

# **GUIDE MANUAL**

## **Records and Reports for Indiana County Highway Departments**

Revised 1986

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HIGHWAY EXTENSION AND RESEARCH PROJECT  
FOR INDIANA COUNTIES

The Highway Extension and Research Project for Indiana Counties (HERPIC) was organized at Purdue in 1959 to implement legislation by the Indiana General Assembly authorizing programs of extension and research for county highway departments throughout the state.

The financial support for these programs of extension and research is derived from 1/8 of 1% of the funds made available to the 92 counties from gas taxes and license fees collected by the State of Indiana. The legislation by the General Assembly also designated Purdue University through its Engineering Experiment Station and School of Civil Engineering to develop and coordinate these programs.

The HERPIC program of extension and research provides for the preparation of manuals and bulletins setting forth recommended procedures and for regional workshop conferences with county road officials throughout the state to review typical road problems for their area. All of these activities are designed to assist and guide county highway officials in their problems of management, planning, design, and operation of county highway departments.

The HERPIC project operates as a cooperative effort between the county commissioners of Indiana and Purdue University. The program of extension and research is guided and approved by a 12-man advisory board, consisting of six county commissioners from over the state and six members from the staff of Purdue's School of Civil Engineering. The current membership of the HERPIC Advisory Board is listed below.

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## SPECIAL NOTE TO COUNTY ROAD OFFICIALS

The 1961 Indiana General Assembly enacted legislation requiring the County Highway Departments of Indiana to install and maintain a system of cost records and reports, prescribed by the State Board of Accounts, that set forth the annual programs, progress, and financial condition of the county highway operations. This original legislation was amended by P.L. 103, Acts 1971 (IC 8-17-4.1). (see pages 3 & 4 )

This Guide Manual on Records and Reports for Indiana County Highway Departments has been prepared, in collaboration with the State Board of Accounts, to assist County Road Officials in complying with the statutory requirements. (IC 8-17-4.1)

The procedures on the keeping of the forms, the sample entries that demonstrate the use of the forms, and the summary charts, showing the relationship of the several forms to each other, have been reviewed by the State Board of Accounts and are believed to be correct and authoritative. It must be recognized, however, that such a Guide Manual as presented here cannot cover all of the possible procedural policies that exist today or that may arise in the future.

Therefore, the information presented herein should be used as broad guide lines, within which, the system of records and reports should be installed for your county highway department. Specific questions on the use of alternate forms or a departure in the procedures outlined herein should be directed to the

State Examiner  
State Board of Accounts  
State Office Building - Room 912  
Indianapolis, Indiana 46204  
Phone (317) 232-2516

Guide Manual on Records and Reports  
for  
Indiana County Highway Departments

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# INTRODUCTION



## INTRODUCTION

1. General - In Indiana, the county road systems of some 66,000 miles, represents both a major service and a major expenditure by local county government. Increased demands for improved roads and road services is a mounting problem in all counties, which will continue in proportion to the ever-increasing numbers of automobiles and trucks.

Current annual expenditures (all types) on Indiana county roads is approximately \$110 million. In terms of an average rate of expenditure, this means that last week there was approximately \$ 2 million spent on county roads or approximately \$423,000 per day. These expenditures on the county road system cover the construction and repair or maintenance of both roads and bridges. While a portion of this work is accomplished by contract, the great bulk of the work is accomplished by an army of some 3600 or more county road workers that go forth every day with equipment and tools to build and repair roads and bridges, to haul materials, to cut weeds and brush, to erect traffic signs, to fill chuck-holes, and to carry out innumerable assigned tasks that are necessary for the county road system to function efficiently.

Expenditures and operations of this proportion and complexity requires basic planning information to assist county road officials in formulating road programs and policy that are consistent with need and available funds. To this end there is no substitute for cost records that serve as a yardstick, or measure, of the effectiveness of road programs and policy. In short, county road expenditure and operation is a "big business" and requires business-like methods to return the maximum benefits to the local community in the form of local road services.

Properly kept and used a system of cost records can be a tremendous asset to county commissioners in particular, not only in the formulation of programs and policy, but in the explanation and justification of road policy and programs to the inquiring public. Cost records can also be used to disclose uneconomical practices, to develop more efficient equipment operation, to reveal individual items of equipment that require

excessive repair expense and need replacement, and to make more accurate estimation of costs for individual road and bridge projects.

