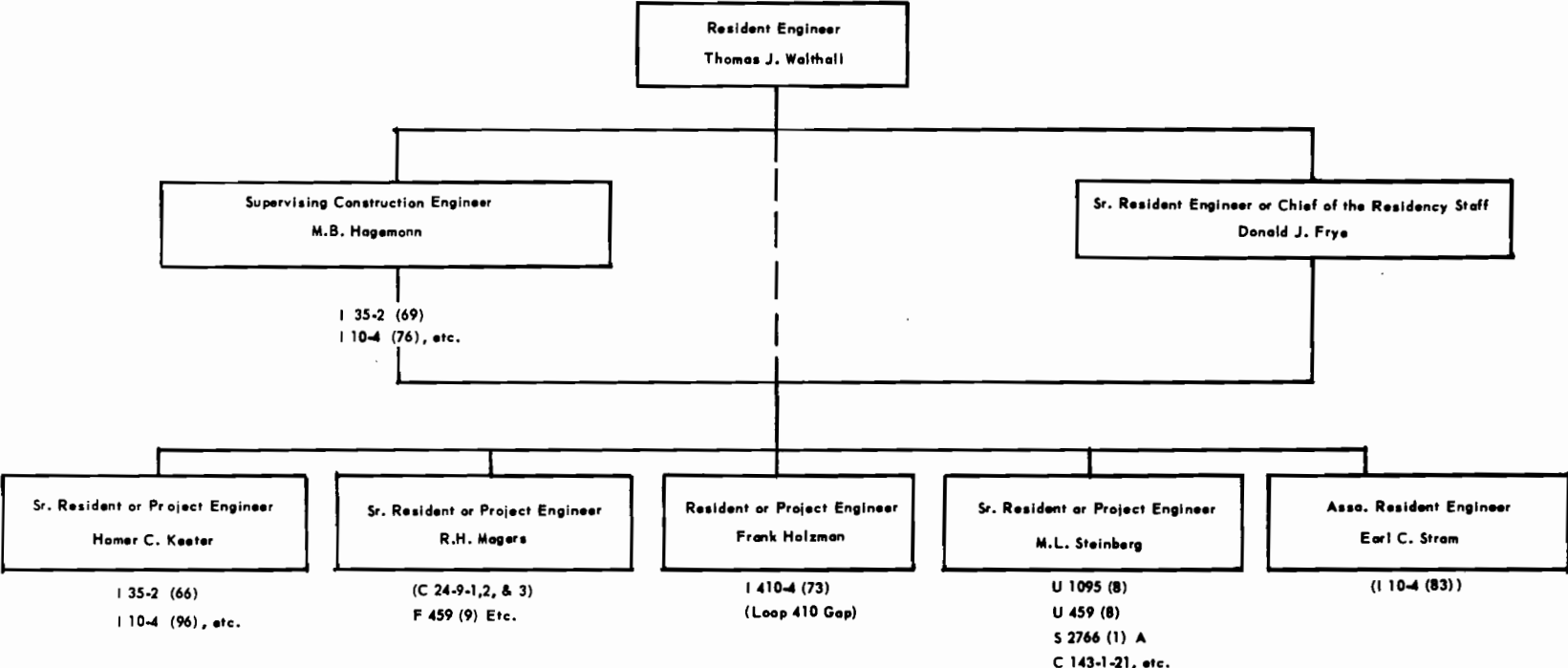
Supervising Resident Engineers

- R. T. Breidenbach (Houston)
- B. W. Cooper (Conroe)
- R. H. St. John (Houston)
- D. W. Vinson (Genoa)

Senior Resident Engineers

- M. O. Brown (Bay City)
- W. A. Clark (Rosenberg)
- J. B. Griffith (Bellville)
- Frank Hebner (Houston)
- H. S. Jarrell (La Marque)
- F. G. Mikovsky (Angleton)
- F. Y. Wadlington (Houston)
- J. E. West (Bellaire)

**EXHIBIT II.B. 1.-5
San Antonio - Bexar County
Resident Engineer Organization for
Construction**



() - Future Projects

EXHIBIT II.B. 1-6
Present Functional Organization Chart
Equipment and Procurement
Division (D-4)

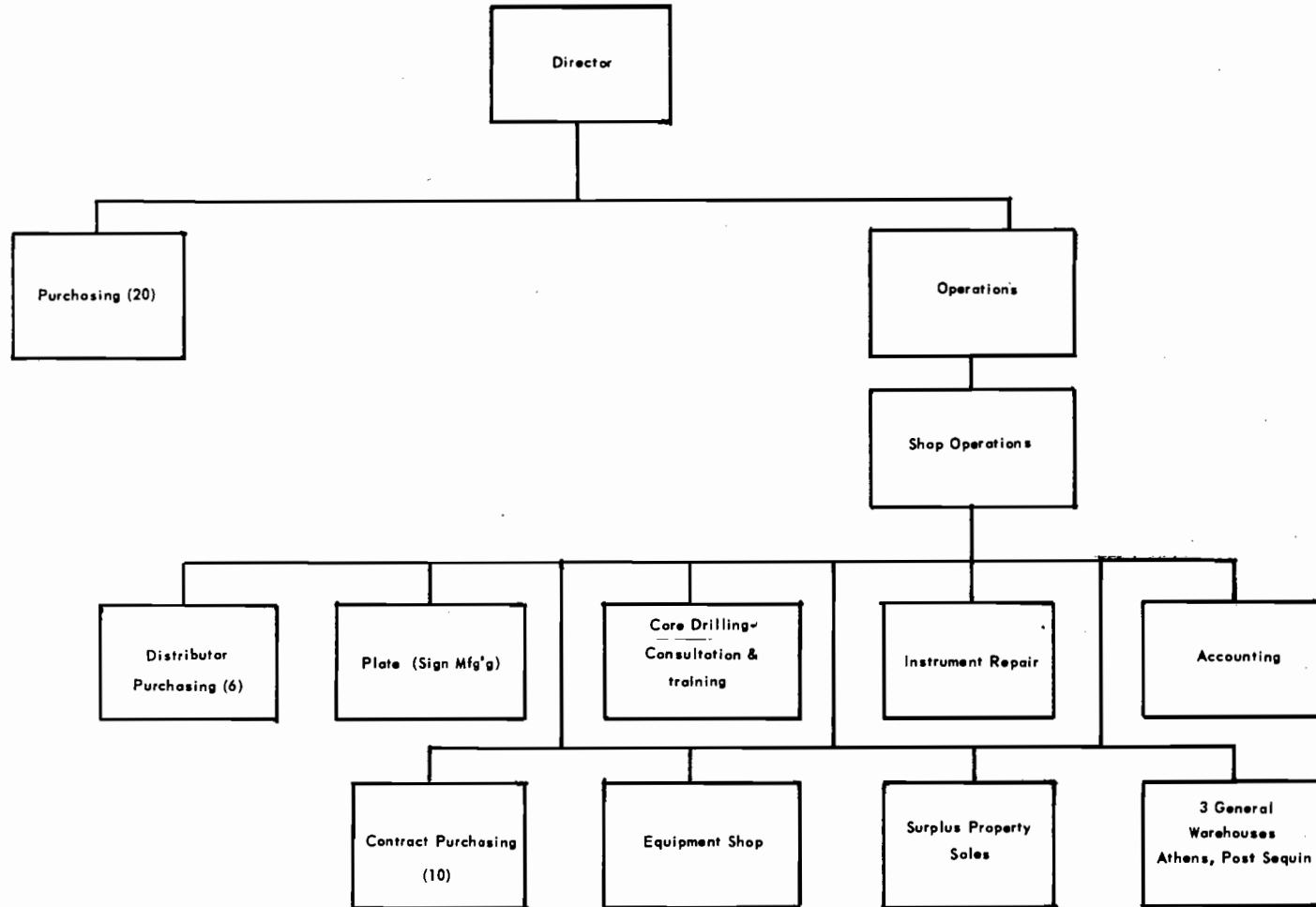


EXHIBIT II.B. 1.-7
Present Functional Organization Chart
Bridge Division (D-5)

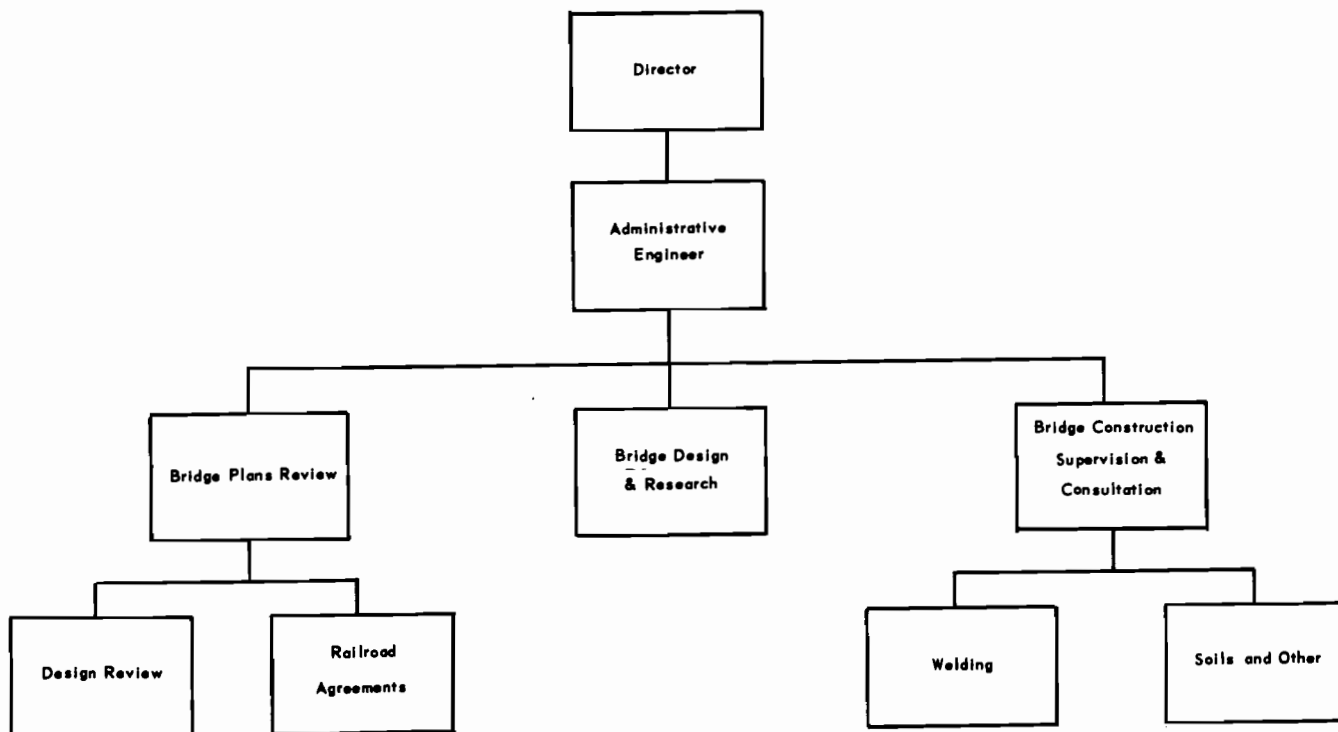


EXHIBIT II.B. 1-8
Present Functional Organization Chart
Construction Division (D-6)

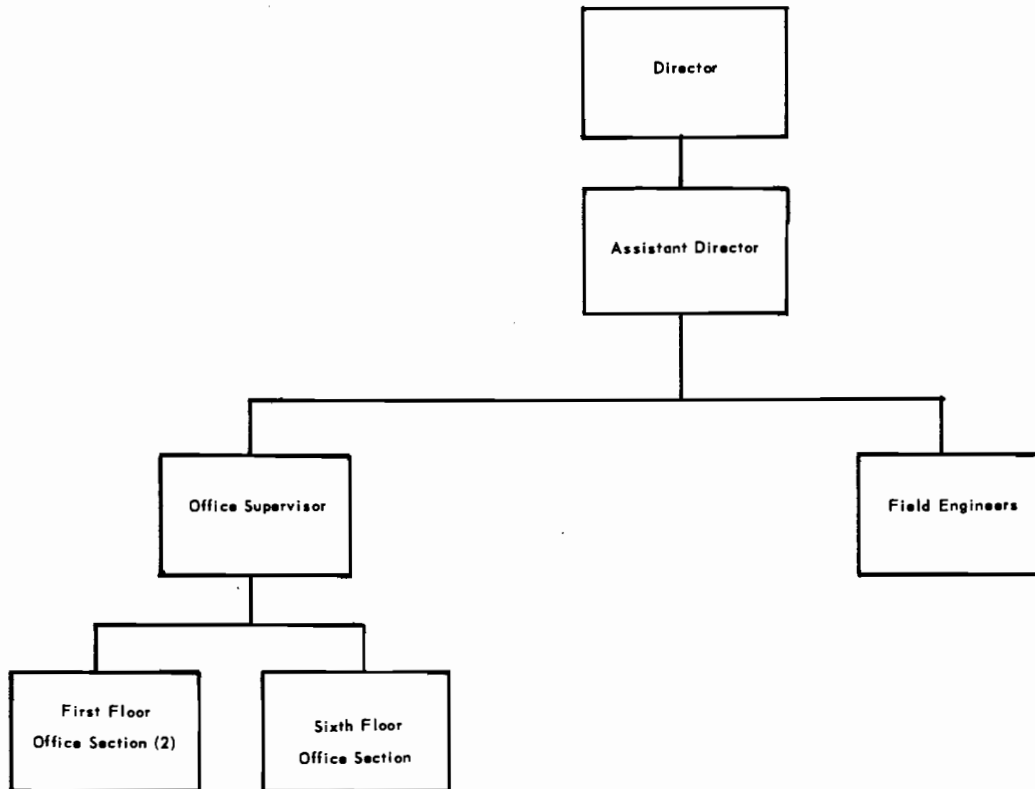


EXHIBIT II.B. 1.-9
Present Functional Organization
Chart Aid Division (D-7)

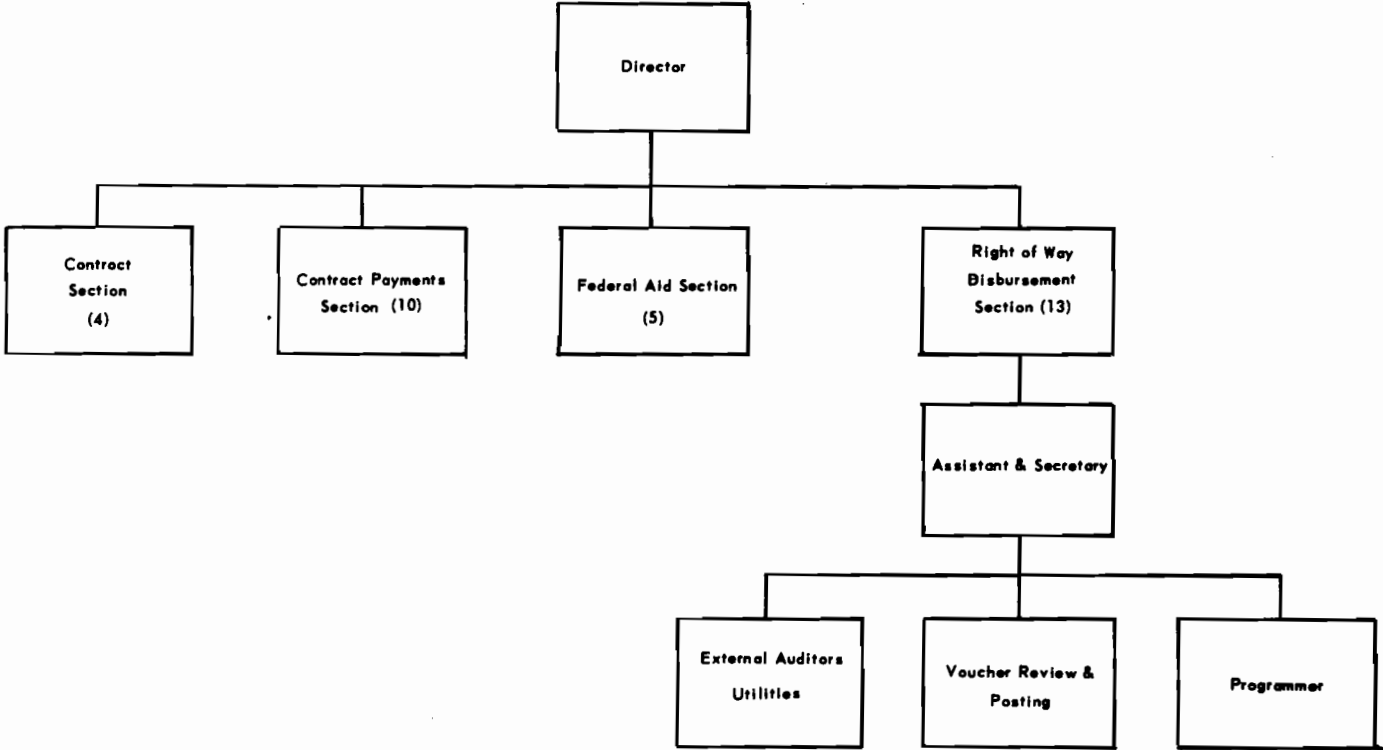


EXHIBIT II.B. 1.-10
Present Functional Organization Chart
Highway Design Division (D-8)

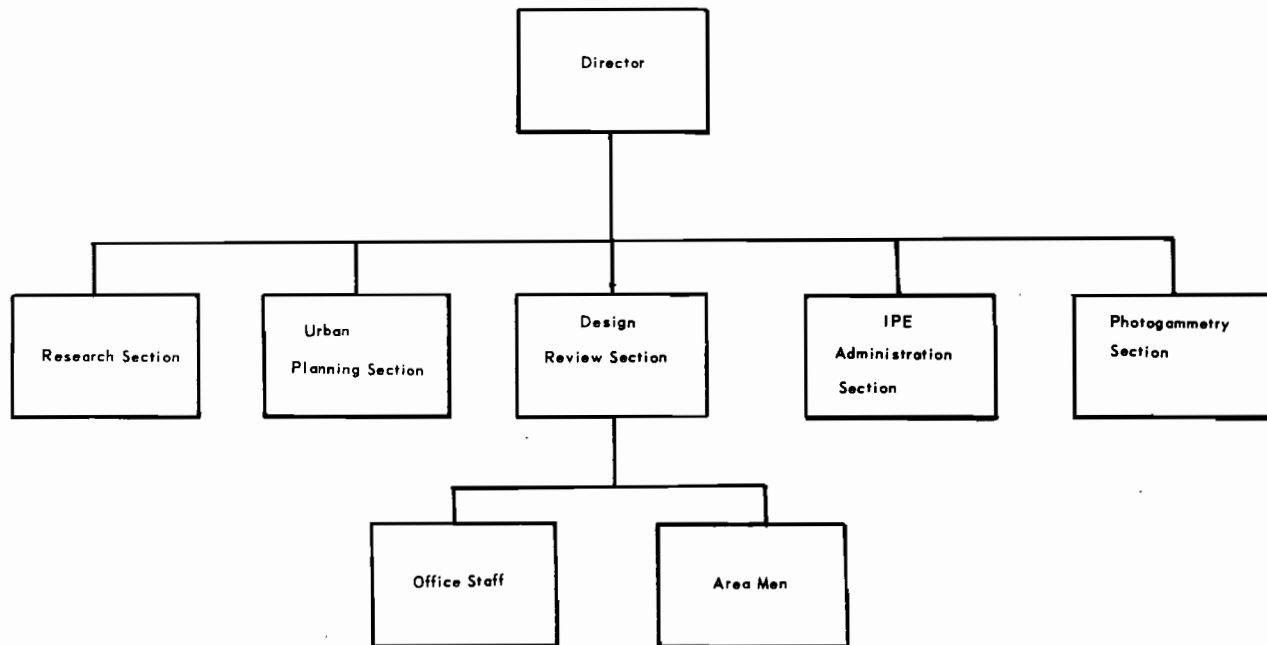


EXHIBIT II.B. 1.-11

**Present Functional Organization Chart
Materials and Test Division (D-9)**

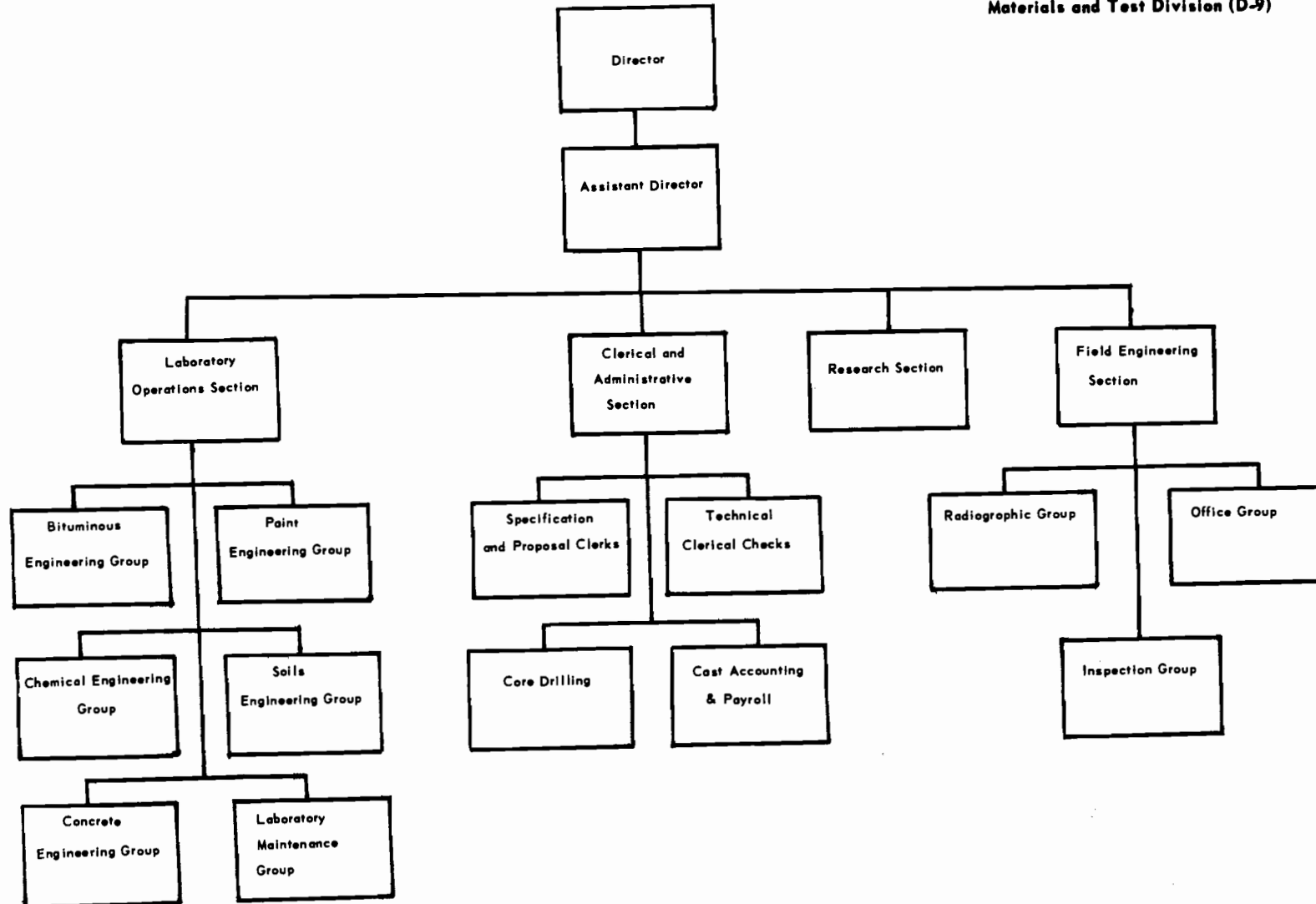


EXHIBIT II.B. 1.-12.
Present Functional Organization Chart
Planning and Survey Division (D-10)

