

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

Departmental Reports:

With current reporting and prompt summarization of information, progress reports and cost data can be prepared for any time period and for any phase of the work. Accurate, current information is particularly valuable when operating on a limited budget or on an appropriation basis. In these cases, it is imperative that you know the exact financial condition of the road department at all times to avoid an embarrassing deficit and/or a shutdown of operations. Although the county auditor may furnish expenditures and balances, at the end of the month, you should know the cost of your daily operations.

The most commonly used reports include, but are not limited to, the following:

- Progress reports on projects or operations, actual cost to date, estimated costs and quantities for completion and projected completion dates
- Unit cost reports - cost per mile, square yard, cubic yard, or other unit of measurement, of any phase of maintaining or constructing highways, such as grading, mowing, cleaning ditches, hauling material, placing surfacing material, etc.
- Manpower use - analysis of the labor used, idle time, accomplishments, and the cost of each
- Equipment - quantity and cost of fuel, lubricants, supplies, repairs, etc., the miles of hours operated, idle time and a comparison of efficiency of different units
- Inventory controls - the quantity and cost of materials and supplies purchased, used and on hand as well as cost of handling and storage

The reports prepared will generally consist of project reports. Upon their completion, monthly reports and annual reports will be prepared summarizing a variety of cost aspects as determined from cost records.