Recognizing these several advantages and benefits to county road officials, the 1961 Indiana General Assembly enacted legislation requiring each of the 92 Indiana county highway departments to install and maintain a system of cost records. (This original legislation was amended by P.L. 103, Acts 1971 (IC 8-17-4.1). (see pages 3 & 4 ) The system of records prescribed by the State Board of Accounts are simple to understand and use with a reasonable amount of instruction. Ultimately, these cost records should prove to be a tremendous asset to the county highway departments as a basic planning tool to improve the management and administration of the county road systems.

The remainder of this section of the Guide Manual presents some other basic introductory material. The sections that follow however, present all of the required record and report forms along with sample entries and written instructions on their keeping. The complete list of forms covered by this manual are listed in the Summary Index.

Some of the required forms (28 in all) are established forms that have been prescribed by the State Board of Accounts to satisfy the requirements of earlier legislation; many other of the forms have been prescribed by the State Board of Accounts to comply with the legislation requiring the system of cost records for county highway departments; and still other of the forms are optional and supplementary forms that are suggested to facilitate and simplify the installation and keeping of the system of records.

Areas of information requiring special treatment and explanation have been set forth as appendix material. All of the material presented in the Guide Manual has been prepared with the viewpoint of being informative and instructive as possible to all County Road Officials, and in particular, to the County Highway Clerk or Bookkeeper.

## CHAPTER 4.1

### ACCOUNTING SYSTEM FOR LOCAL ROADS AND STREETS

SECTION,	SECTION.
6-17-4.1-1. Definitions.	8-17-4.1-6. Contents of report.
8-17-4.1-2. Requirement.	8-17-4.1-7. Filing report.
8-17-4.1-3. Development.	8-17-4.1-8. Withholding funds.
8-17-4.1-4. Additional records.	8-17-4.1-9. Distribution, explanation and
8-17-4.1-5. Time for preparation of re- port.	initial use of system.

#### IC 8-17-4.1-1 Application of chapter; governing body

Sec. 1. (a) This chapter applies to:

- (1) all counties; and
- (2) municipalities with a population of at least twenty thousand (20,000).

(b) As used in this chapter, "governing body" means the county executive, the city executive, or the town legislative body.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by Acts 1981, P.L.44, SEC.8; P.L.86-1988, SEC.115.*

#### IC 8-17-4.1-2 Records

Sec. 2. The governing body of every county and municipality shall set up and maintain an adequate system of records as prescribed by the state board of accounts, for their departments having road and street responsibilities.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.116.*

#### IC 8-17-4.1-3 Development of adequate system

Sec. 3. The state board of accounts shall develop systems of records for every county and municipality to maintain. The records shall be adequate (considering the anticipated number and type of transactions relating to roads and streets) to show the sources and amount of receipts and expenditures of the department, the purpose of the expenditures, and an accounting of all funds.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.117.*

#### IC 8-17-4.1-4 Additional records

Sec. 4. The state board of accounts may require additional records to be kept by every county and municipality to adequately reflect the financial and material condition of the department.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.118.*

#### IC 8-17-4.1-5 Annual operational report

Sec. 5. The governing body shall prepare by April 15 of each year an operational report for the prior calendar year of the department within the county or municipality that has road and street responsibilities.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.119; P.L.173-2003, SEC.10.3*

ACCOUNTING SYSTEM FOR LOCAL ROADS AND STREETS (continued)

**IC 8-17-4.1-6 Contents of report**

**Sec. 6.** This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.120; P.L.173-2003, SEC.11.*

**IC 8-17-4.1-7 Filing report**

**Sec. 7.** The annual operational report must be completed and a copy filed with the state board of accounts, the governing body, and the department by June 1 following the operational report year. The department shall make the report available to the public.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by Acts 1980, P.L.74, SEC.302; P.L.86-1988, SEC.121; P.L.173-2003, SEC.12.*

**IC 8-17-4.1-8 Certified list of complying counties and municipalities; withholding funds**

**Sec. 8. (a)** On March 1 following the operational report year, the state board of accounts shall prepare a certified list of counties and municipalities that have complied with this chapter.

**(b)** The auditor shall withhold the distribution of motor vehicle highway account funds from any county or municipality not appearing on the state board of accounts certified list until its annual operational report is certified.

*(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.122.*

**IC 8-17-4.1-9 Distribution to municipalities**

**Sec. 9.** The record system provided herein shall be distributed with an explanation by the state board of accounts to the municipalities in adequate time for the municipalities to use the system to keep a record beginning with the 1972 calendar year.