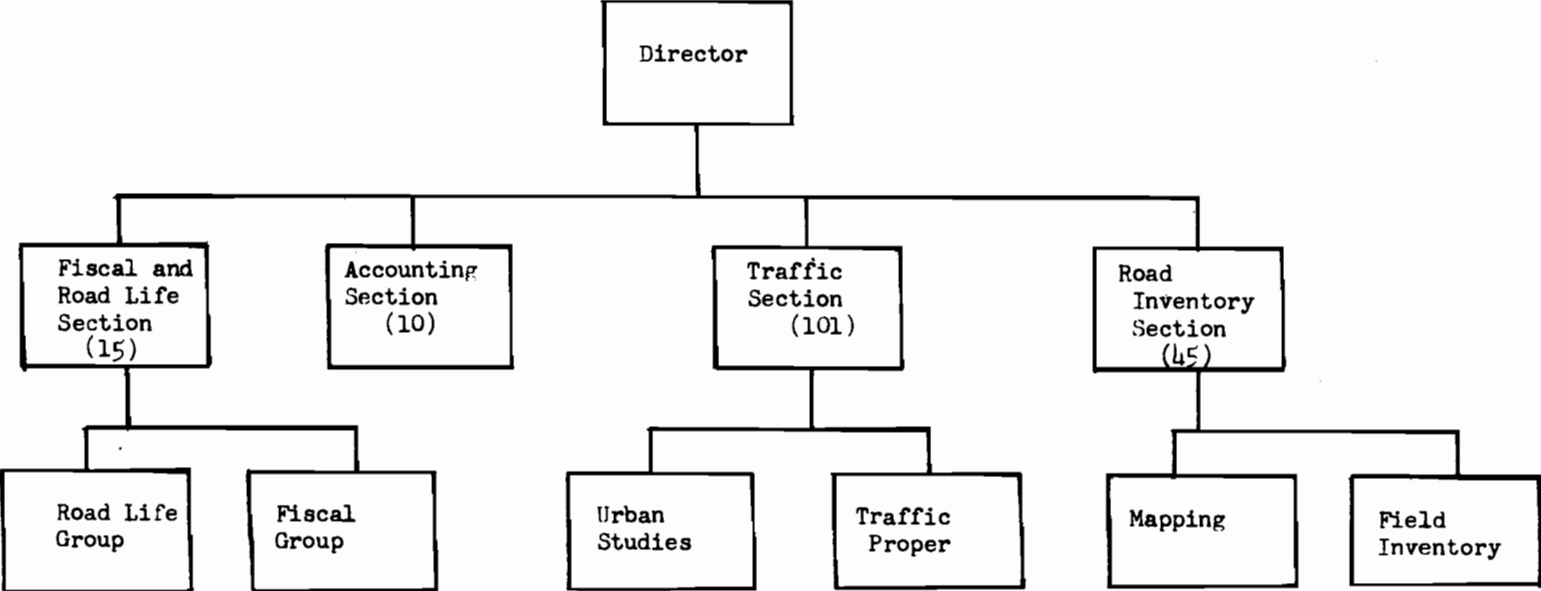


EXHIBIT II.B. 1.-13
Present Functional Organization Chart
Accounting Division (D-11)

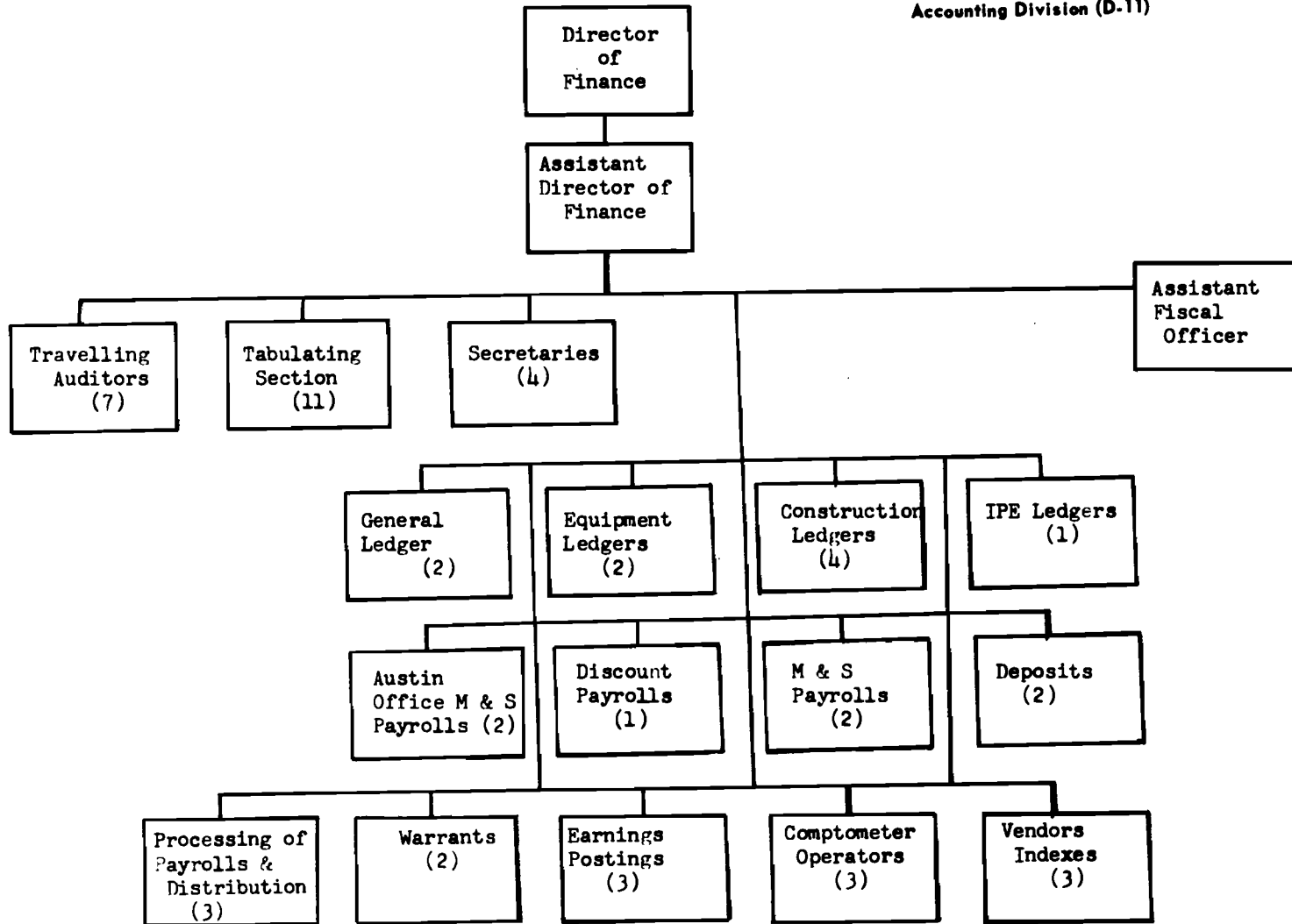


EXHIBIT II.B. 1.-14
Present Functional Organization Chart
Motor Vehicle Division (D-12)

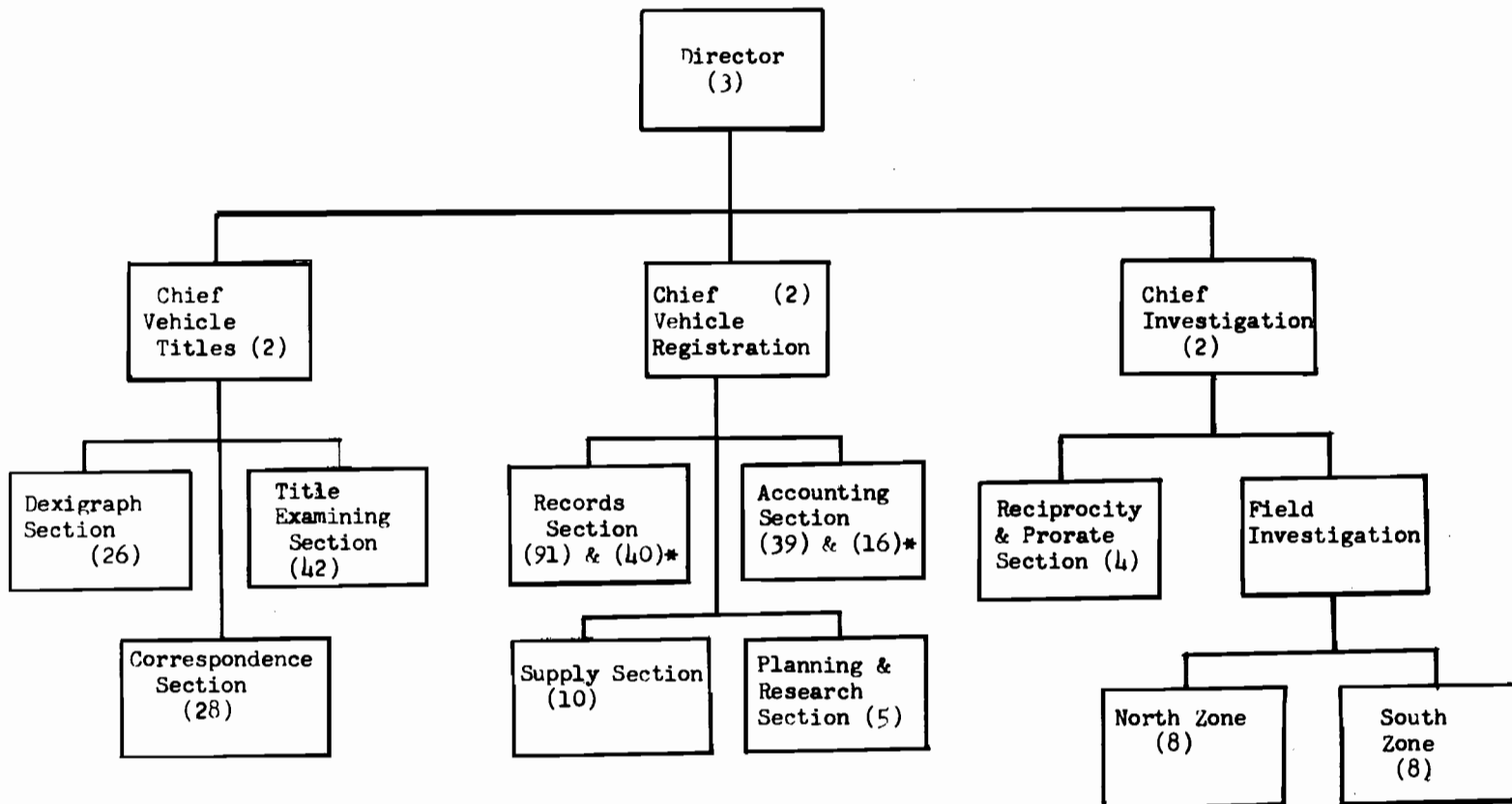


EXHIBIT II.B. 1.-15
Present Functional Organization Chart
Personnel Division (D-13)

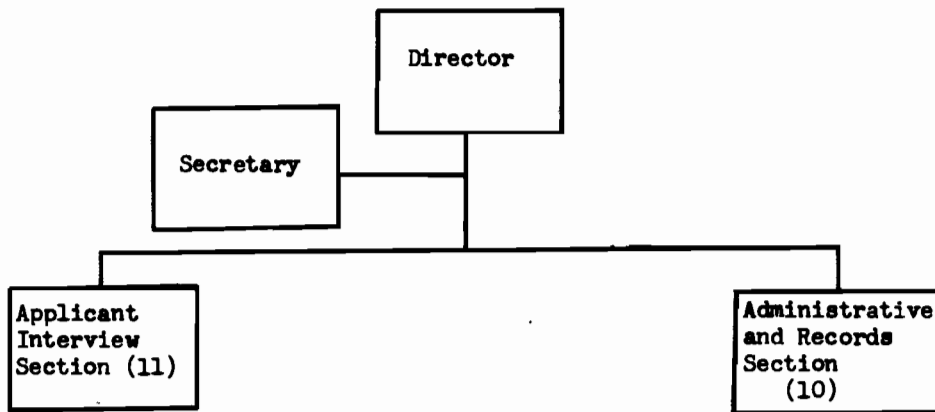


EXHIBIT II.B. 1.-16
Present Functional Organization Chart
Secondary Roads Division (D-14)

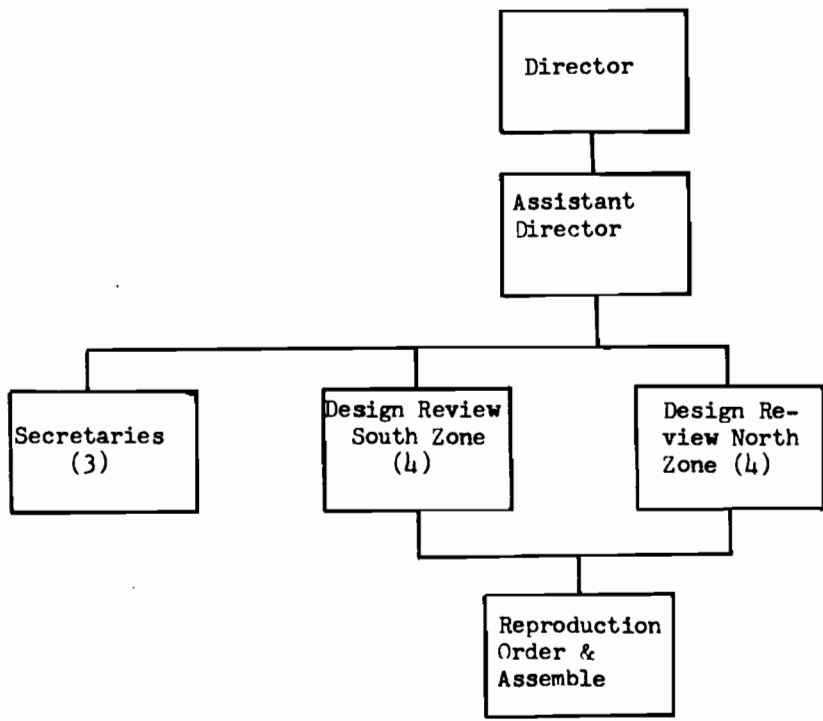


EXHIBIT II.B. 1.-17
Present Functional Organization Chart
Right of Way Division (D-15)

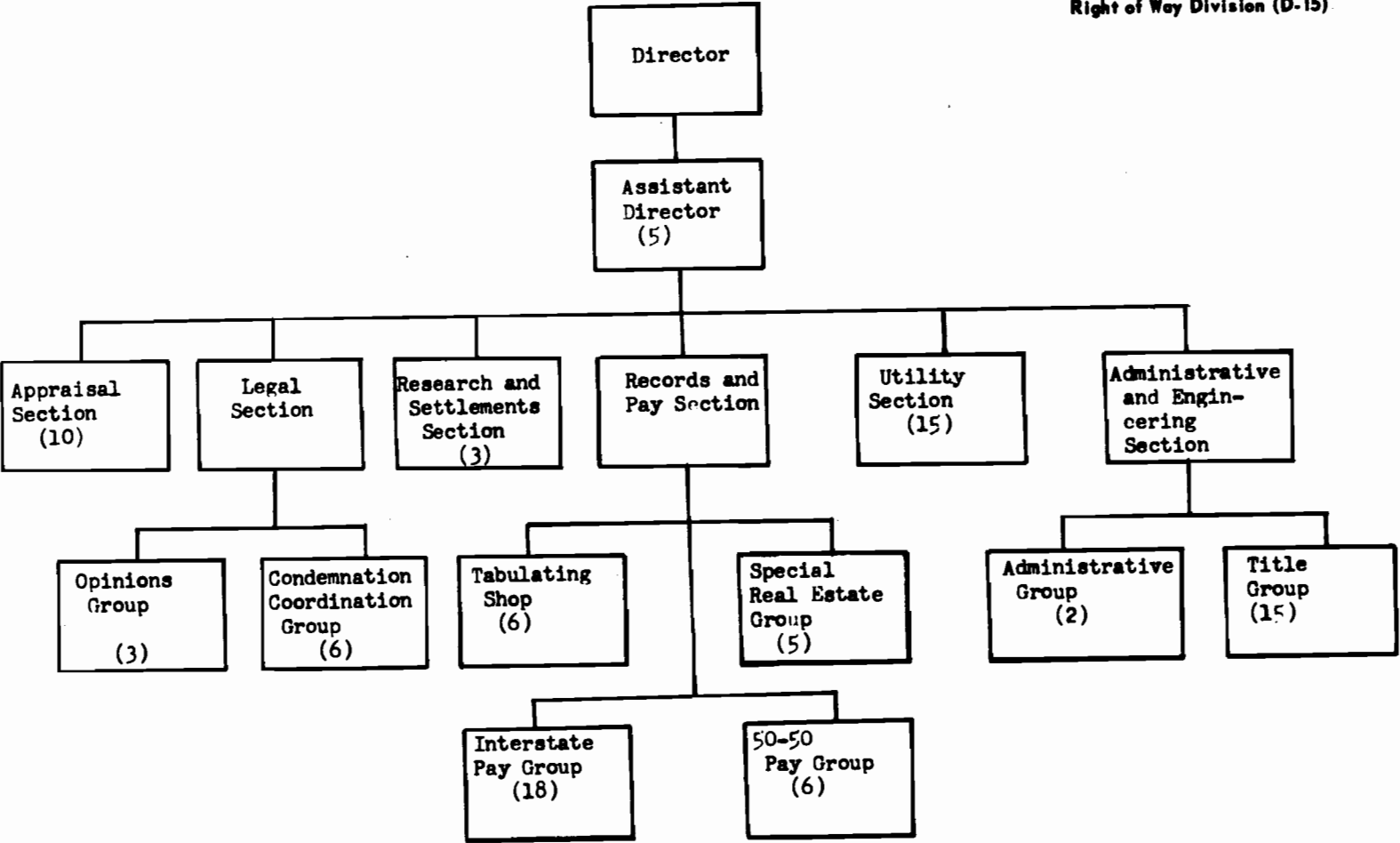


EXHIBIT II.B. 1.-18
Present Functional Organization Chart
Travel and Information Division (D-10)

