

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

4. Administration and Overhead Cost Journal

This journal is for the purpose of accumulating administration costs, indirect equipment costs and indirect labor costs which are not identified to a particular project or unit of equipment. This journal will be summarized at year end and indirect equipment costs and indirect labor costs will be prorated to projects or equipment costs. The administrative costs will be apportioned directly to maintenance project records. The indirect labor costs applicable to projects will be posted to the project record directly and the indirect labor costs and indirect equipment costs applicable to equipment will be posted to the equipment record and then used to determine the rental rate. Information recorded in the Administration and Overhead Journal is taken primarily from time cards and vouchers.

ADMINISTRATION AND OVERHEAD COST JOURNAL

20__	Description	Source Doc	Administrative Costs				Indirect Labor Costs							Indirect Equipment costs					
			Supt Salary	Book-keeper Salary	Employee Benefit (Note 1)	Other (Note 2)	Retirement	Empl er Soc Sec	Empl er Insur ance	Sick Leave	Holi-day Leave	Vaca-tion Leave	Other	Shop Utili-ties	ren-tal	Utili-ties water	Elec-tric	Shop tools	Other
Total							\$500	\$670	\$1200	\$1000	\$1000	\$3000	\$1000	\$1200	\$300	\$300	\$1000	\$300	

Note 1: Employee benefits include sick and annual leave of administration.

Note 2: Costs such as the highway superintendent's pickup cost (from equipment record) should be included at year end before distribution of costs to roads and bridges.