*(Formerly: Acts 1971, P.L.103, SEC.1.)*

3. Basic Accounting Requirements - The accounting requirements are designed to provide county highway departments with the information needed to comply with the provisions of Public Law 103, Acts 1971, (IC 8-17-4.1) governing the filing of an "Annual Operational Report", and with other laws pertaining to the expenditure of funds for county highways.

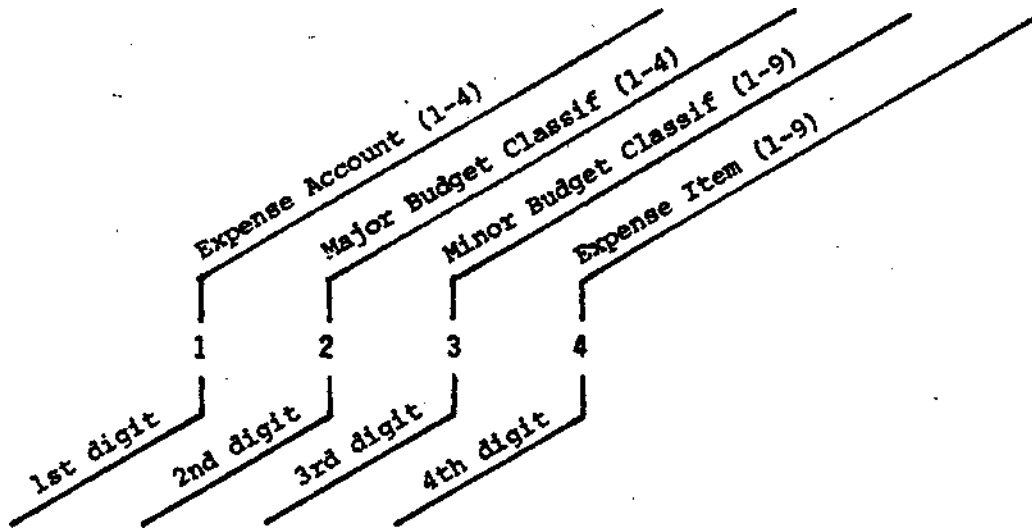
The accounting system is designed in such a manner, through the use of the prescribed budget forms and other records, to reflect certain cost information considered essential to proper management and operation of highway departments.

Under the accounting system, expenditures for county highway departments have been classified into four (4) Expense Account categories and identified by a 4-digit expense account number as follows:

- 1000 - ADMINISTRATION
- 2000 - MAINTENANCE AND REPAIR
- 3000 - CONSTRUCTION AND RECONSTRUCTION
- 4000 - GENERAL AND UNDISTRIBUTED EXPENSE

These 4-digit expense account numbers have been related to the budget and appropriation process by assigning specific definitions to the 2nd, 3rd and 4th digit, as follows:

- 2nd digit = Major Budget Classification number, (1-4) prescribed (1981) by the State Board of Accounts for local units (including county highway departments). The major budget classifications and numbers are as follows:
  - 1 - PERSONAL SERVICES
  - 2 - SUPPLIES
  - 3 - OTHER SERVICES AND CHARGES
  - 4 - CAPITAL OUTLAYS
- 3rd digit = Minor Budget Classification, numbered in the sequential order as listed in the Budget Estimate form prescribed (1981) by the State Board of Accounts. (Nos. 1-9)
- 4th digit = Expense Item as listed in the Budget Estimate for the particular county and year. (Nos. 1-9)



Thus, an Expense Account No. of say "2231" would indicate that

- 2 \* Maintenance and Repair (Expense Account)
- 2 \* Supplies (Major Budget Classification)
- 3 ■ Repair and Maintenance Supplies (Minor Budget Classification) 1 ■
- Stone, Gravel and Other Aggregates (Expense Item)

This same Expense Account No. will carry forward in the Budget Estimate (Budget Form 1 (1981) and the Appropriation - Disbursement Ledger Accounts (County Form 24A (1968 - Rev)).

Except for appropriation for Construction and Reconstruction, each appropriation is further divided into minor expenditure classifications, herein described as "Detail Disbursement Accounts". These accounts will be maintained on Ledger Form 24C to account for disbursements under each major budget classification.

With the allocation of expenditures into the four (4) major cost categories and by major and minor expenditure classifications, county highway departments are provided with adequate cost information pertaining to operations; however, other records are required in the system to develop and control certain other costs, including those related to the operation of equipment, inventories and costs chargeable to construction and reconstruction projects.