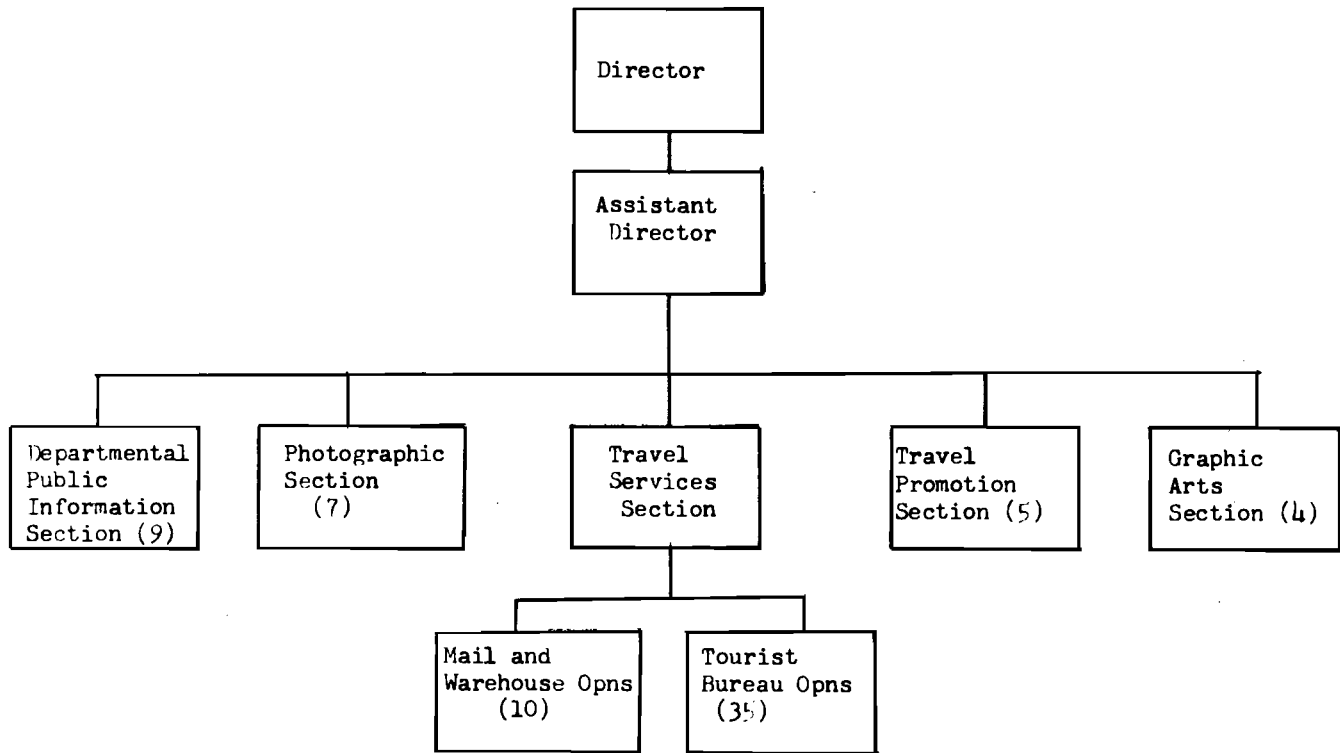


EXHIBIT II.B. 1.-19
Present Functional Organization Chart
Maintenance Operations Division (D-18)

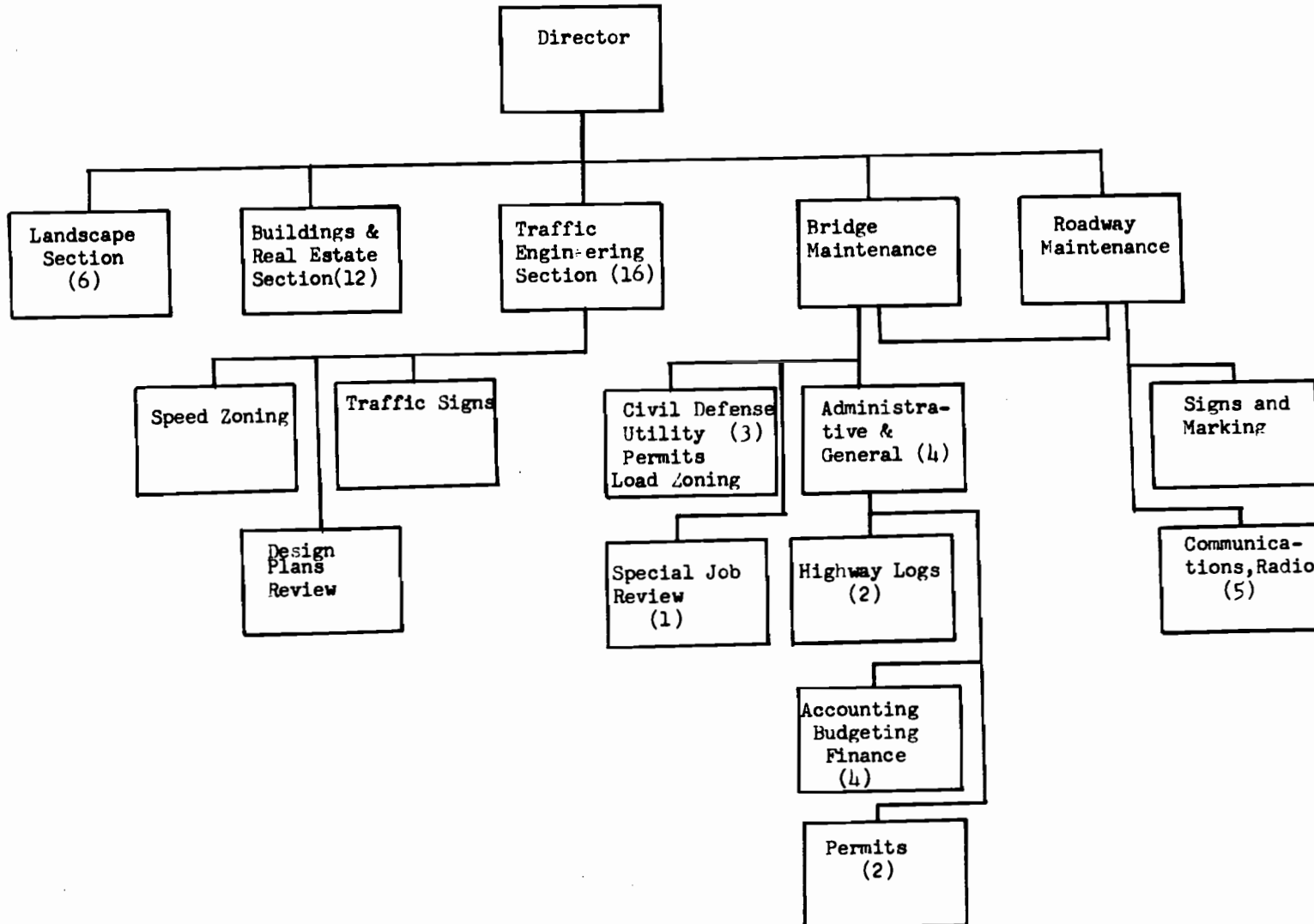


EXHIBIT II.B. 1.-20
Present Functional Organization Chart
Insurance Division (D-20)

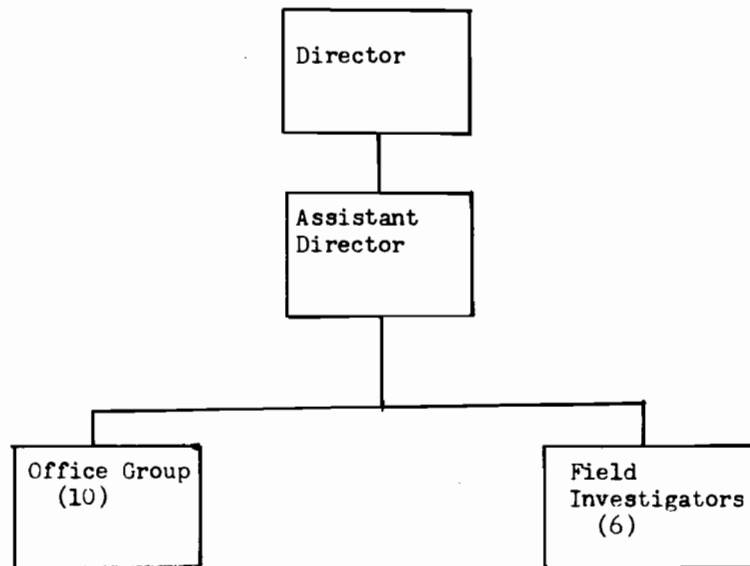


EXHIBIT II.B. 1.-21
Present Functional Organization Chart
Operations Division (D-21)

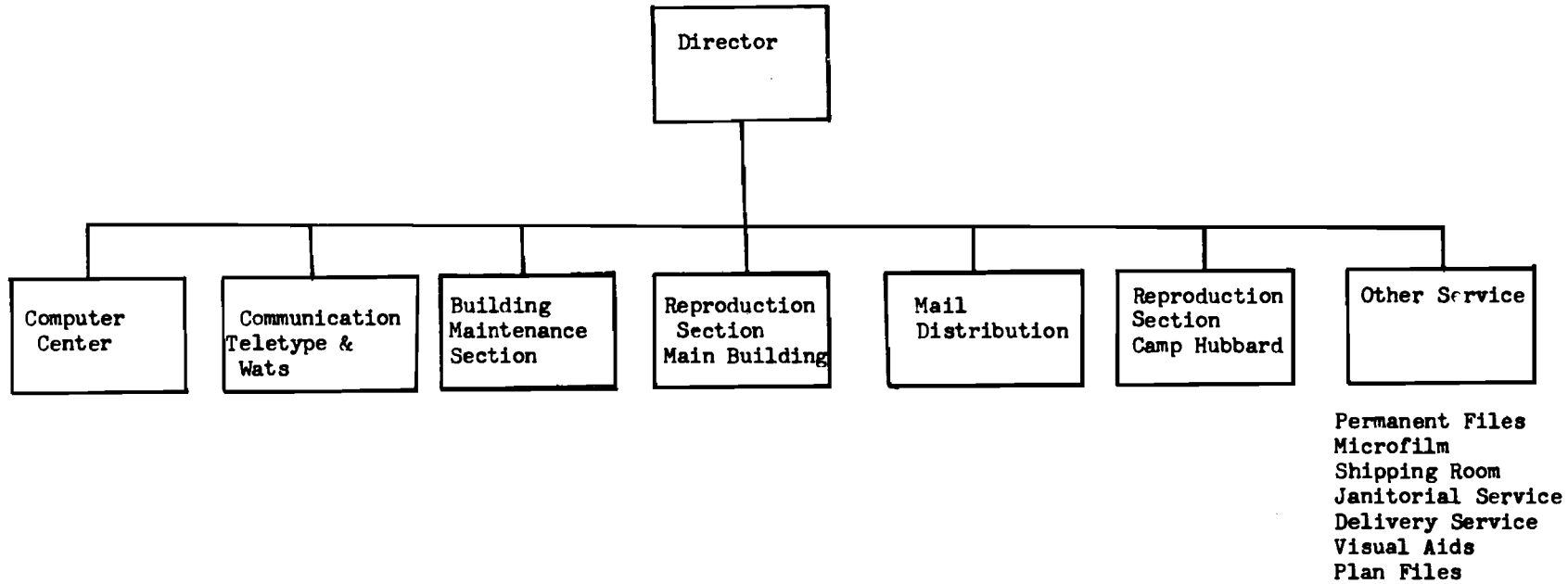


EXHIBIT II.B. 1.-22
Present Functional Organization Chart Administrative Division
(D and DCG)

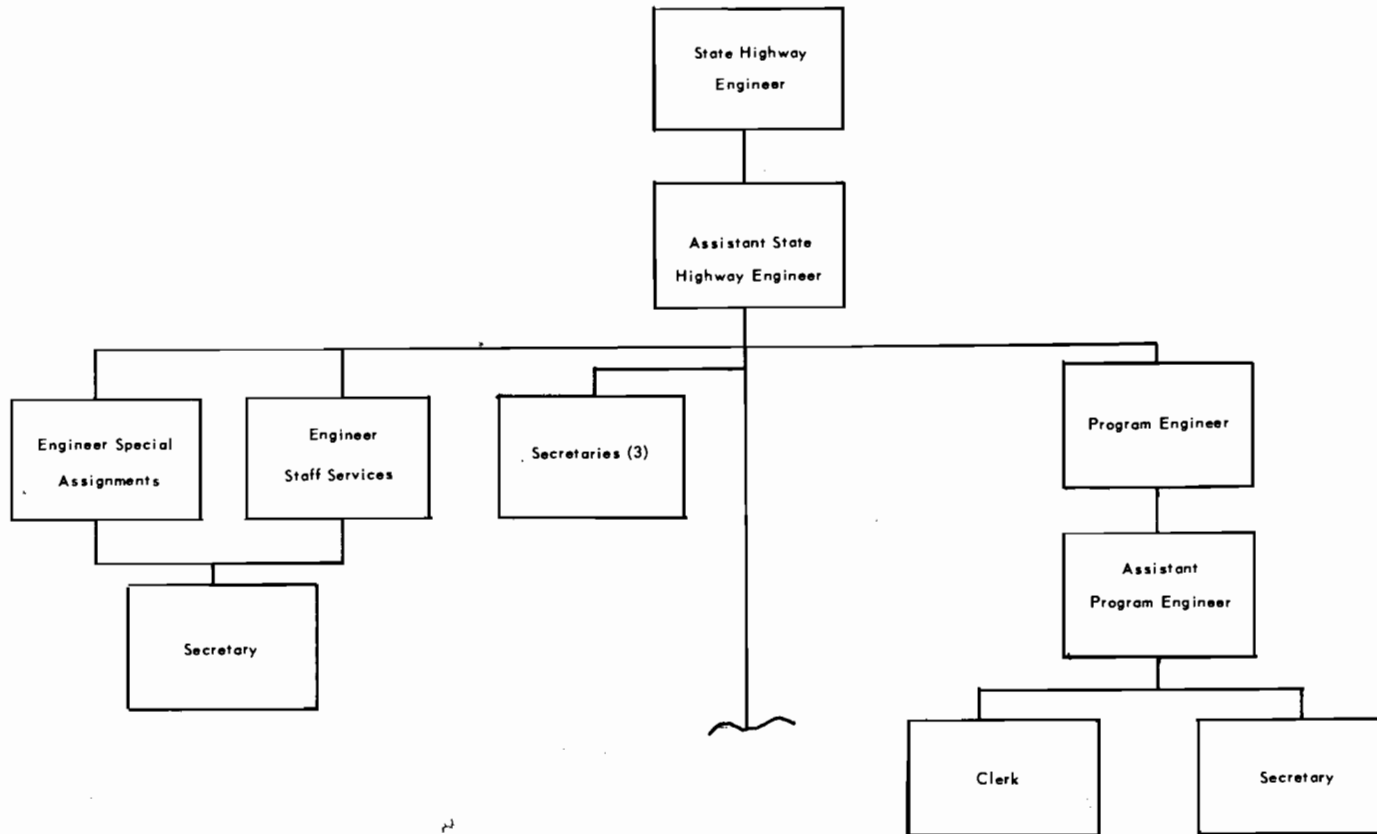


EXHIBIT II.B.3.-1
 RECOMMENDED PLAN OF ORGANIZATION
 FISCAL MANAGEMENT DIVISION

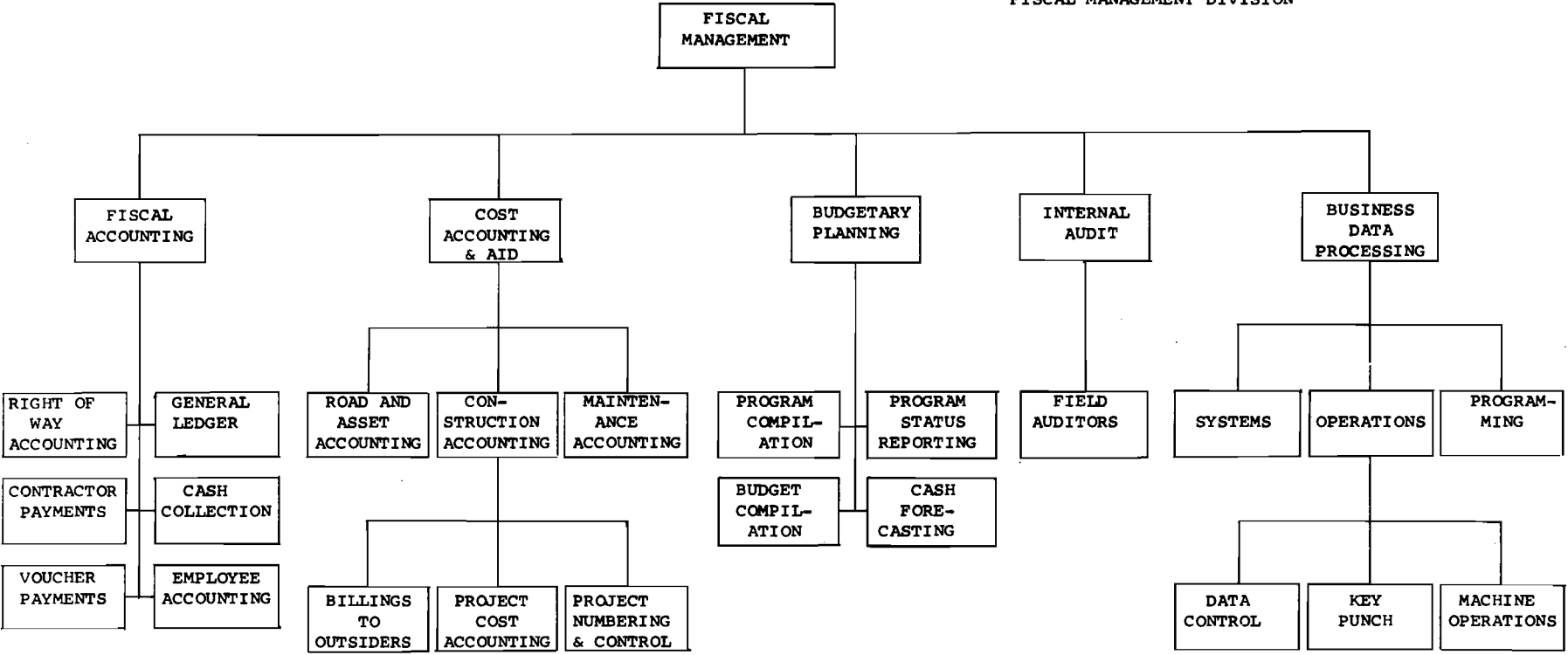
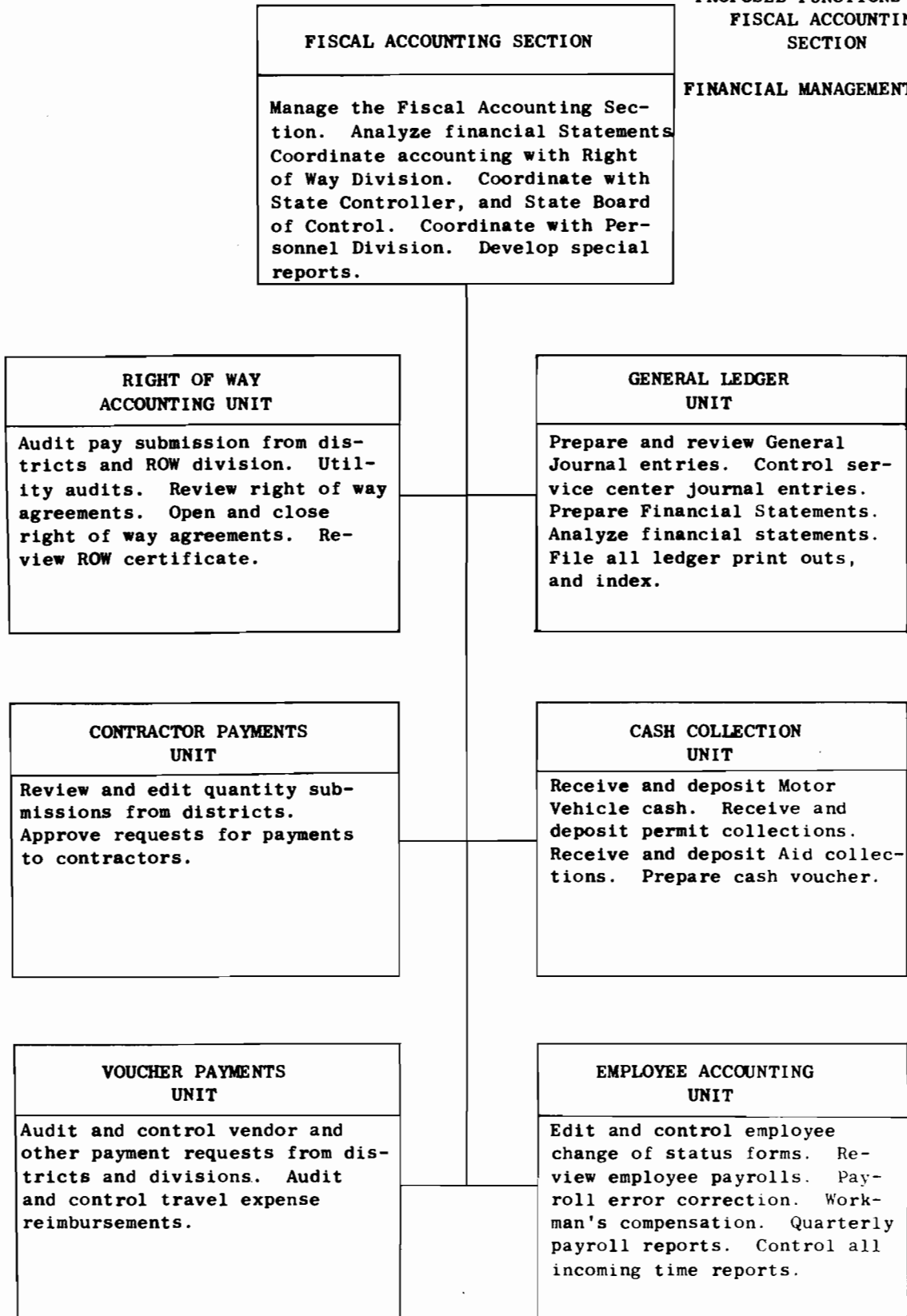


