

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

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The county highway department, under the direction of the county highway superintendent, is established to construct, maintain and repair county roads and bridges. South Dakota Codified Laws (SDCL) prescribe the duties to be performed and the accounting treatment to be applied. One such law, SDCL 31-11-6, requires the highway superintendent to maintain a cost accounting system, and states, in part:

The county highway superintendent shall keep a detailed record of the cost of any work on any section of the highway, bridge, tile, or culvert construction, repair work, or materials therefor done under his supervision by the county, by day labor and shall immediately upon the completion of each piece of work file the record with the county auditor, showing in detail the cost of all labor, materials, repairs, repair materials, hauling, inspection costs, and a proper proportion of the yearly equipment depreciation and repair charges for the county road building equipment, rental of machinery and every other item of cost....

The purpose of this section is to provide the county highway departments with a cost accounting system to allow all counties to account and report in a uniform manner.

Some of the information contained in this section was taken from the July, 1972 publication, Cost Records and Budgets, Volume II, of the National Association of County Engineers Action Guide Series, which is a recognized source of road cost accounting systems. In addition, input was received from the following seven counties for the development of this section: Union, Pennington, Codington, Roberts, Hutchinson, Corson and Custer.