4. Accounting Forms and Records - The following prescribed forms and records shall be used by all county highway departments (effective 1-1-73):

<u>Form No.</u>		<u>Title</u>
Highway 1	(1972-Rev)	County Highway Daily Work Report
Highway 1A	(1986)	County Highway Daily Payroll Report
Highway 2	(1972-Rev)	Schedule of Claims Materials
Highway 3	(1953)	Supplies Inventory Record
Highway 6	(1961)	Equipment Operating Record
Highway 8	(1961)	Motor Vehicle Repair Order
Highway 12	(1961)	Annual Operational Inventory Record
Highway 12A	(1962)	Claim Report
Highway 13	(1961)	County Highway Department Claim Report
Highway 16		Ledger of Supplies and Materials Issued
County 17	(1953-Rev)	Appropriations* Encumbrances,
County 17HD	(1972)	Disbursements and Balances Fund
Highway IS	(1972)	Ledger and Ledger of Receipts Detailed
County 24A.	(1968-Rev)	Ledger of Disbursements
County 24B	(1968-Rev)	
County 24C	(1972)	

County 36	(1972 ftev)	Purchase Order
General 98	(1967 Rev)	
General 99A	(1972-Rev)	Employee's Service Record
County 116	(1935)	County Highway Supervisor's Requisition
General 315A	(1953)	Inventory Sheet
■•» Budget Form 1	(1981)	Budget Estimate (for all local units)

5. Alternate or Supplemental Forms and Records - If a county'highway department desires to use an alternate form in lieu of one of the prescribed forms, where a change is needed to conform with a machine accounting system, approval for the use of such form must be authorized by the State Board of Accounts. To receive approval, two (2) copies of the proposed form format

should be submitted explaining fully why a need exists for an alternate form.

The prescribed forms may be supplemented by the use of any other forms and records the highway department might wish to use; however, under no circumstances shall a supplemental form or record be used to replace any of the prescribed forms.

6. Funds To Be Accounted For - The records of the county highway department shall account for all monies received and expended for highway purposes, including without limitation the following funds:

County Highway Fund  
Cumulative Bridge Fund  
Local Road and Street Fund  
Any Other Fund Established by Statute

Accounting for each of these funds is required in order that the Annual Operational Report-(Form 16) reflect all expenditures for county highway purposes. If Federal Revenue Sharing Funds or any other funds are used for highway purposes, such funds shall also be accounted for in the records of the county highway department.

7. County Auditors Ledgers - The county auditor will maintain ledger accounts reflecting the receipts, disbursements and balances in each fund (Ledger Form 24B); the appropriations, encumbrances, disbursements and balances (Ledger Form 24A); and the detailed disbursement accounts for minor expenditure classifications supporting each appropriation (Ledger Form 24C)•

At the close of each month the receipts, disbursements and balances in each account, as shown by the ledgers of the county auditor and the county highway department, shall be compared and reconciled.

8. Federal Revenue Sharing (FRS). Funds - These funds are accounted for on the records of the County Auditor; however, where any part of the FRS Funds are appropriated for county highways or bridges, a record of such appropriation or appropriations shall be maintained in the ledgers of the County Highway Department. In such cases, the highway department will not maintain, a fund (cash) account but will maintain Ledger Form 24A on Appropriations and Ledger Form 24C on Detailed Disbursements.



9. Annual Review of County Highway Operations - The Board of County Commissioners, the County Highway Supervisor and Engineer, and the County Highway Clerk and Bookkeeper should individually, and collectively, make an assessment of county highway operations from the standpoint of their own particular responsibilities and annual goals of the county highway department relative to road and bridge improvements. The -following are key items suggested for annual review.

9(A) Personnel Policies - Annually, at the beginning of the year, the Board of County Commissioners should adopt, by ordinance, a schedule of personnel policies for the county highway department.

Besides salary level itself, this is the next most sensitive area affecting county highway employees. Personnel policies have a very direct influence on morale and job interest. Policies that are of trivial concern to one person will have a terrific impact on another. For these reasons, personnel policies should always be carefully considered before a statement of policy is made. Personnel policies should not take "wide-swings" from one year to the next; further, there should always be compelling and justifiable reasons for decreasing the available employee benefits.

Personnel policies should always be stated in brief concise statements that leave no room for misunderstanding. Once adopted by the board of county commissioners, copies of the policy statements, signed by the Board of County Commissioners, the County Highway Engineer, and the County Highway Supervisor, should be posted on the bulletin board so that all county road employees will know and live by the policy. See "Suggested Items for Personnel Policies", following page.

9(B) Organizing Field and Office Procedures - The method of organizing the field and office procedures will of necessity vary from county to county in order to accommodate the local facilities and practical needs. However, here are a few recommendations that will improve the record keeping procedure, as well as the overall management of the county highway department.