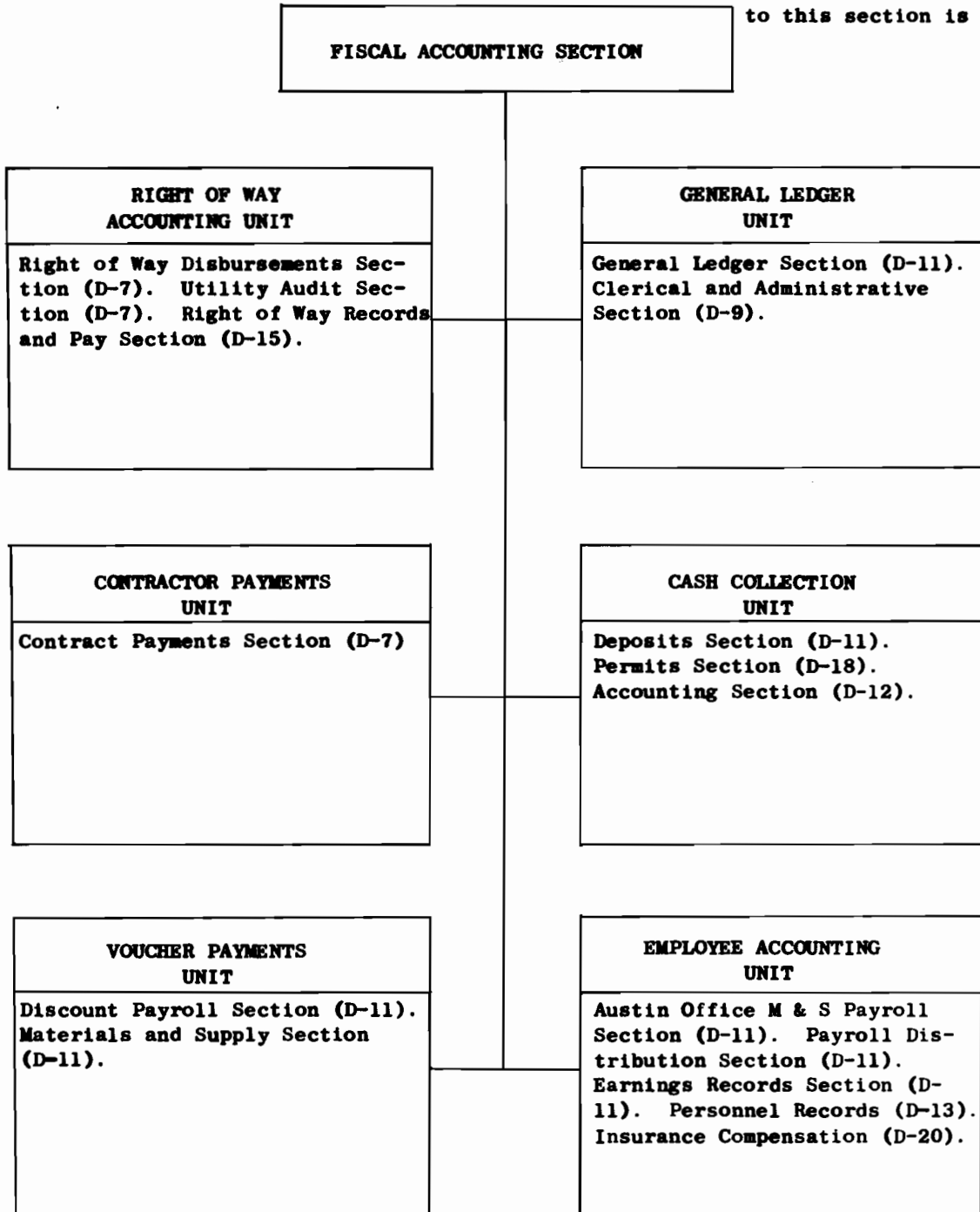
EXHIBIT II.B.3.-2
 PROPOSED FUNCTIONS OF THE
 FISCAL ACCOUNTING SECTION

FINANCIAL MANAGEMENT DIVISION



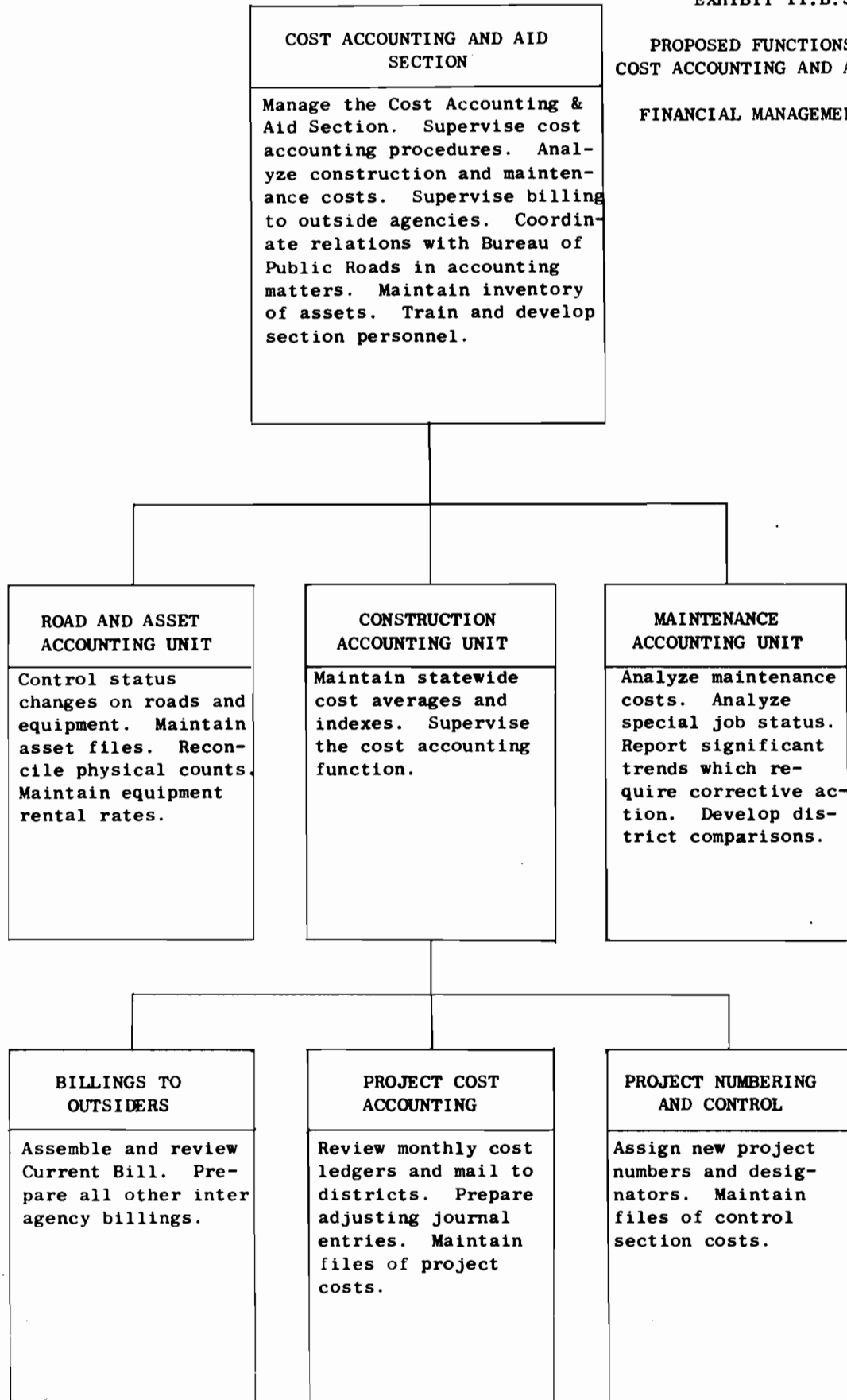
FISCAL ACCOUNTING FUNCTIONAL
TRANSFER DIAGRAM

(Functions listed in boxes are presently performed in the Division indicated. Transfer to this section is recommended)



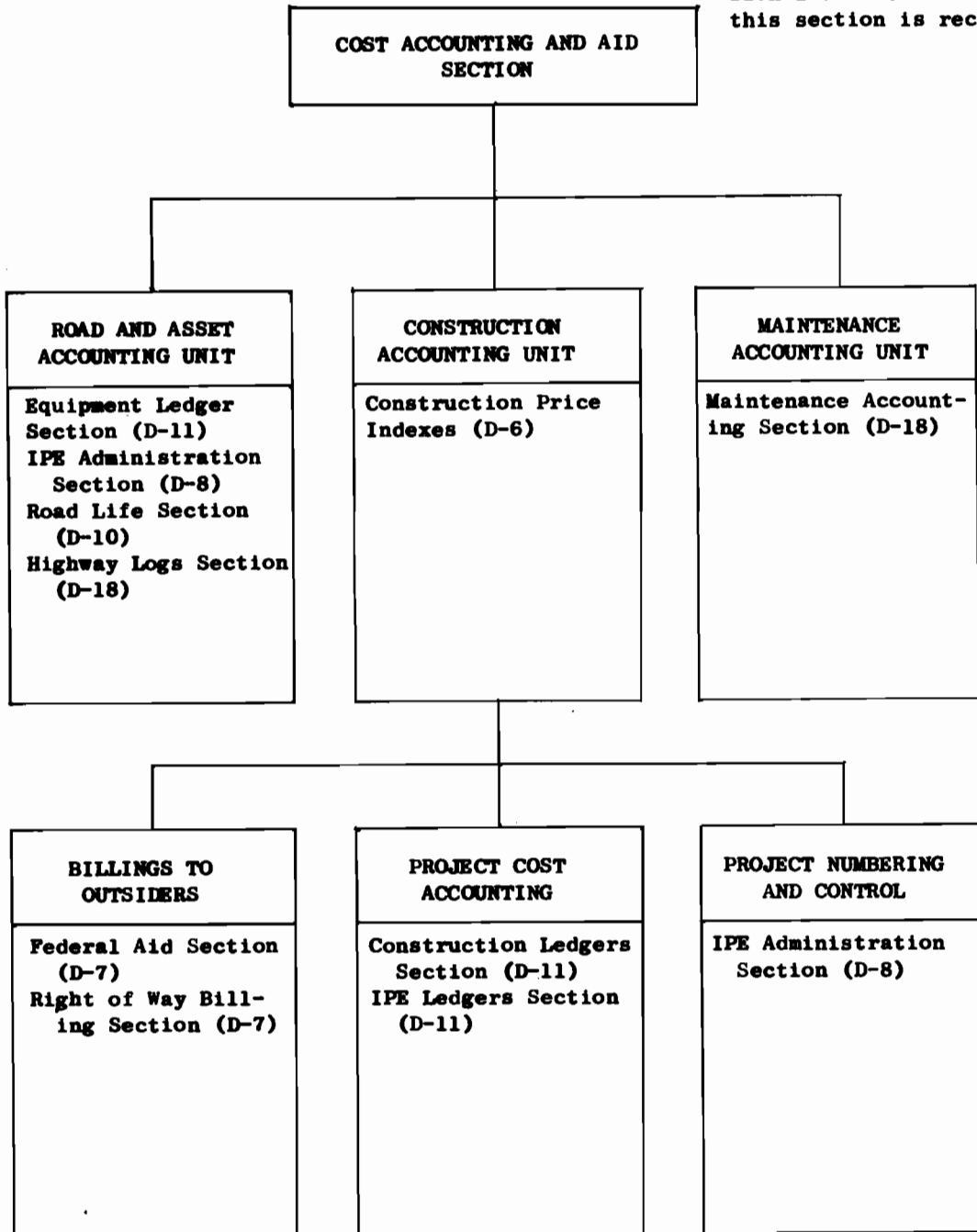
PROPOSED FUNCTIONS FOR THE
COST ACCOUNTING AND AID SECTION

FINANCIAL MANAGEMENT DIVISION



**COST ACCOUNTING AND AID
FUNCTIONAL TRANSFER DIAGRAM**

(Functions listed in boxes are presently performed in the division indicated. Transfer to this section is recommended.)



PROPOSED FUNCTIONS OF THE
BUDGETARY PLANNING SECTION

FISCAL MANAGEMENT DIVISION

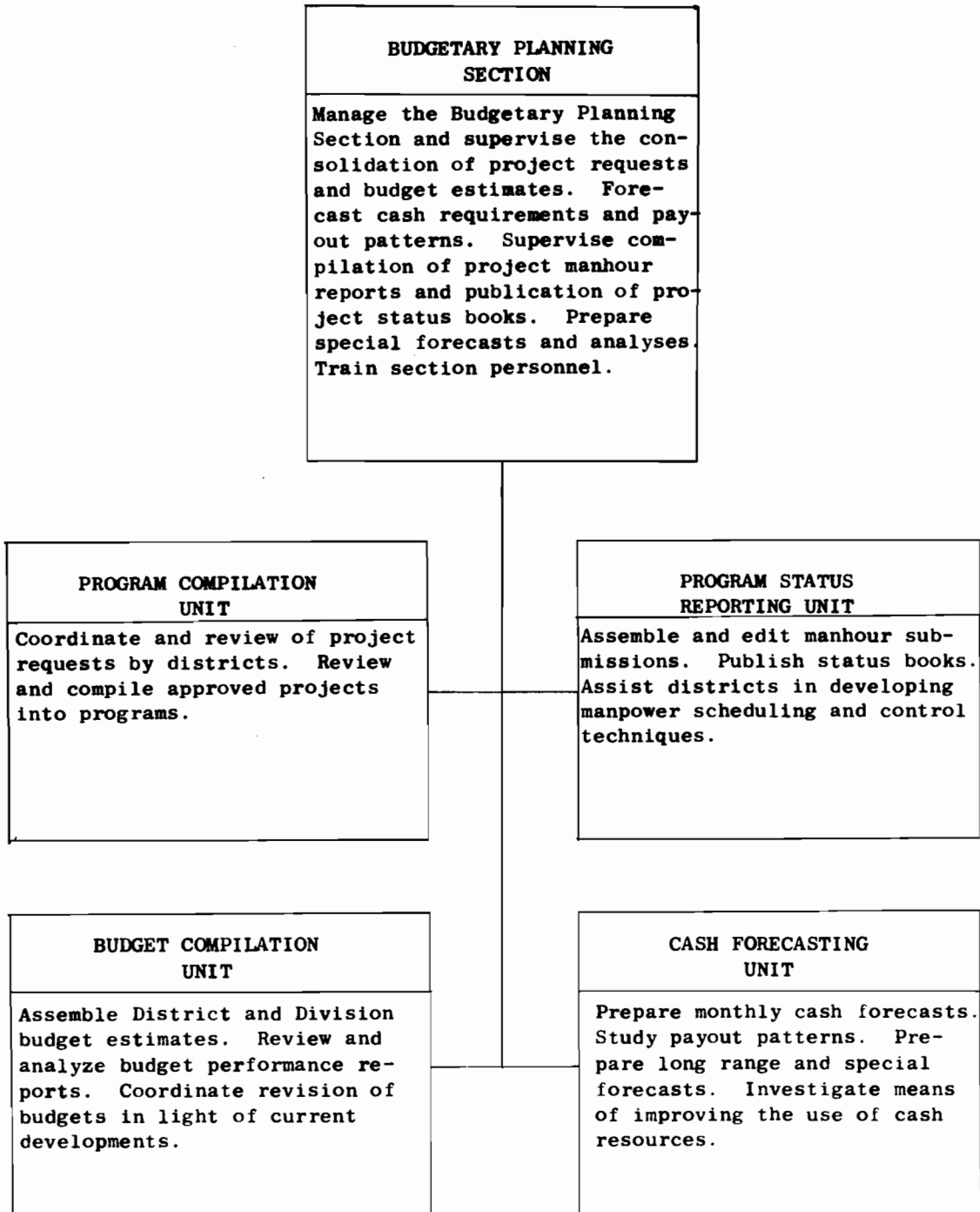


EXHIBIT II.B.3.-7

BUDGETARY PLANNING

FUNCTIONAL TRANSFER DIAGRAM

(Functions listed in boxes are presently performed in the division indicated. Transfer to this section is recommended.)

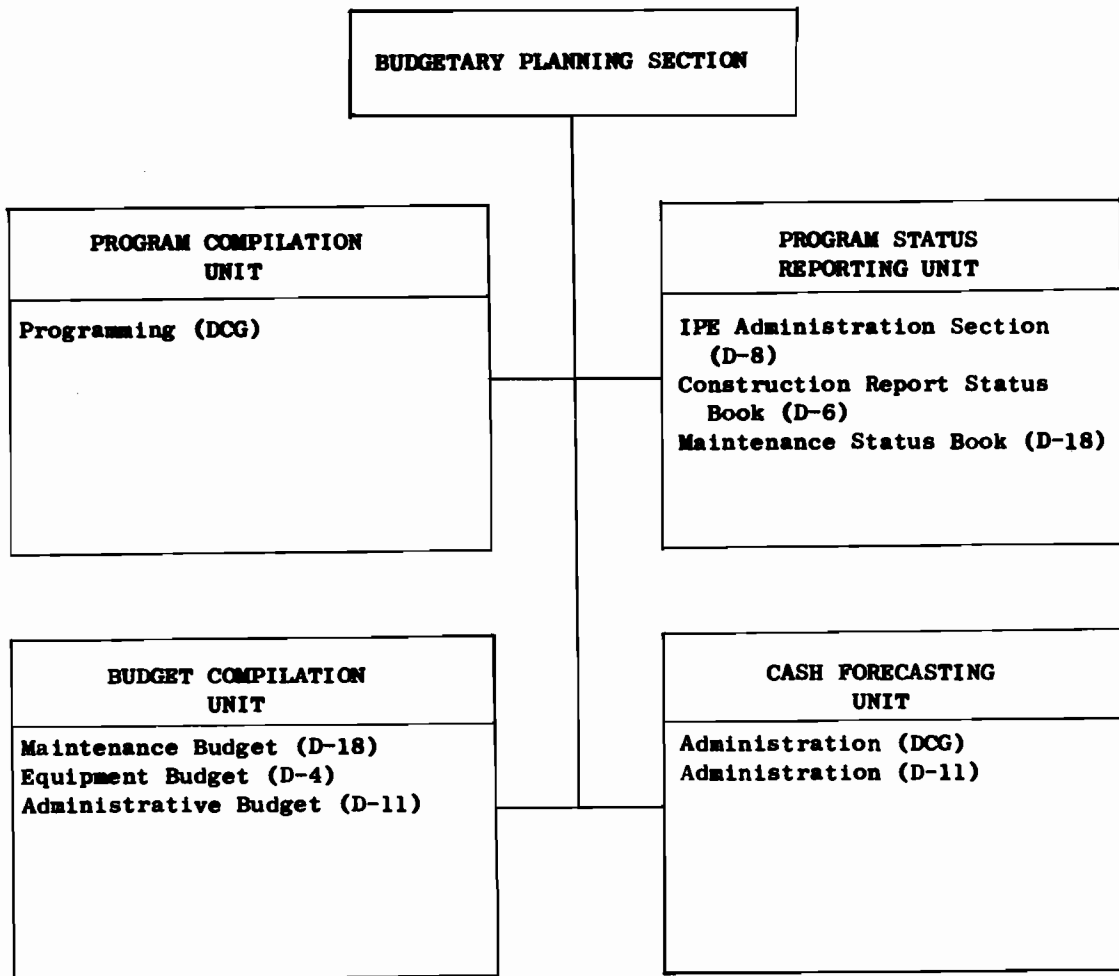


EXHIBIT II.B.3.-8

PROPOSED FUNCTIONS OF THE
INTERNAL AUDIT SECTION

FISCAL MANAGEMENT DIVISION

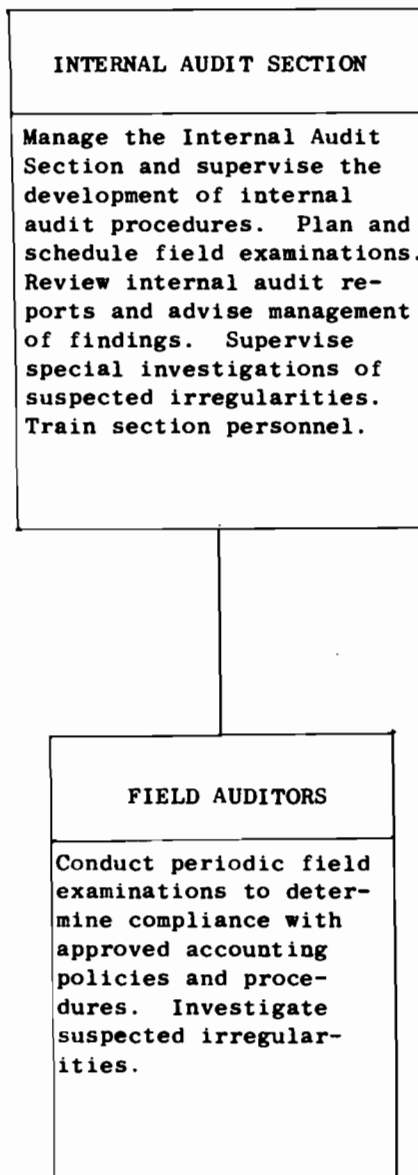
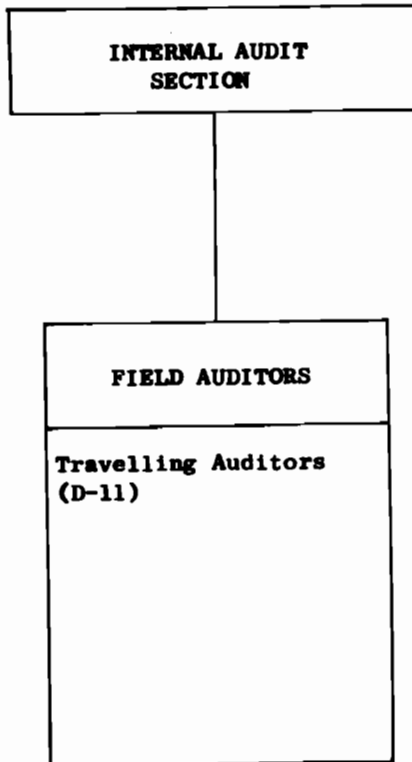


EXHIBIT II.B.3.-9

**INTERNAL AUDIT FUNCTIONAL
TRANSFER DIAGRAM**

**(Functions listed in boxes
are presently performed
in division indicated.
Transfer to this section
is recommended.)**



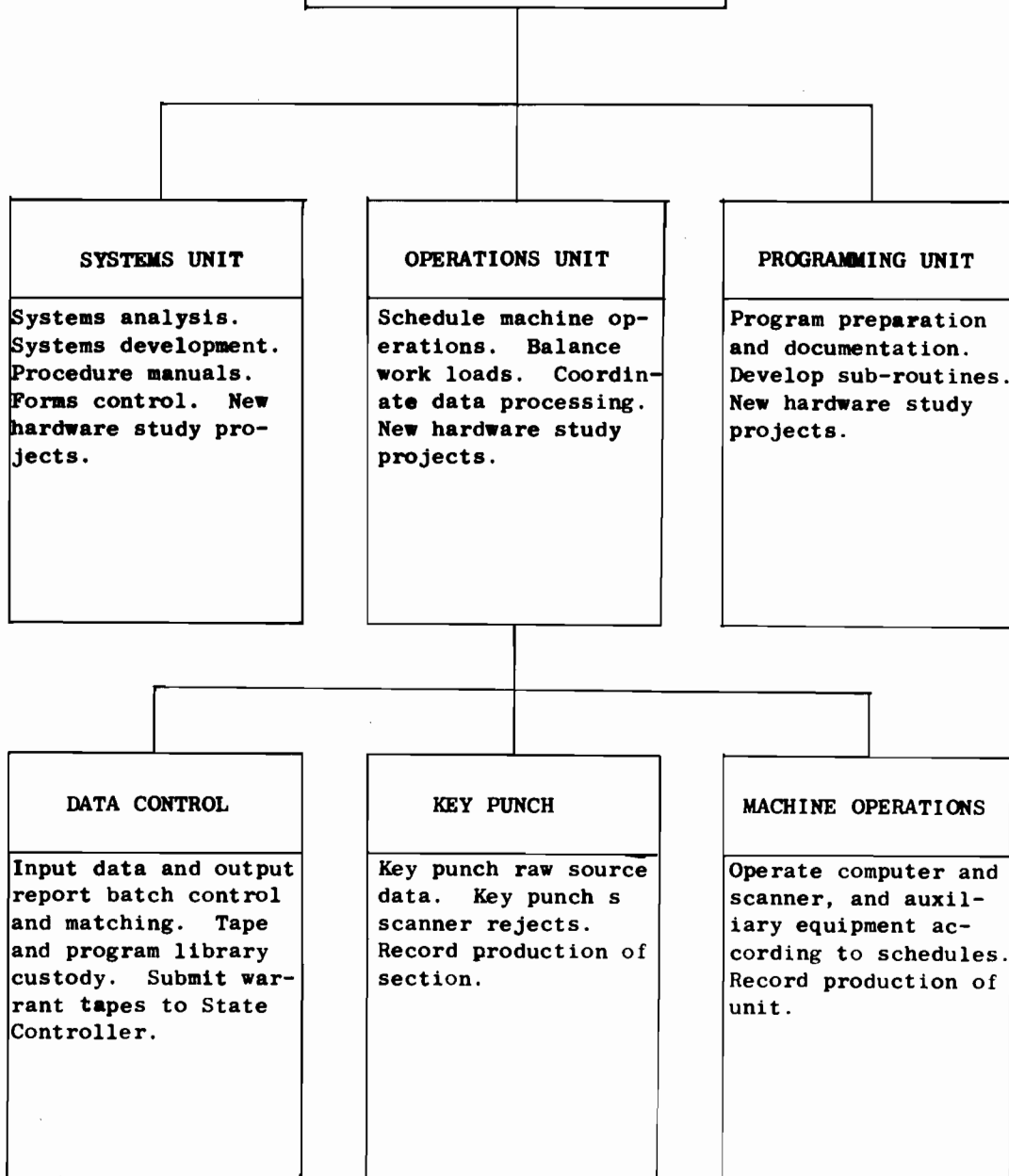
BUSINESS DATA PROCESSING SECTION

Manage the Business Data Processing Section. Supervise and coordinate the systems development program and provide service to other divisions. Plan and supervise the business data processing machine installation. Supervise and coordinate the preparation of computer programs for business applications. Train section personnel.

EXHIBIT II.B.3.-10

PROPOSED FUNCTIONS OF THE BUSINESS DATA PROCESSING SECTION

FISCAL MANAGEMENT DIVISION



**BUSINESS DATA PROCESSING
FUNCTIONAL TRANSFER
DIAGRAM**

(Functions listed in boxes are presently performed in the division indicated. Transfer to this section is recommended.)

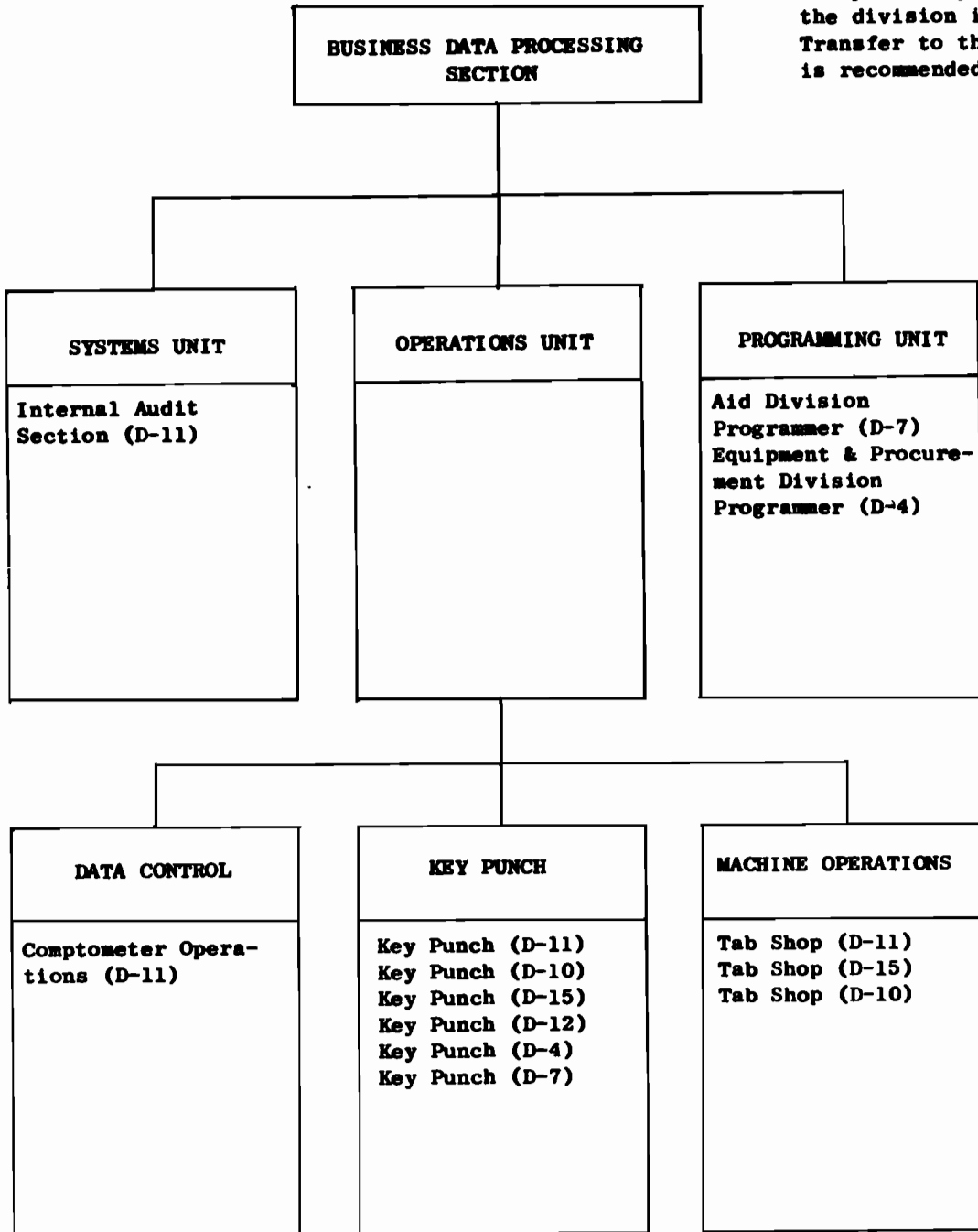
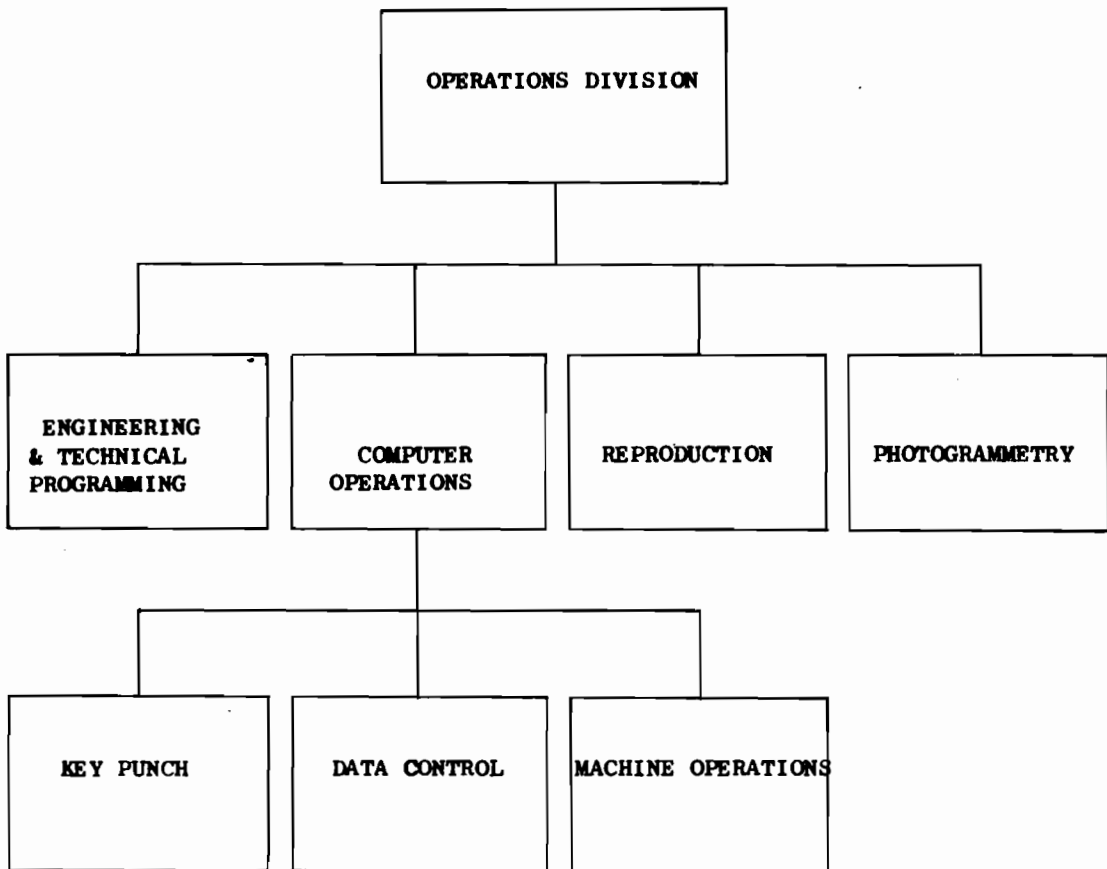


EXHIBIT II.B.3.-12

RECOMMENDED PLAN OF ORGANIZATION

OPERATIONS DIVISION



Data Processing Hardware

EXHIBIT II.C. 1.a.-1
Schedule of Data Processing Costs and Usage (Note A)
Texas Highway Department
September 1, 1965

MACHINE	D-21 OPERATIONS			D-11 ACCOUNTING			D-10 PLAN-SURVEY			D-15 RIGHT OF WAY			D-12 MOTOR VEHICLE			TOTAL	
	NO.	COST/MO.	% USE	NO.	COST/MO.	% USE	NO.	COST/MO.	% USE	NO.	COST/MO.	% USE	NO.	COST/MO.	% USE	NO.	COST/MO.
<u>Key Punches and Verifiers</u>																	
024 Key Punches				4	\$ 152	31	2	\$ 70	17						6	\$ 222	
026 Key Punches	10	\$ 664	56	1	63	18	2	120		2	\$ 120	27			15	967	
306 Key Punches													6	\$ 270	42	6	270
056 Key Verifiers	5	290	77	4	192	40	1	45	34	1	50	18			11	577	
2450 Key Verifiers													2	130	56	2	130
TOTAL	15	\$ 954		9	\$ 407		5	\$ 235		3	\$ 170		8	\$ 400		40	\$ 2,166
<u>Punched Card Machines</u>																	
077 Collator	1	\$ 100	4												1	\$ 100	
319 Collator													1	\$ 125	16	1	125
082 Sorter							2	\$ 110	28						2	110	
083 Sorter				3	\$ 370	27				2	\$ 220	9			5	590	
084 Sorter	1	260	18												1	260	
421 Sorter													1	100	32	1	100
514 Reproducer				1	125	35	1	125	17						2	250	
519 Reproducer	1	110	38												1	110	
314 Reproducer													1	40	5	1	40
312 Interpreter													1	90	27	1	90
047 Tape-to-card	1	165	22												1	165	
402 Accounting Machine				1	425	40	1	415	9	1	425	25			3	1,265	
419 Accounting Machine				1	430	75									1	430	
1004 Card Processor													1	1,465	53	1	1,465
TOTAL	4	\$ 635		6	\$ 1,350		4	\$ 650		3	\$ 645		5	\$ 1,820		22	\$ 5,100
<u>Auxiliary Machines</u>																	
954 Facsimile Poster										1	\$ 40	15			1	\$ 40	
1/4" Mag Tape Interpreter	1	\$ 240	*												1	240	
TOTAL	1	\$ 240								1	\$ 40				2	\$ 280	
<u>Computers</u>																	
1401 4-Tape 8K	1	\$ 8,194	84												1	\$ 8,194	
1604 4-Tape 32K	1	22,476	65												1	22,476	
TOTAL	2	\$ 30,670													2	\$ 30,670	
TOTAL MACHINES	22	\$ 32,499		15	\$ 1,757		9	\$ 885		7	\$ 855		13	\$ 2,220		66	\$ 38,216
TOTAL PERSONNEL	34	16,411		11	4,347		3	1,350		3	1,381		10	2,442		61	25,931
TOTAL MONTHLY COSTS		\$ 48,910			\$ 6,104			\$ 2,235			\$ 2,236			\$ 4,662			\$ 64,147
TOTAL ANNUAL COSTS		\$586,920			\$73,248			\$26,820			\$26,832			\$55,944			\$769,764

Note A - Average usage percentages were compiled from data completed by machine operators during August 1965. Basis for percentage is 8 working hours per day. No provision is made for seasonal or year end work loads, but monthly work loads are considered in the averages shown.

EXHIBIT II.C.1.a.-2 (1 of 2)

ELECTRONIC COMPUTER CHARGES TO IPE AUTHORIZATIONS,
CONSTRUCTION PROJECTS, AND OTHER BUDGETS

DISTRICT OR DIVISION	FISCAL YEARS		
	1965	1964	1963
1	\$ 4,436.54	\$ 3,038.26	\$ 5,756.64
2	4,805.86	6,626.75	6,895.10
3	1,466.73	2,232.80	4,107.25
4	461.97	12,530.50	5,987.55
5	1,972.76	2,478.40	140.00
6	9,013.62	13,732.24	16,174.53
7	5,894.66	4,975.00	1,540.90
8	148.95	70.00	10,002.90
9	5,359.92	6,196.25	5,911.65
10	4,258.97	4,621.30	4,288.30
11		215.00	15.00
12	11,014.01	25,235.35	20,542.80
13	16,011.42	12,967.28	10,904.69
14	6,532.48	7,704.18	23,895.42
15	29,460.81	19,520.50	35,276.97
16	2,453.70	3,243.80	6,016.75
17	5,369.73	11,631.75	6,775.20
18	10,280.53	18,310.40	11,571.25
19	10,354.58	14,439.02	11,915.42
20	7,158.64	8,441.07	8,029.45
21	16,636.72	17,904.11	6,187.65
22	415.00		728.75
23	1,882.48	4,281.25	3,759.45
24	3,076.35	1,816.57	66.00
25	205.67	170.00	27.00
Houston Expressway	58,093.70	66,216.69	48,525.05
Planning Survey	167,591.13	665.00	16,735.00
Reproduction Budget	2,912.79	5,103.26	3,812.44
Camp Hubbard Stock Distribution, etc.	13,425.55	18,000.00	14,435.00
Research Budgets	45,123.16	92,379.37	
Miscellaneous Budgets:			
D-5	19,881.94	10,115.94	1,332.00
D-8	4,196.53		2,020.00
Administrative Budget:			
Bid Tabulations	26,491.42	31,575.00	33,330.00
D-4	8,456.65	27.00	625.00
D-7, ROW and Research	44,921.71	370.00	1,215.00
D-8	4,998.64	5,781.65	5,490.00
D-11	8,106.01	8,244.75	9,800.00

EXHIBIT II.C.1.a.-2 (2 of 2)

DISTRICT OR <u>DIVISION</u>	FISCAL YEARS		
	<u>1965</u>	<u>1964</u>	<u>1963</u>
Administrative Budget: ← continued			
D-18, Accident Reports	\$ 5,916.10	\$ 4,204.61	\$ 4,601.78
Maintenance Job Report	3,116.04	1,200.00	1,200.00
D-15, ROW Traverses	3,440.73	3,826.50	2,529.00
Miscellaneous	<u>3,634.56</u>		
	<u>\$578,978.76</u>	<u>\$450,091.55</u>	<u>\$348,166.89</u>