- (a) Provide for centralized operation of equipment and personnel from and to the county highway garage. This permits daily reporting of Labor, Materials, Supplies and Equipment used by the individual employee. The County Highway Clerk or Bookkeeper is thus provided with a continuing flow of information and is therefore able to keep

SUGGESTED ITEMS FOR PERSONNEL POLICIES  
INDIANA COUNTY HIGHWAY DEPARTMENTS

- (a) Working Hours - time of starting and time of ending day's work, with the amount of time allowed for lunch.
- (b) Location - place for starting and ending day's work; except for drag men this should be the county highway garage.
- (c) Working Days per Week - ordinarily five days per week; however, a few counties regularly work Saturdays.
- (d) Time Cards - information required and any special handling instructions; explicit instructions are needed here.
- (e) Sick Leave - if sick leave with full pay is allowed, state the number of days allowed per year and the months of employment before a new employee is eligible for sick leave.
- (f) Overtime - may be handled as straight-pay for overtime worked; as compensatory time-off at a later date for overtime worked; or as 1<sup>1</sup>? X regular hourly rate for overtime worked. The *lh* X regular hourly rate may be paid only if the same has been approved in the Annual Salary Ordinance; see County Form #144.
- (g) Pay Periods - most counties pay once a month; however, it is permissible to pay twice a month; state day (or days) of month the employee may expect to be paid.
- (h) Holiday Schedule - list holidays that are time-off with pay; the State of Indiana officially recognizes 11 holidays per year, plus 2 additional on election years. Refer to IC 5-10-6-1 for schedule of official holidays.
- (i) Vacation Leave - state number of days allowed for vacation with pay; also the months of employment before a new employee is eligible for vacation leave.
- (j) Hospitalization - state premiums to be paid by employee, the amount of premiums contributed by the county, and the benefits available to the employee.
- (k) Retirement - state premiums to be paid by employee, the amount of premiums contributed by the county, and the benefits available to the employee.

an up-to-date, current posting of the records and reports.

- (b) Provide for daily servicing and routine maintenance of highway equipment, particularly trucks, to be handled by one or two night men, rather than the individual operator. This practice gets more work out of the trucks and a more uniform service and maintenance than is otherwise possible—also a more uniform and complete record of garage and motor supplies used.
- (c) Providing for a centralized purchase procedure and policy that authorizes only a few key employees to make purchases for the county highway department, as for example the County Highway Engineer, Supervisor, Stores Clerk or Shop Foreman. Such a policy eliminates haphazard purchasing and assists the Bookkeeper in filing Purchase Orders so that the proper appropriations are encumbered for the estimated expense.
- (d) Providing for a uniform receipting of purchases. All county road employees should be instructed that all purchases, purchase pickups or purchase deliveries must be covered by a receipt signed by the person receiving the materials. There should be no exceptions and all signed delivery receipts must be turned in promptly to the Bookkeeper, at the end of each work day.
- (e) Provide for appropriate office space that will permit County Highway Clerk or Bookkeeper to be stationed at the County Highway Garage so that there is a closer and more direct communication between the office and field personnel. This keeps irregularities and incomplete reports from accumulating.

9(C) Road Identification and Maps - An up-to-date county road map (1 inch = 1 mile or similar scale) showing the county road system by location, name and number is an essential item for county road operation and management. Likewise, each county should have their county road system "signed" to indicate the road location by name and number. Such a county road map should also be either printed or marked to show the road system by the following road surface types—Concrete or Brick? Bituminous; Gravel or Stone; Unimproved.

The county road map, along with the road signs by name and number, thus provide a communication link for assigning daily work details and for recording road complaints. A copy of the road map should be displayed for easy

reference in the county highway office and in the county highway garage at a prominent location where the road employees check in and out for the days work.

Reduced copies of the county road map (say 1/4" - 1/2" per mile) , padded in tablet form, should be on supply in the county highway office to record the location of complaints and to identify the location of road work to be performed. This procedure will be of special benefit and assistance to the overall, day-to-day county highway operations.

9(D) Equipment Identification - Each piece of construction and maintenance equipment should be provided with a permanent code or identification number. The use of an equipment number provides a positive identification of the equipment units (see Form #13) and simplifies the completion of daily work reports.

The assigned number should be permanently affixed to the unit by either stencils or decals, preferably 3<sup>M</sup> letters for legibility. The assigned number should be affixed at two or more places on the outside of the equipment and should also be displayed in the cab on the operator's control panel.

The code or system of equipment identification may be designed so that the first one or two digits indicate the type or class of equipment, such as, cars and pick-ups, trucks, tractors, graders, etc., with the remaining digits representing the number assigned to the particular unit. Where the county has only a few pieces of equipment the code can be arranged in numbering blocks to indicate both the class of equipment and the unit number, i.e.,

1 to 9 passenger cars and pickups  
 10 to 29 trucks  
 30 to 39 graders  
 40 to 49 bulldozers and other heavy equipment  
 etc.

The type of code adopted should be determined by the quantity of equipment owned by the county. The code should be as simple as practical, avoid the duplication or similarity of numbers and provide for the complete number to be permanently affixed to the assigned piece of equipment.

9(E) Information Program - Annually, preferably at the start of the year, it is recommended that each county highway department develop an information program for and with their road employees. Such a program can be accomplished by one or more group meetings with the road employees for the purpose of explaining the personnel policies adopted by the Board of County Commissioners, the completion of the required report forms, safety programs, etc. Meeting of this type should of course be called by the County Highway Supervisor and should provide for the following end results:

- (a) Each employee should have a clear understanding of the personnel policies and how they relate to his responsibilities and benefits;
- (b) Each employee should have a general understanding of the overall system of cost records and their use and benefit to the county highway department;
- (c) Each employee should have a clear understanding of what is expected and required of him in the reporting of Labor, Materials, Supplies, and Equipment used in his daily work assignments.
- (d) Each employee should be impressed with the fact that the County Highway Clerk or Bookkeeper handling the cost records has a painstaking assignment which requires the full cooperation of each employee in reporting the field information promptly and completely.
- (e) Each employee should be afforded the opportunity of a question-and-answer period to clear up any uncertainties or misunderstandings regarding his responsibilities in relation to personnel policies or the completion of records and reports.

Other features of an information program could include periodic group meeting of the road employees to clarify policy and procedure, the use of information posters at the county highway garage, and finally a review of the ANNUAL OPERATIONAL REPORT (Form #16) with the road employees to provide them with an insight to the year's progress and accomplishments.

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# **ACCOUNTING RECORDS AND REPORTS**





**CHART OF ACCOUNTING RECORDS AND REPORTS**

FUNCTION	DESCRIPTION	FORMS USED
CASH CONTROL	Cash Record of <u>Receipts, Disbursements and Cash Balance</u> in each fund used by the County Highway Department including the County Highway Fund, Cumulative Bridge Fund, and Local Road & Street Fund.	<b>FUND LEDGER AND LEDGER OF RECEIPTS</b> (County Form No. <b>24B</b> )
APPROPRIATION CONTROL	->>. Appropriation Record of <u>Appropriations, Encumbrances, Disbursements, and Appropriation Balance</u> for each of the Major Budget Classifications approved in the Ordinance for Appropriations.	LEDGER OF APPROPRIATIONS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES (County Form No. 24A)
EXPENDITURE CLASSIFICATION	■▶ Expenditure Record of <u>Disbursements by Minor Expenditure Classification</u> for each of the Major Budget Classifications approved in the Ordinance of Appropriations.	DETAILED LEDGER OF DISBURSEMENTS (County Form No. 24C)
OPERATIONAL REPORT	Operational Report of the <u>Performance and Progress</u> of the County Highway Department for the calendar year period. County Form No.'s 24A, 24B, and 24C provide the main source of data for this report.	ANNUAL OPERATIONAL REPORT (County Highway Form No. 16)
INVENTORY CONTROL	"»- Inventory Report of all <u>Equipment, Materials and Supplies</u> owned by the County Highway Department at the close of each calendar year.	ANNUAL INVENTORY REPORT (General Form No. 315A)