EXHIBIT II.C.1.a.-3

ELECTRONIC COMPUTER OPERATION COST

	FISCAL YEAR		
	<u>1965</u>	<u>1964</u>	<u>1963</u>
Salaries and Wages	\$181,778.42	\$150,221.56	\$125,169.61
Supplies and Expense	37,748.04	25,207.04	13,510.96
Rental of CDC Computer	269,712.00	132,608.40	
Rental of IBM Equipment	<u>118,220.35</u>	<u>162,338.66</u>	<u>214,297.00</u>
Total Cost	\$607,458.81	\$470,375.66	\$352,977.57
Service Charges to IPE's and Other Accounts	<u>578,978.76</u>	<u>450,091.55</u>	<u>348,166.89</u>
Loss	\$ 28,480.05	\$ 20,284.11	\$ 4,810.68
Appropriation by Commission	<u>232,000.00</u>	<u>95,000.00</u>	<u>78,000.00</u>
Balance Cancelled	<u>\$203,519.95</u>	<u>\$ 74,715.89</u>	<u>\$ 73,189.32</u>

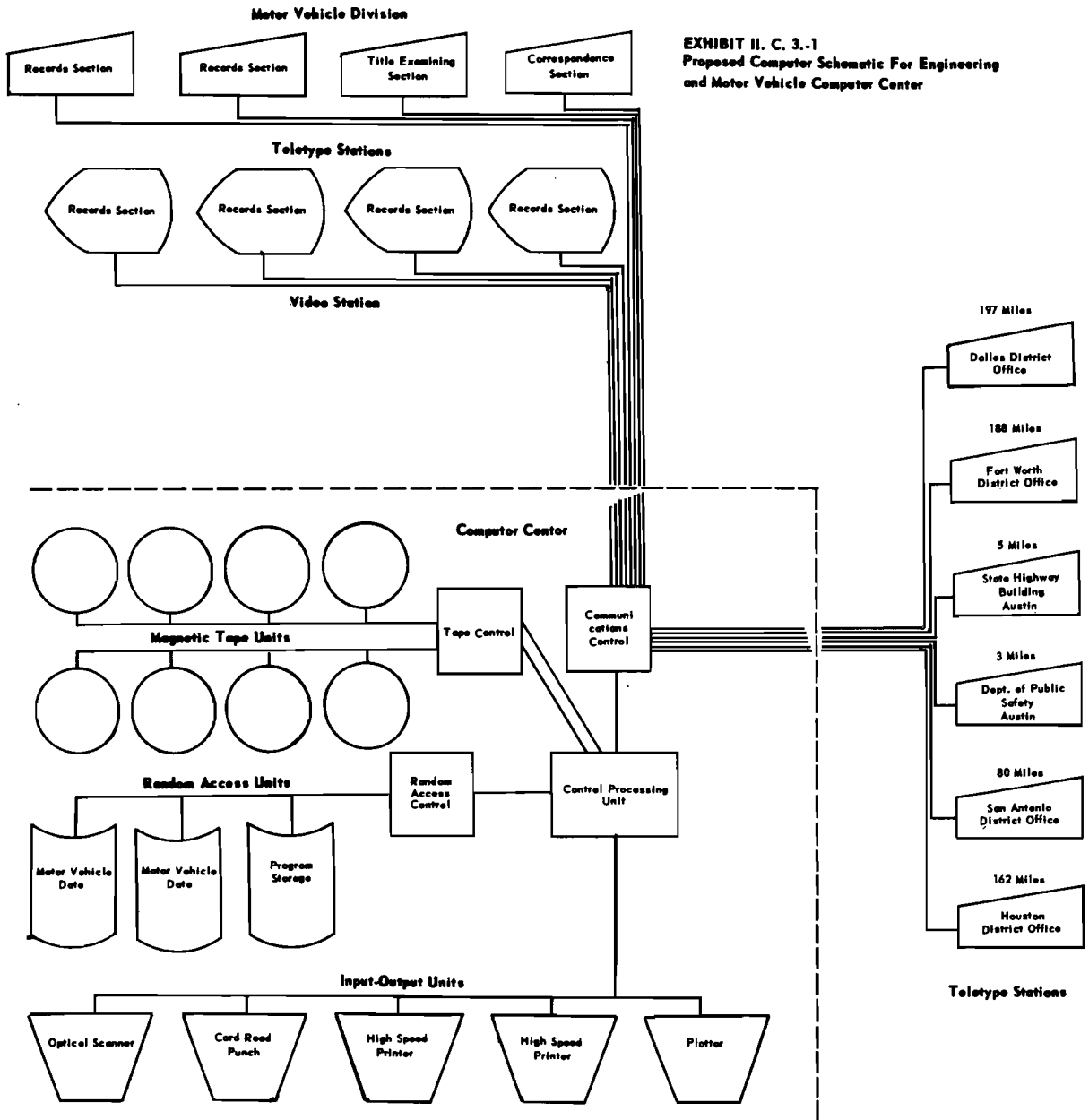
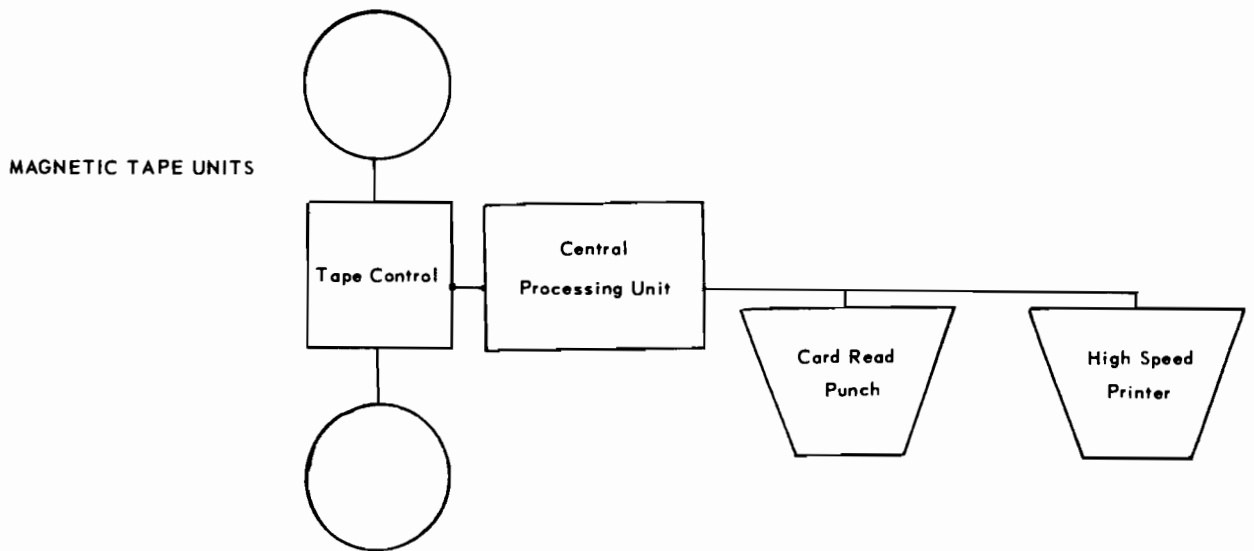


EXHIBIT II. C. 3.-1
Proposed Computer Schematic For Engineering and Motor Vehicle Computer Center

EXHIBIT II. C. 3.-2
Proposed Computer Schematic For Fiscal Management Division



AUXILIARY EQUIPMENT



Motor Vehicle System

**EXHIBIT II. D. 2. b.-1
Registration Receipt Layout**

STICKER LOCATION

FORM NUMBER

LICENSE NUMBER

The diagram shows a rectangular form layout for a Texas Passenger Car License Receipt. On the left side, the text reads: "Texas Passenger Car License Receipt - 1968" and "Expires 4-1-69". In the upper center, there is a dashed rectangular box containing the text "Place Sticker Here". To the right of this box, the form number "1" and the license number "ABC 123" are displayed in large, bold, black characters. Below the main content area, there is a large, empty rectangular box with a stepped right edge. At the bottom left of the form, there is a small, empty rectangular box. Arrows from external labels point to these elements: "STICKER LOCATION" points to the dashed box, "FORM NUMBER" points to the "1", "LICENSE NUMBER" points to "ABC 123", and "SAME FORM LAYOUT" points to both the large stepped box and the small bottom-left box.

SAME FORM LAYOUT

EXHIBIT II. D. 2. b.-2
First Year County Registration Renewal Procedures

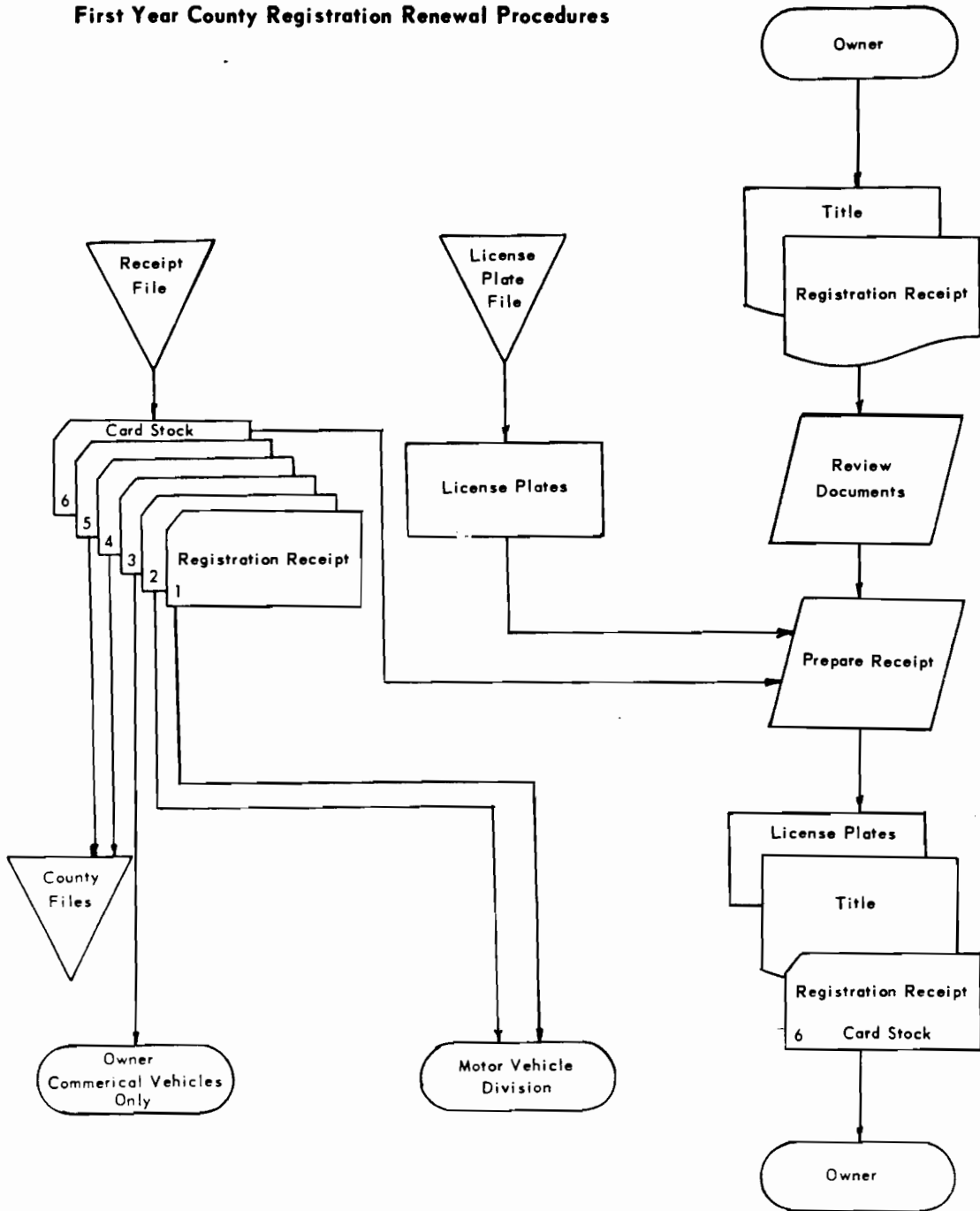


EXHIBIT II. D. 2. b.-3
First Year Motor Vehicle Division Registration Renewal Procedures

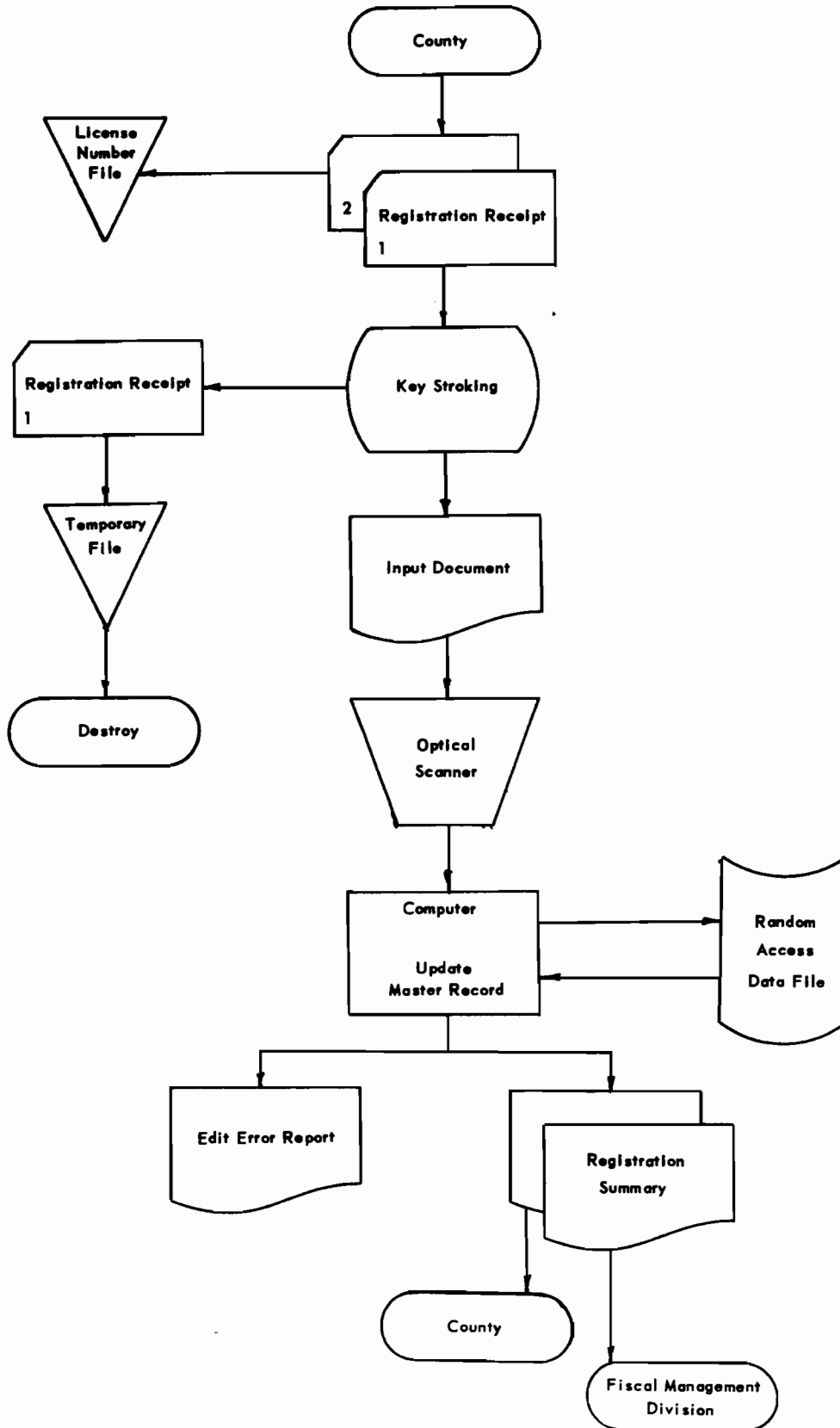
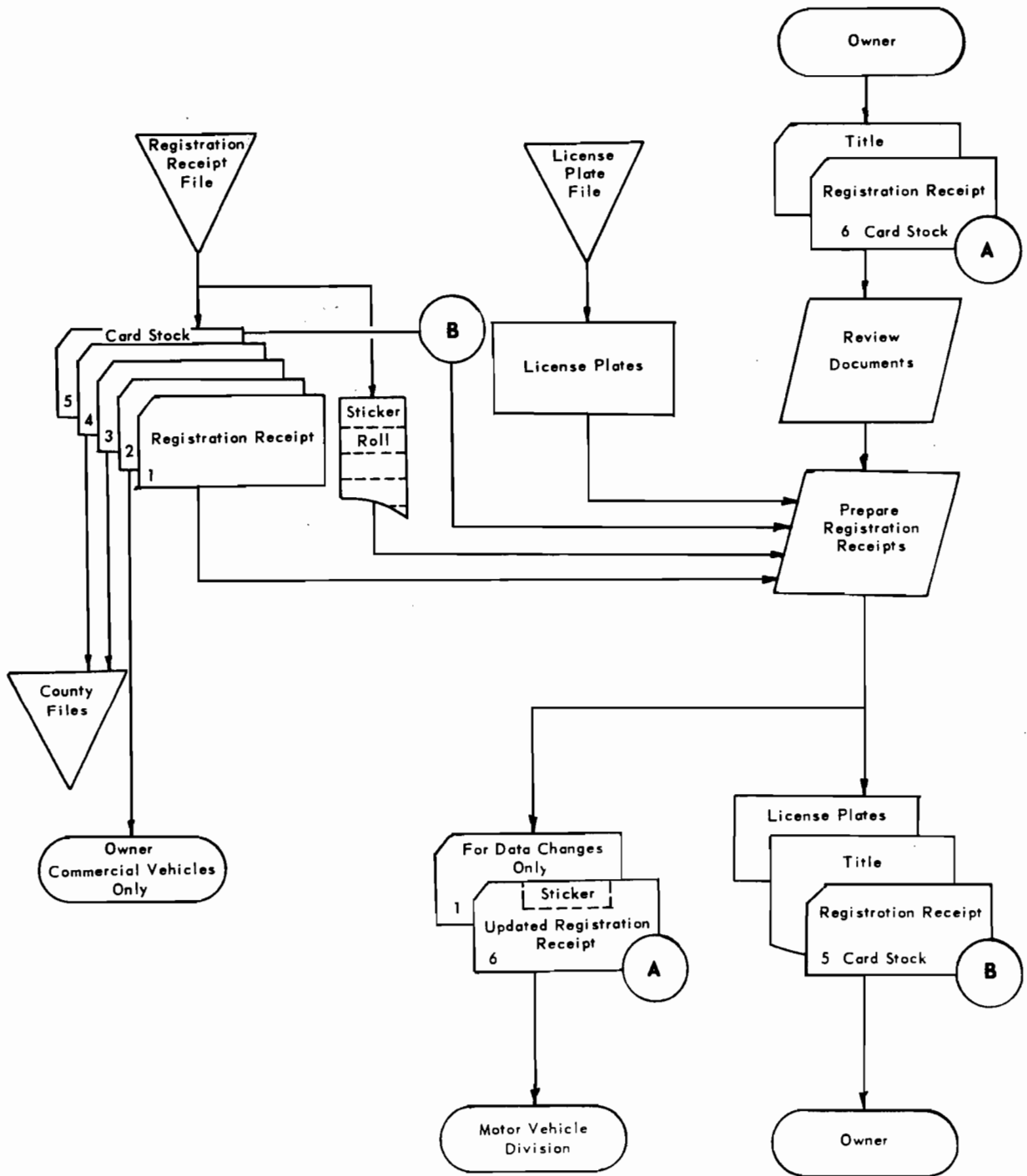