## GUIDELINE CHART on LEDGER ACCOUNTS

Ledger Form (a)	Accounting Function (a)	Use of Ledger Forms Generally Applicable to County Highway Fund			
<b>FUND ACCOUNT</b>					
24B	Fund Control	201 – County Highway Fund			
<b>BUDGET – EXPENSE ACCOUNT</b>					
		1000 Administration	2000 Maintenance & Repair	3000 Construction & Reconstruction	4000 General & Undistributed Expenses
24A	Appropriation Control	Yes	Yes	Yes	Yes
	Appropriation Accounts				
24A	1-Personal Services	Yes	Yes	No	Yes
24A	2-Supplies	Yes	Yes	No	Yes
24A	3-Other Services & Charges	Yes	Yes	No	Yes
24A	4-Capital Outlays	No	No	Yes	Yes
	Detailed Disbursement Accounts				
24C	1-Personal Services	Yes	Yes	No	Yes
24C	2-Supplies	Yes	Yes	No	Yes
24C	3-Other Services & Charges	Yes	Yes	No	Yes
24C	4-Capital Outlays	No	No	Yes	Yes
Ledger Form (a)	Accounting Function (a)	Use of Ledger Forms Generally Applicable to Cumulative Bridge Fund or Local Road and Street Fund			
<b>FUND ACCOUNT</b>					
24B	Fund Control	203 – Cumulative Bridge Fund or (b) 217 – Local Road and Street Fund (b)			
<b>BUDGET – EXPENSE ACCOUNT</b>					
		1000 Administration	2000 Maintenance & Repair	3000 Construction & Reconstruction	4000 General & Undistributed Expenses
24A	Appropriation Control	No	Yes	Yes (c)	No
	Appropriation Accounts				
24A	1-Personal Services	No	No (d)	No	No
24A	2-Supplies	No	Yes	No	No
24A	3-Other Services & Charges	No	Yes	No	No
24A	4-Capital Outlays	No	No	Yes (c)	No
	Detailed Disbursement Accounts				
24C	1-Personal Services	No	No (d)	No	No
24C	2-Supplies	No	Yes	No	No
24C	3-Other Services & Charges	No	Yes	No	No
24C	4-Capital Outlays	No	No	Yes (c)	No

(a) All ledger accounts for each fund should be systematically arranged in same order as listed in chart.

(b) The indicated use of forms applies to each individual Fund Account

(c) A separate appropriation is made for each Construction or Reconstruction project. In some cases, the Appropriation Control ledger alone will suffice for such appropriations, with the Appropriation Accounts and Detailed Disbursement Accounts being unnecessary.

(d) Unless there is a compelling reason to the contrary, Personal Services should not be budgeted from the Cumulative Bridge Fund or from the Local Road and Street Fund.

# **Fund Ledger and Ledger of Receipts**

(County Form No. 24B)

## FUND LEDGER AND LEDGER OF RECEIPTS

(County Form No. 24B)

This form shall be required to account for receipts, disbursements and fund (cash) balance in each fund. A separate ledger sheet shall be set up for the following:

County Highway Fund Cumulative  
Bridge Fund Local Road and Street  
Fund Any Other Fund Administered  
thru the County Highway Department

It is not necessary that quietuses issued by the County Auditor for distributions received from the State of Indiana be sent to the Auditor of State. It is suggested, therefore, that the quietus for each such receipt be forwarded by the County Auditor to the county highway department to be used in posting the fund ledger.

The same procedure should be followed on any other receipts where the quietus is not required to be given the person making payment. An example would be quietuses for reimbursements to the county highway fund from construction projects by the use of COUNTY HIGHWAY DEPARTMENT CLAIM (Form#17HD). The County Auditor should advise the county highway department of any other quietuses issued or should furnish a copy of each such quietus to the department for posting to the ledger records.

Receipt entries in Ledger Form #24B should also include marginal notations that identify account numbers from which the disbursement to the county are made. As for example, special distributions into the MVHA, authorized by the Indiana General Assembly, are normally given unique account numbers and thus provide county road officials with a means to monitor the receipts from special distributions, separate and apart from the regular statutory distribution.

Likewise, a marginal notation should be made each year in the opening entry of the Ledger Form #24B for the Cumulative Bridge Fund, indicating the year in which the cumulative bridge fund levy is to be renewed. Authorization for the bridge fund levy is normally made for five (5) year periods. However, to provide a continuous annual bridge fund levy, it is necessary to renew the application for same, in the year prior to its expiration. Hence, the need for a marginal notation to flag attention to the renewal date (one year prior to expiration).

The County Highway Clerk or Bookkeeper should consult with the County Auditor to determine the fund account numbers assigned to fund accounts administered by the county highway department. Normally, the fund account numbers are assigned as follows:

201 - County Highway Fund 203 -  
Cumulative Bridge Fund 217 - Local  
Road and Street Fund

The above exhibit illustrates the use of Form 246 for posting receipts and disbursements to the County Highway Fund. By detailing the general category of receipts and disbursements these postings serve as a cash control account. Total disbursements must agree with totals posted to appropriation control and appropriation accounts. Consult the Guideline Charts for Ledger Accounts, page 16.