EXHIBIT II. D. 2. b.-4
Second Year County Registration Renewal Procedures



**EXHIBIT II. D. 2. b.-5
Registration Receipt Assembly**

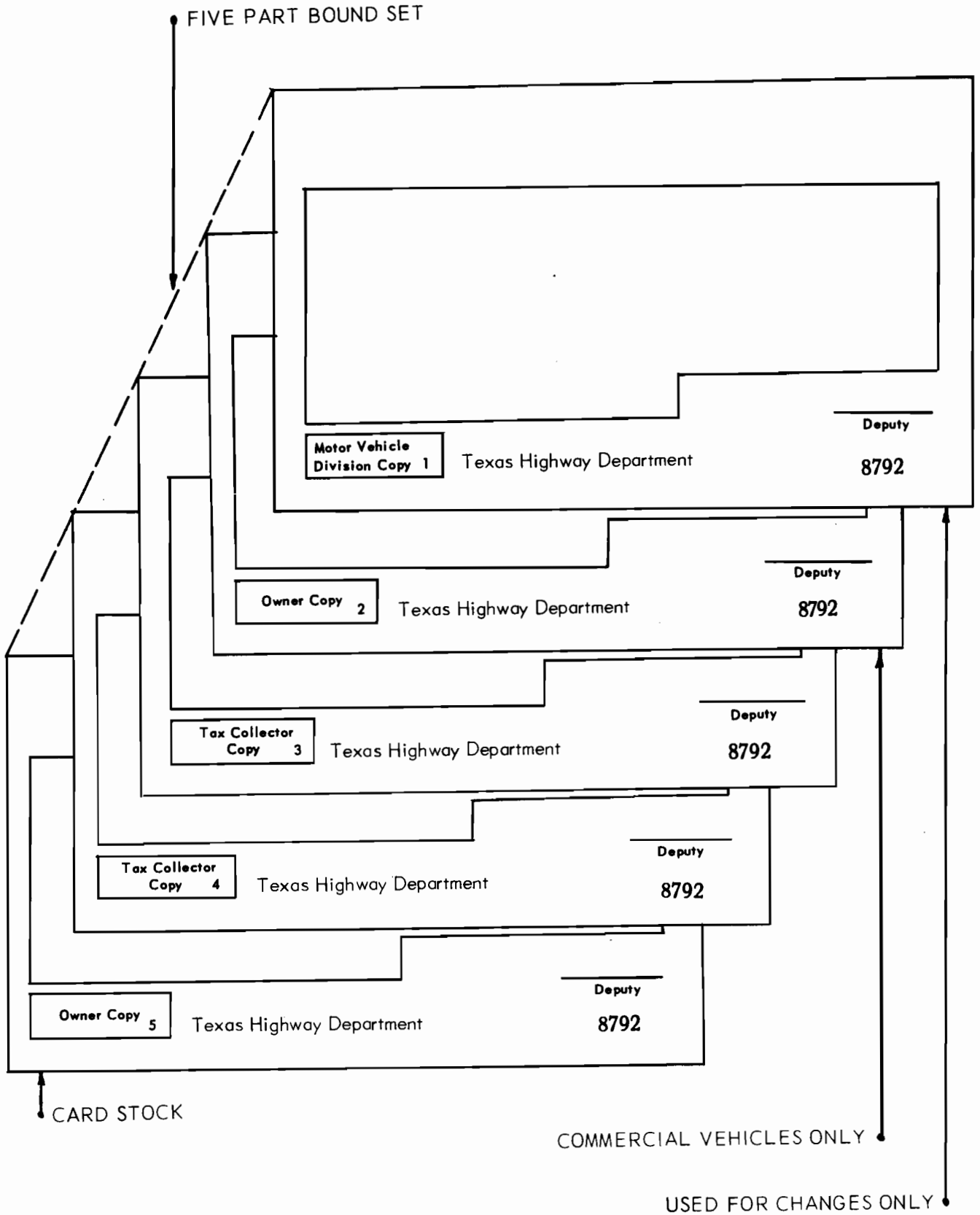
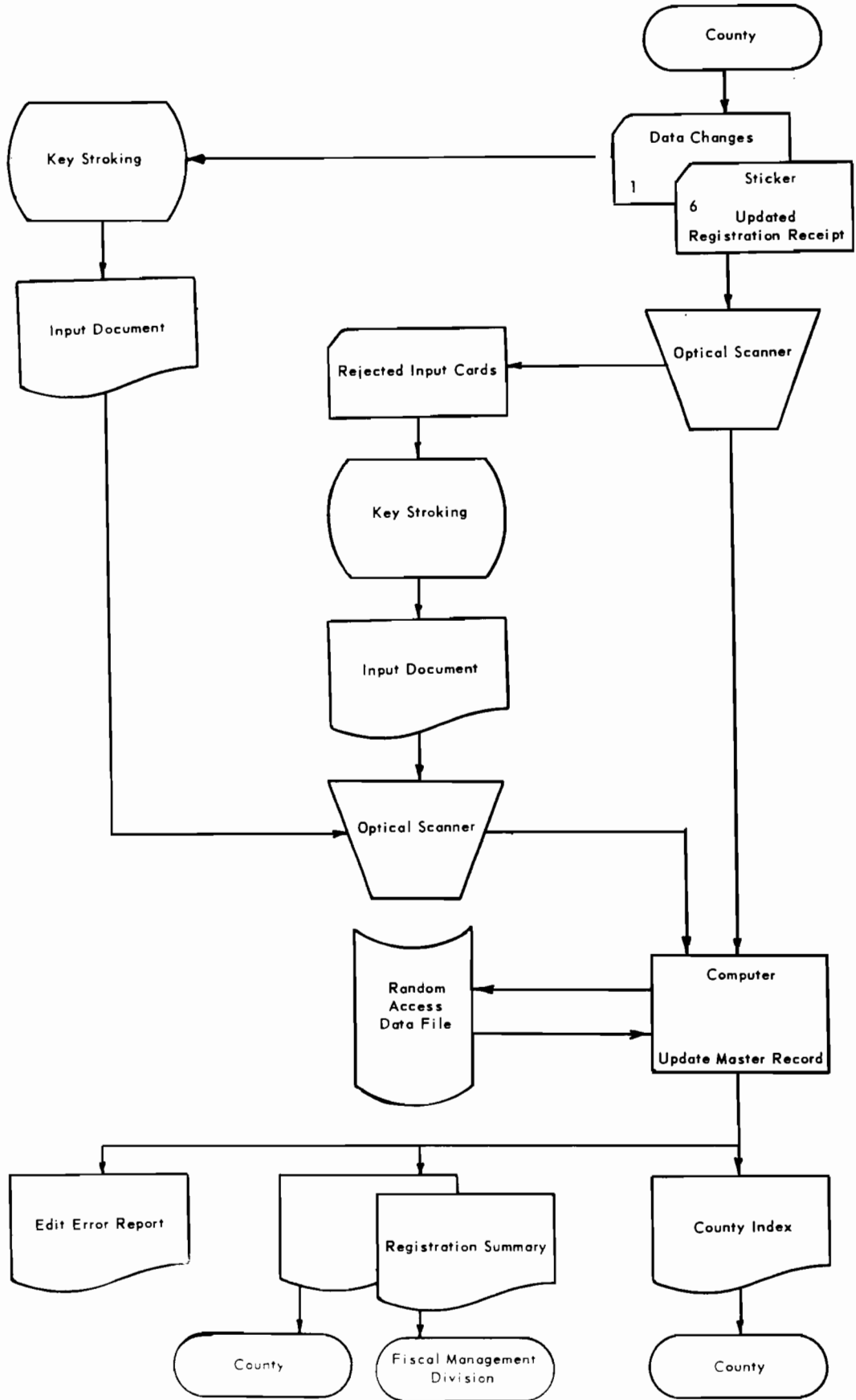


EXHIBIT II. D. 2. b.-6

Second Year Motor Vehicle Division Registration Renewal Procedures



**EXHIBIT II. D. 3. b.-1 Page 1 of 2
Title Transaction Procedures**

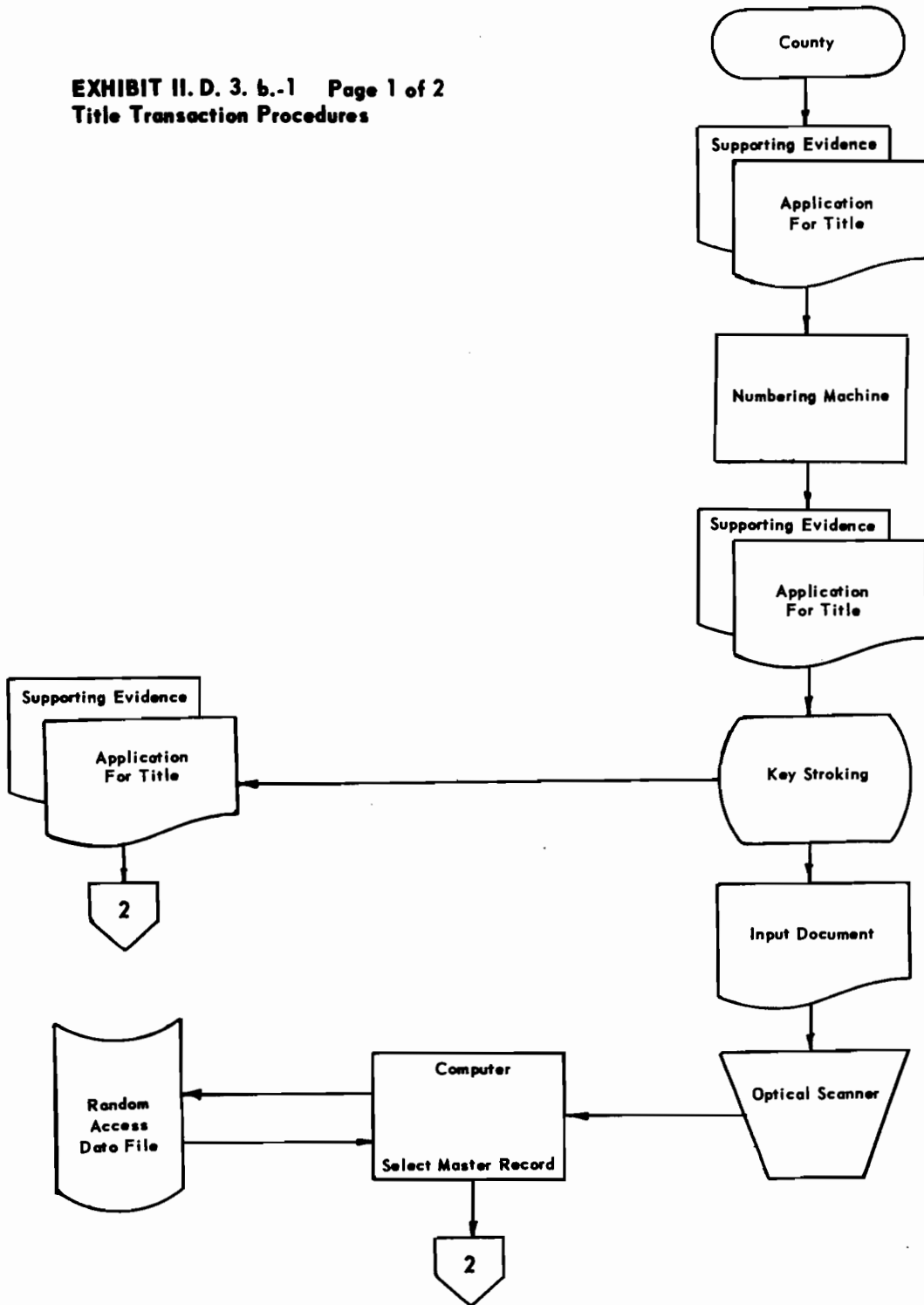
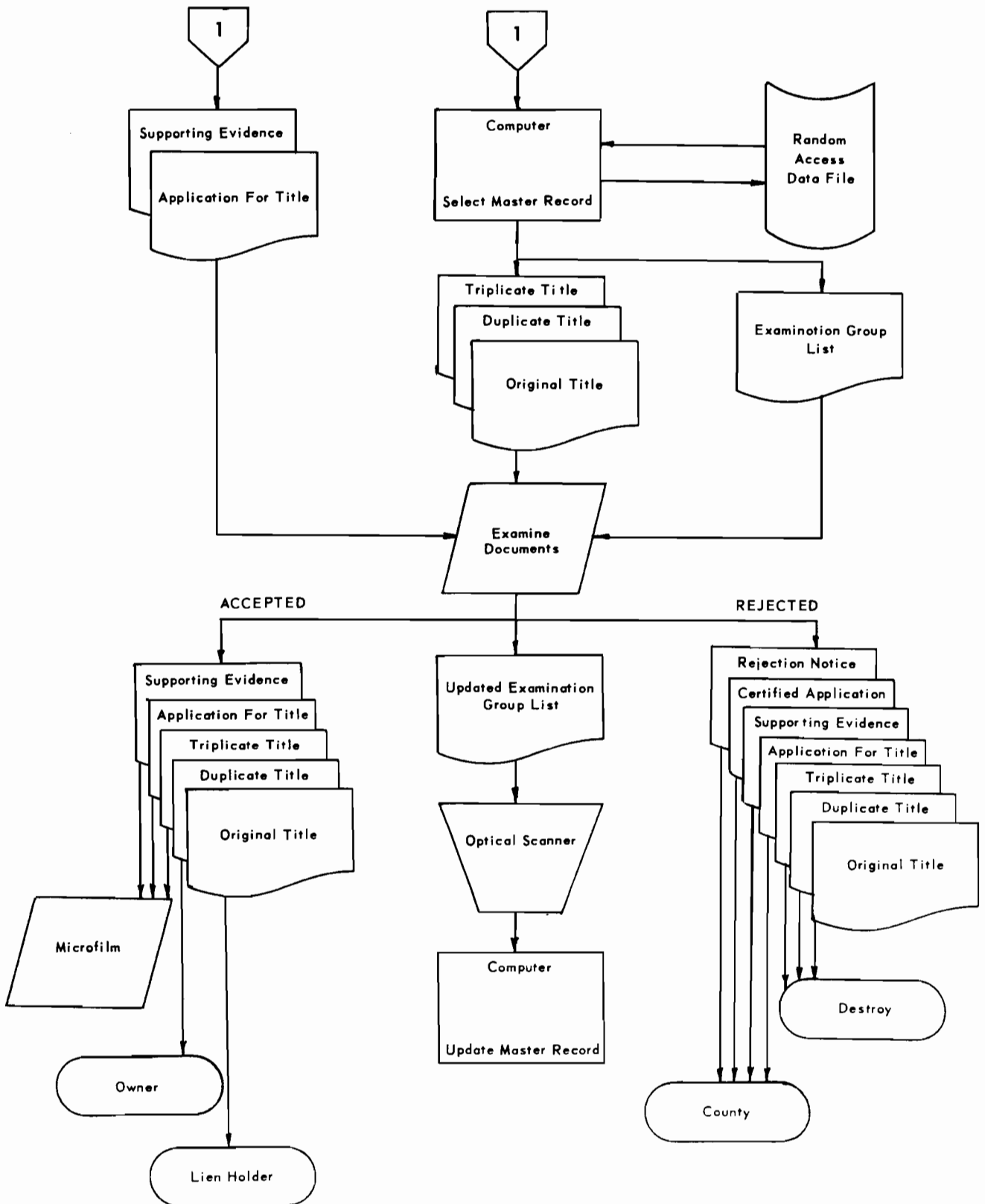


EXHIBIT II. D. 3. b.-1 Page 2 of 2 Title Transaction Procedures



**EXHIBIT II. D. 3. c.-1 Page 1 of 2
CCO Application Procedures**

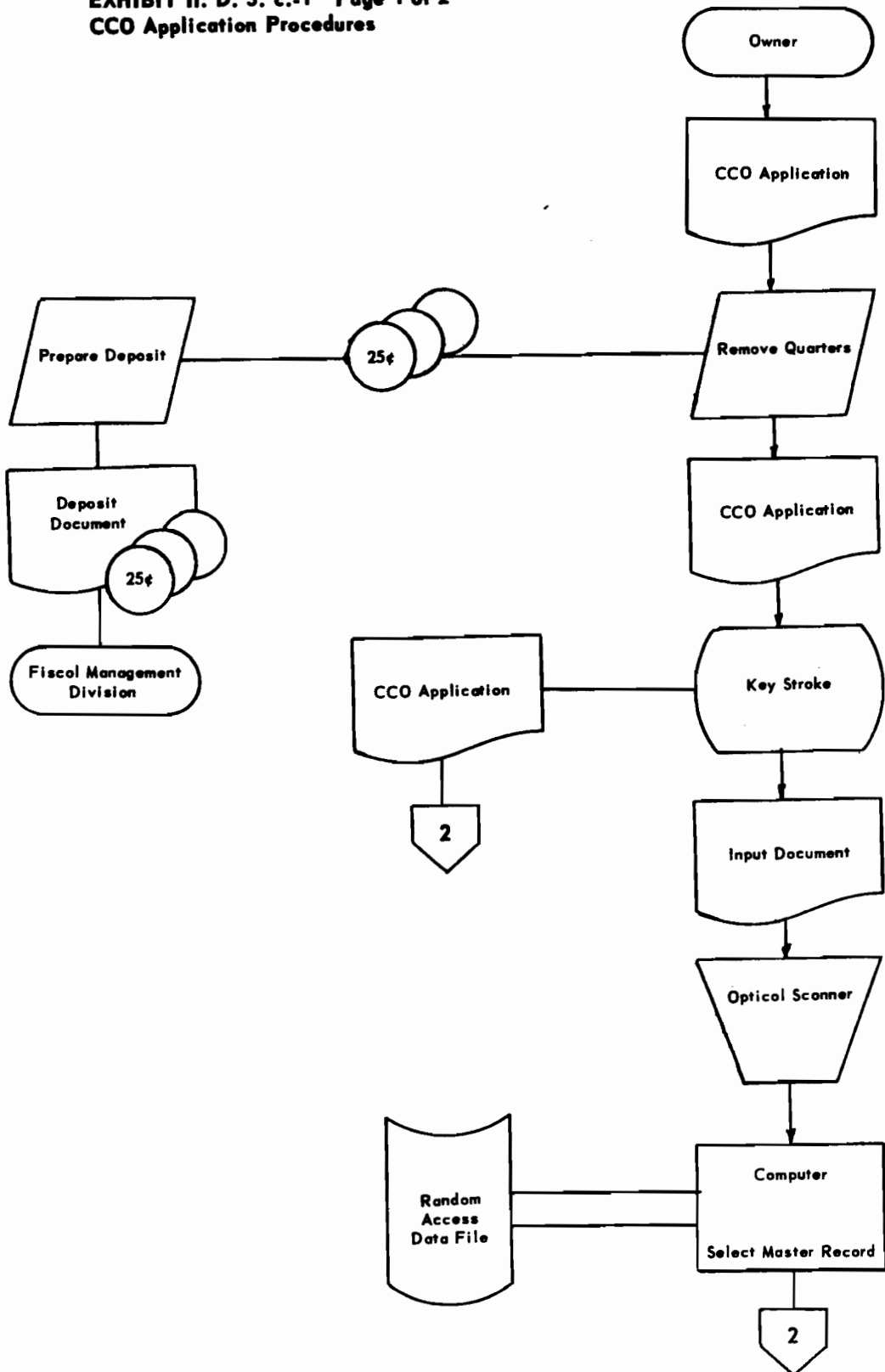


EXHIBIT II. D. 3. c.-1 Page 2 of 2
 CCO Application Procedures

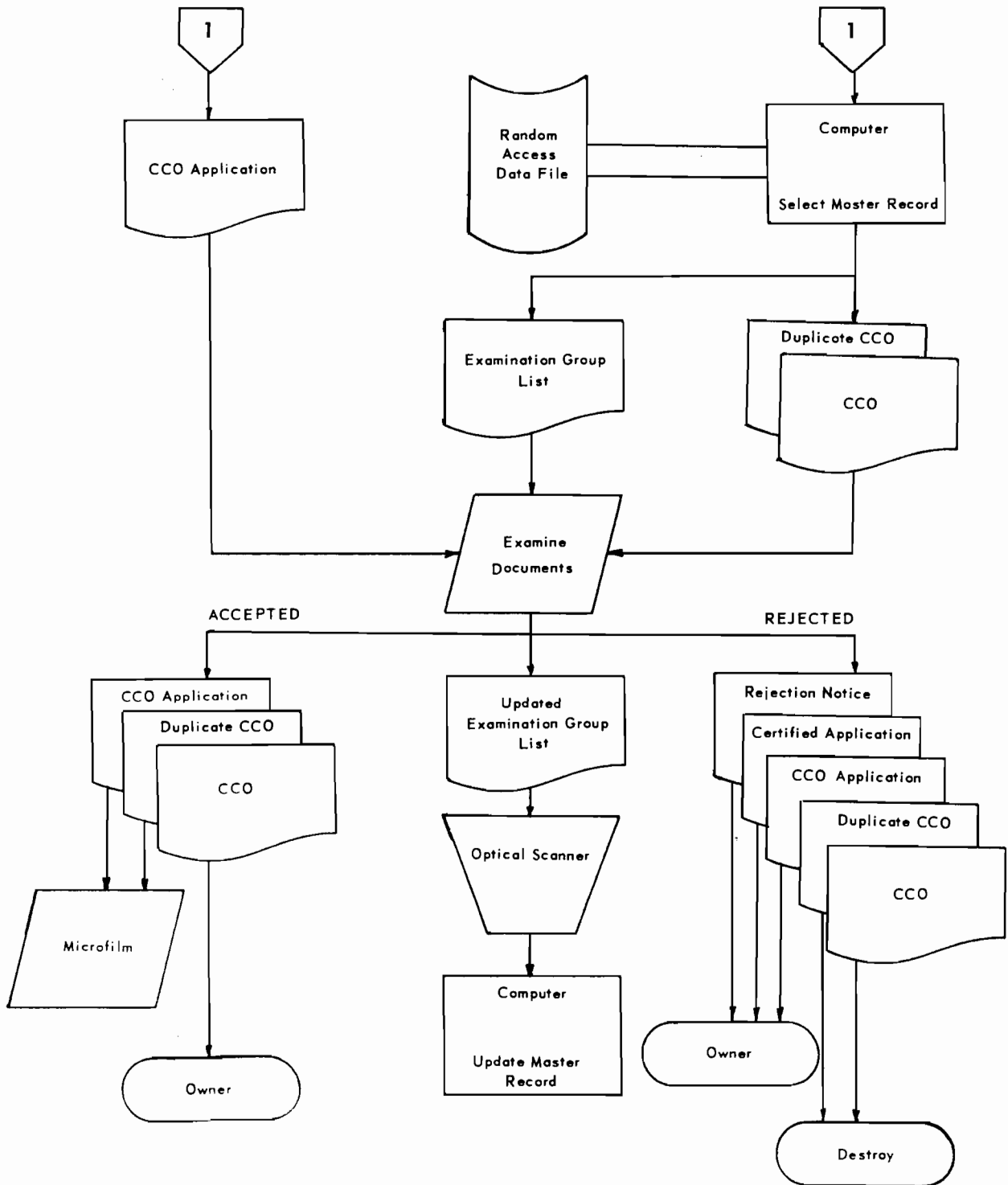


EXHIBIT II.D.4.a.-1

SOURCES OF INQUIRY

<u>SOURCE</u>	<u>REGISTRATION</u>	<u>TITLE</u>
Commercial		
Finance Companies		X
Banks		X
Better Business Bureau	X	X
Recovery Agencies	X	X
Service Stations	X	
Oil Companies	X	X
Real Estate Agencies	X	
Hospitals	X	
Grocery Stores	X	
Universities	X	
Motels	X	
Parking Lots	X	
Rental Agencies	X	
Governmental		
Internal Revenue	X	X
Out of State MVD	X	
Bergstrom AFB	X	
District Attorney	X	X
County Attorneys	X	X
Judges	X	X
State Offices		
Governor	X	X
Secretary of State	X	X
Comptroller	X	X
Public Schools	X	
Representatives	X	X
State Officials	X	X
Sergeant at Arms	X	
Law Enforcement		
Department of Public Safety	X	X
Federal Bureau of Investigation	X	X
Police Departments	X	
Sheriffs Departments	X	
Border Patrol	X	
Secret Service	X	X
Bureau of Narcotics	X	X

EXHIBIT II.D.5.a.-1

MOTOR VEHICLE DIVISION SYSTEM RECORDS

<u>RECORD</u>	<u>POSITIONS</u>	<u>VOLUME</u>	<u>REQUIRED STORAGE</u>
Electronic Data Processing			
Master Record			
Long	300	5,900,000	1,770,000,000
Short	200	350,000	70,000,000
Supplementary	100	62,000	6,200,000
Vehicle Number Index	15	5,900,000	88,500,000
License Number Index	18	5,900,000	106,000,000
Rejection Suspense Index	30	160	4,800
Title Examining Index	10	24,000	240,000
Microfilm Index	22	1,000,000	22,000,000
Old - New License Index*	14	4,000,000	48,000,000
Code Tables	23	450	10,350
County Accounts	16	254	4,064
Production Accounts	18	30	540
Cash Accounts	16	10	160
		<u>23,136,904</u>	<u>2,110,959,914</u>
Microfilm			
Transactions			
Unregistered Purge			
Inactive Purge			
Manual			
Registration			
Other			

*Temporary During Registration Renewal Period

EXHIBIT II.D.5.b.-1

MOTOR VEHICLE DIVISION SYSTEM MASTER RECORDS

<u>TYPE</u>	<u>FORM NUMBER</u>	<u>VOLUME</u>	<u>RECORD TYPE</u>
Passenger Cars	1	4,197,178	Long
Truck	2	808,824	Long
Farm Truck	3	205,455	Long
Truck Tractor	4	51,622	Long
Farm Truck Tractor	5	1,275	Long
Trailer 10,000#	6	335,973	Long
Trailer 10 - 18,000#	6A	17,195	Long
Trailer 18,000#	6B	49,284	Long
House Trailer	7	33,173	Long
Motor Bus	8	1,178	Long
City Bus	9	1,262	Long
Motorcycle	10	50,508	Long
Manufacturer's Test	11	22	Short
Tractor	12	1,403	Long
Dealer (Master - Supplement)	13	20,735	Short
Additional Fee	14	23,390	Supplementary
Temporary Additional Weight	14A	*	Supplementary
Factory Delivery	15	136	Manual
Replacement	16	36,095	Supplementary
Transfer	17	1,980,841	Updates Master
Delinquent Penalty	17A	66,738	Manual
Farm Trailer - Semitrailer	18	121,659	Short
Exempt	19	94,287	Long
Exempt (Secret)	20	*	Long
Refund	21	1,830	Supplementary
Nonresident	22	313	Short
Temporary Nonresident	23	1,635	Manual
One Trip	24	14,292	Manual
One Trip (Oil Well)	24D	263	Manual
Antique Auto	25	650	Long
Duplicate	26	396,442	Not Filed
Duplicate Additional Fee	26A	*	Not Filed
Construction Machinery	27	13,099	Short
Disaster Relief	28	50	Long
Prorate	29A	1,454	Long
Reciprocity (Interstate)	29B	*	Short
Interline	29C	*	Long
Reciprocity (Intrastate)	29D	*	Short
Personalized	35	5,138	Long
Soil Conservation	44	748	Long
Temporary 24 Hour	48	5,696	Manual
Amateur Radio	53A	1,873	Long
Oil Well Servicing	66	1,455	Long
Temporary 72 Hour	72	653	Manual
Boats	Boats	188,015	Short

*Included in Immediately Preceding Quantity

EXHIBIT II.D.5.b.-2 (1 of 2)

MASTER RECORD ELEMENTS OF DATA

<u>ELEMENT OF DATA</u>	<u>TYPE*</u>	<u>POSI- TIONS</u>	<u>BOAT</u>	<u>TITLE</u>	<u>PASS- ENGER</u>	<u>OTHER</u>	<u>FRE- QUENCY</u>
Record Number	N	8	X	X	X	X	34
Supplementary Record	N	8	X	X	X	X	27
Type Record	AN	3	X	X	X	X	34
Exception Date	AN	7	X	X	X	X	22
Number Duplicates	N	1			X	X	32
Number CCO's	N	1		X	X	X	21
Owner Name	AN	20	X	X	X	X	34
Owner Address	AN	20	X	X	X	X	33
Owner City - Zip Code	AN	20	X	X	X	X	34
Title Number	N	8		X	X	X	22
Previous License Number	AN	7			X	X	25
Total Fee	N	6	X		X	X	31
Diesel Fee	N	6			X	X	10
Penalty	N	6			X	X	20
Number Months	N	2			X	X	20
Year Vehicle	N	2	X	X	X	X	25
Make	A	5	X	X	X	X	29
Body Style	AN	14		X	X	X	18
Identification Number	AN	15	X	X	X	X	29
License Number	AN	7	X	X	X	X	34
Date	N	6			X	X	33
County	N	3	X		X	X	27
Number Axels	N	1				X	9
Empty Weight Original	N	6		X	X	X	18
Empty Weight Additional	N	6				X	2
Empty Weight New	N	6				X	2
Carrying Capacity Original	N	6				X	17
Carrying Capacity Additional	N	6				X	2
Carrying Capacity New	N	6				X	2
Gross Weight Original	N	6		X		X	18
Gross Weight Additional	N	6				X	2
Gross Weight New	N	6				X	2
Capacity in Tons	N	2		X		X	9
Seating Capacity	N	2				X	2
Date Expires	N	6				X	2
Classification	AN	3				X	4
Reason for Refund	A	20				X	1
Amount of Refund	N	6				X	1
Resident State	N	2				X	4
Port of Entry	N	3				X	1
Receipt Number	AN	7			X	X	20
Description of Use	A	20			X		2
Equipment Number	N	4			X		4

* A is alphabetic
 N is numeric
 AN is alphanumeric

EXHIBIT II.D.5.b.-2 (2 of 2)

<u>ELEMENT OF DATA</u>	<u>TYPE*</u>	<u>POSI- TIONS</u>	<u>BOAT</u>	<u>TITLE</u>	<u>PASS- ENGER</u>	<u>OTHER</u>	<u>FRE- QUENCY</u>
Previous Owner	A	40		X			1
First Lien Name	A	20		X			1
First Lien Address	A	20		X			1
First Lien City - Zip Code	A	20		X			1
First Lien Date	N	6		X			1
First Lien Amount	N	7		X			1
Trailer - Semitrailer	N	1		X			1
Type Bed	A	4		X			1
Refund Approval	A	20				X	1
Length	N	3	X				1
Description	N	3	X				1
Citizen	N	1	X				1
Class	N	1	X				1
Number Supplementary Plates	N	2				X	1

Manpower Controls

EXHIBIT II.E.1.-1

EMPLOYEES ON STATE HIGHWAY DEPARTMENT PAYROLLS DURING APRIL, 1965

<u>LOCATION-FUNCTION</u>	<u>NO. OF EMPLOYEES</u>	<u>APRIL 1965 EARNINGS</u>	<u>APRIL 1965 EARNINGS TIMES 12</u>
In District offices	516	\$ 223,325	\$ 2,679,900
District shops and warehouses	920	379,354	4,552,248
Field maintenance	7,233	2,718,465	32,621,580
Field construction	5,787	2,536,410	30,436,920
Field right of way	<u>421</u>	<u>211,954</u>	<u>2,543,448</u>
DISTRICTS, SUBTOTAL	14,877	\$6,069,508	\$72,834,096
Austin headquarters	<u>1,884</u>	<u>771,095</u>	<u>9,253,140</u>
TOTALS	<u>16,761</u>	<u>\$6,840,603</u>	<u>\$82,087,236</u>

EXHIBIT II.E.1.-2

SIX YEAR CASH DISBURSEMENTS FOR HIGHWAYS AND BRIDGES IN FIRST TEN COUNTIES
(in thousands of dollars)

<u>COUNTY</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>	<u>RATIO OF THE LARGEST YEAR TO SMALLEST YEAR</u>
Anderson	\$ 760.4	\$ 726.2	\$ 758.1	\$ 771.5	\$ 752.4	\$ 915.6	1.3
Andrews	1,244.9	604.4	72.3	82.5	337.1	73.6	17.2
Angelina	1,037.6	1,448.2	1,788.8	2,845.6	2,083.7	1,040.7	2.0
Aransas	317.2	592.0	300.3	254.7	12.8	257.9	46.2
Archer	858.4	495.4	334.2	525.3	195.6	443.5	4.4
Armstrong	1,126.5	790.0	579.5	579.3	18.0	226.7	62.5
Atascosa	604.9	1,095.4	769.5	818.0	865.4	631.0	1.8
Austin	602.5	497.3	722.1	1,226.7	349.4	2,019.8	5.8
Bailey	638.4	15.0	316.5	64.4	39.1	197.1	42.5
Bandera	404.1	43.8	13.5	78.8	533.2	107.9	39.6
State							
Total	\$328,323.7	\$311,924.4	\$295,815.7	\$295,506.8	\$316,840.0	\$361,636.0	

EXHIBIT II.E.1.-3

COMPARISON OF ENGINEERING MANPOWER FORECAST TO MANPOWER
AVAILABLE AT APRIL 1, 1965 IN TEN SELECTED DISTRICTS

<u>DISTRICT NUMBER</u>	<u>HEADQUARTERS LOCATION</u>	(1) <u>AMOUNT OF WORK TO DO (A)</u>	(2) <u>NUMBER OF WORKERS (B)</u>	(3) <u>AMOUNT PER WORKER (C)</u>	(4) <u>AMOUNT PER ENGINEER (D)</u>	(5) <u>SPENT PER ENGINEER (E)</u>
18	Dallas	\$104.1	286	\$363,986	\$1,530,882	\$376,588
15	San Antonio	101.4	285	355,789	1,536,346	285,303
12	Houston	63.5	450	141,111	705,555	302,000
	Houston Urban	60.1	158	380,380	1,335,555	294,867
04	Amarillo	39.6	141	280,851	1,100,000	298,167
03	Wichita Falls	10.8	71	111,340	415,383	269,923
23	Brownwood	10.5	83	126,506	583,333	298,889
07	San Angelo	8.2	105	78,095	282,759	100,345
25	Childress	8.2	58	141,379	911,111	228,667
22	Del Rio	5.3	42	126,190	481,818	329,000

Note A: Amounts shown in millions of dollars include both incomplete and proposed construction.

Note B: Counts include all engineers and engineer aides in salary group 6 and above.

Note C: Column 1 divided by column 2.

Note D: Column 1 divided by the number of engineers (only) in each district.

Note E: Amounts shown were calculated by dividing the payments to contractors for the year ending March 31, 1965 by the number of engineers (only) in each district.

EXHIBIT II.E.1.-4

COMPARISON OF AMOUNTS PAID CONTRACTORS PER ENGINEER IN DISTRICTS
ARRANGED FROM HIGHEST TO LOWEST FOR THE YEAR 1965
(in thousands of dollars)

<u>DISTRICT NUMBER</u>	<u>HEADQUARTERS LOCATIONS</u>	<u>SPENT PER ENGINEER 1965 (A)</u>	<u>SPENT PER ENGINEER 1963 (B)</u>	<u>% CHANGE 1965 OVER (UNDER) 1963</u>
08	Abilene	\$547.7	\$403.7	36
10	Tyler	385.8	474.9	(23)
18	Dallas	376.5	538.5	(43)
19	Atlanta	338.6	379.9	(11)
22	Del Rio	329.0	573.9	(75)
12	Houston	302.0	355.1	(17)
23	Brownwood	298.8	282.2	(6)
04	Amarillo	298.1	230.2	30
	Houston Urban	294.9	349.8	(18)
15	San Antonio	285.3	252.3	13
24	El Paso	283.2	349.3	(23)
03	Wichita Falls	269.9	368.9	(37)
01	Paris	263.9	367.1	(39)
17	Bryan	257.7	530.8	(95)
02	Fort Worth	251.3	336.3	(34)
14	Austin	245.4	360.5	(47)
11	Lufkin	243.8	342.0	(41)
25	Childress	228.6	444.6	(94)
06	Odessa	225.8	238.8	(6)
20	Beaumont	185.8	403.3	(117)
05	Lubbock	175.3	158.9	(10)
09	Waco	155.6	275.4	(77)
21	Pharr	152.5	185.5	(21)
16	Corpus Christi	145.8	289.7	(98)
13	Yoakum	132.1	260.5	(97)
07	San Angelo	100.3	141.3	(40)
	State Average	\$259	\$346	(33)

Note A: Amounts shown were calculated by dividing the payments to contractors for the year ending March 31, 1965 by the number of engineers (only) in each district.

Note B: Amounts shown were calculated by dividing the payments to contractors for the year ending December 31, 1963, by the number of engineers (only) in each district.

Plan for Conversion

EXHIBIT II. F. 1-5
Activity Network For Accounting
and Financial Management
Systems Conversion

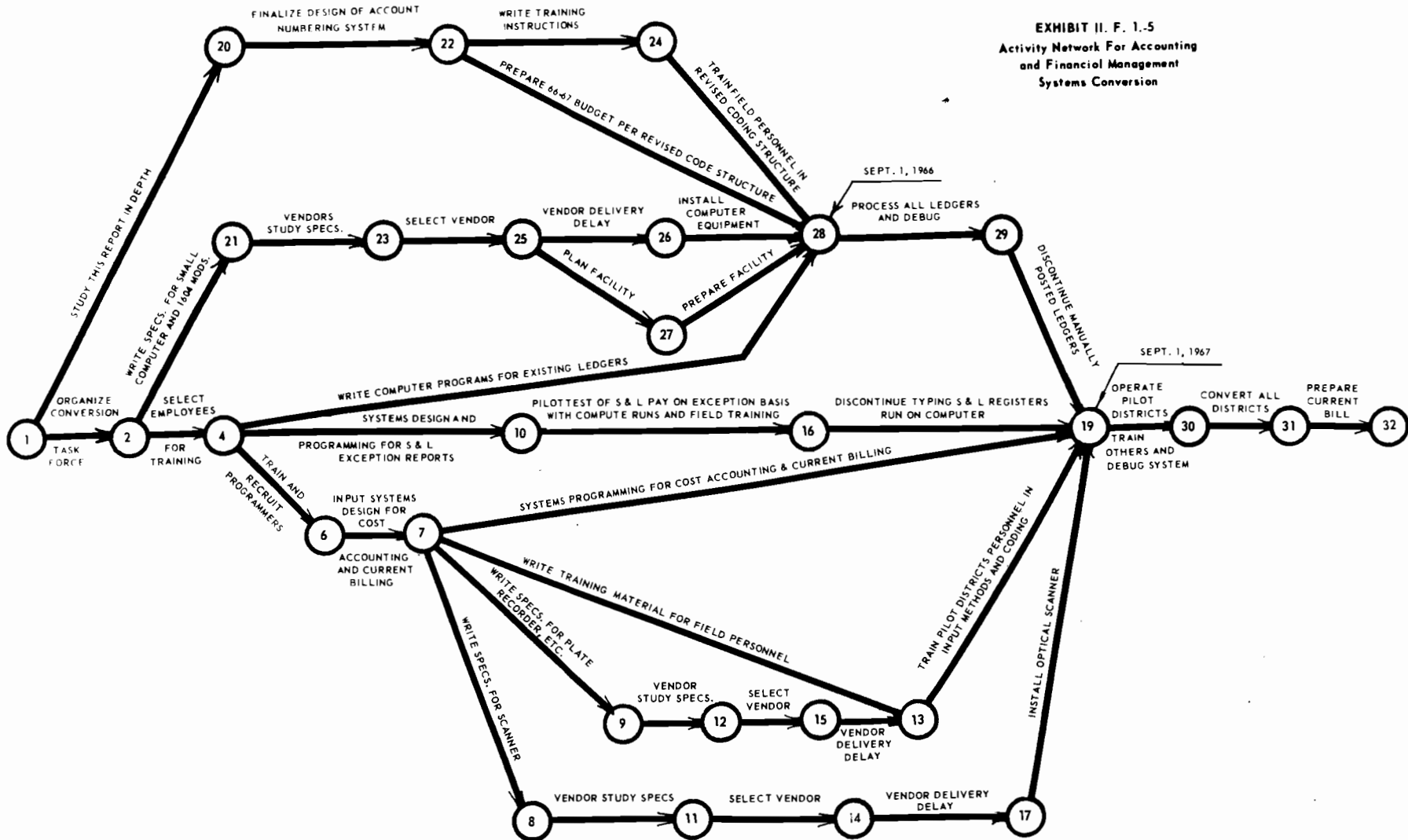


EXHIBIT II.F.3.-1

SCHEDULE OF ESTIMATED CONVERSION COSTS

	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>TOTAL</u>
<u>TASK FORCE LABOR</u>				
Supervision				
5-THD employees	\$ 50,000	\$ 50,000	\$ 30,000	\$ 130,000
Consultant fees	50,000	50,000	50,000	150,000
Systems and Procedures				
Fiscal Management Group (10 employees)	85,000	85,000	70,000	240,000
Motor Vehicle Group (6 employees)	51,000	51,000	51,000	153,000
Computer Programming				
Fiscal Management Group (10 employees)	80,000	80,000	80,000	240,000
Motor Vehicle Group (6 employees)	50,000	50,000	30,000	130,000
Key Punching and Clerical				
Fiscal Management Group (10 employees)	25,000	36,000	20,000	81,000
Motor Vehicle Group				
Contracted File Conversion	100,000	125,000		225,000
Other clerical - 4 employees	15,000	15,000	10,000	40,000
TOTAL	\$506,000	\$542,000	\$341,000	\$1,389,000
<u>MACHINE/COMPUTER COSTS</u>				
Fiscal Management Division				
Small computer test time	\$ 25,000	\$ 25,000		\$ 50,000
Large computer test time	25,000	25,000		50,000
Motor Vehicle Division				
Large computer file updating	20,000	40,000		60,000
Program test time	20,000	20,000		40,000
Purchase of Imprinters and Embossing Equipment	5,000	60,000		65,000
TOTAL	\$ 95,000	\$170,000	\$ -0-	\$ 265,000
<u>SUPPLIES AND OTHER COSTS</u>				
Fiscal Management Division				
Plastic plates and supplies	\$ 1,000	\$ 10,000	\$ 2,000	\$ 13,000
Revised forms and ledgers	3,000	15,000	15,000	33,000
Motor Vehicle Division				
License receipt forms		70,000		70,000
Revised output forms	2,000	8,000	8,000	18,000
TOTAL	\$ 6,000	\$103,000	\$ 25,000	\$ 134,000
GRAND TOTAL	\$607,000	\$815,000	\$366,000	\$1,788,000

EXHIBIT II.E.1.-1

EMPLOYEES ON STATE HIGHWAY DEPARTMENT PAYROLLS DURING APRIL, 1965

<u>LOCATION-FUNCTION</u>	<u>NO. OF EMPLOYEES</u>	<u>APRIL 1965 EARNINGS</u>	<u>APRIL 1965 EARNINGS TIMES 12</u>
In District offices	516	\$ 223,325	\$ 2,679,900
District shops and warehouses	920	379,354	4,552,248
Field maintenance	7,233	2,718,465	32,621,580
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Austin headquarters	<u>1,884</u>	<u>771,095</u>	<u>9,253,140</u>
TOTALS	<u>16,761</u>	<u>\$6,840,603</u>	<u>\$82,087,236</u>