Form Provided by State Board of Accountants

County Form No. 288 (Revised 1/2001)

FUND LEDGER AND LEDGER OF RECEIPTS

FUND County Highway Fund SOURCE OF RECEIPT MVHA  
 OFFICE OR DEPARTMENT Example County Highway ACCOUNT NUMBER 201-Cash Control

Date	Receipt No. or Warrant No.	Description	Receipts	Disbursements	Balance
Jan 1		Cash on hand - Brought Forward	15432 <sup>10</sup>		
4	13516	Auditor of State, 1979 PL 308 Spec LRS	26205 <sup>25</sup>		
4	13627	" " 1979 PL 308 Spec MVH	25828 <sup>40</sup>		
8	4521	Paid Claims - PERF 4 <sup>th</sup> Quarter Match 1980		5232 <sup>00</sup>	
8	4522	Paid Claims - Sea Sec. 4 <sup>th</sup> Quarter Match 1980		6045 <sup>00</sup>	
9	3797-3837	Paid Payroll (Res. Inst. Bank) (12/23 - 1/6)		18762 <sup>22</sup>	
11	16712	Auditor of State - MVH Dist. - Jan.	47876 <sup>50</sup>		
23	4373-4417	Paid Payroll (Res. Inst. Bank) (1/6 - 1/19)		17272 <sup>42</sup>	
MT			167142 <sup>20</sup>	40010 <sup>02</sup>	119132 <sup>22</sup>
Feb 4	3934	Investment Cash (Res. Inst) <sup>275,000<sup>00</sup></sup> <sub>9,699<sup>10</sup></sub>	274691 <sup>10</sup>		
6	4974-5012	Paid Payroll (Res. Inst) (1/20 - 2/2)		17127 <sup>12</sup>	
7	8689-8744	Paid Claims		28441 <sup>12</sup>	
11	16929	Auditor of State 1979 - PL 308 Spec LRS	26205 <sup>25</sup>		
11	17872	" " 1979 - PL 308 Spec MVH	25828 <sup>40</sup>		
14		Purchase Investment (73 days)		300000 <sup>00</sup>	
19	15825	Auditor of State - MVH Dist. - 2nd	52642 <sup>20</sup>		
20	5524-5620	Paid Payroll - Res. Inst. (2/3 - 2/16)		17985 <sup>40</sup>	
MT			527605 <sup>65</sup>	36307 <sup>52</sup>	
YTD			857907 <sup>85</sup>	411015 <sup>52</sup>	446892 <sup>32</sup>

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# **Ledger of Appropriations, Encumbrances, Disbursements and Balances**

(County Form No. 24A)

LEDGER OF APPROPRIATIONS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES  
(County Form No. 24A)

The title of this ledger sheet explains its purpose. A separate ledger sheet must be set up for each appropriation appearing in the Ordinance for Appropriations adopted by the county council. The Ordinance for Appropriations provides for appropriations to be made as listed below.

- 1000 Administration
  - 1100 Personal Services
  - 1200 Supplies
  - 1300 Other Services and Charges
  
- 2000 Maintenance and Repair 2100 Personal Services 2200 Supplies 2300 Other Services and Charges
  
- 3000 Construction and Reconstruction
  - 3400 Capital Outlays (A separate appropriation for each road, bridge, grade separation or other project for which funds were appropriated. Do not combine appropriations for construction and reconstruction.)
  
- 4000 General and Undistributed Expense
  - 4100 Personal Services
  - 4200 Supplies
  - 4300 Other Services and Charges
  - 4400 Capital Outlays See

also:

Budget Estimate, Budget Form 1 (1981),  
Ordinance of Appropriations, Budget Form 4 (1981), and  
Budget Report, Budget Form 4-A (1981).

The foregoing appropriation account numbers are listed as they are to be developed on Budget Form 1 (1981); such appropriation accounts, as applicable, are also to be listed on Budget Form 1 for the Cumulative Bridge Fund, for the Local Road and Street Fund and for other funds administered by the highway department.

It should be noted that appropriations are not made by minor object or detail expenditure classification, as they appear on Budget Form 1 (1981), but only for each of the "Major Budget Classifications" listed herein, (see also Budget Forms 4 and 4-A)

Detail appropriations (by line item of expense) are only required for construction and reconstruction projects and for all other items in the Capital Outlay classification.

In opening each ledger sheet, enter the amount of the appropriation in the "Amount" column of the section headed "Appropriation" showing the date "January 1". if any appropriations for the prior year were lawfully encumbered by purchase order or contract, bring forward the amounts thereof to the extent of the encumbrances and enter such amounts in the same manner, except the words



"Brought Forward" should be entered in the description column, a detail of the purchase orders entered in the column headed "Issued" and the total entered in the "Outstanding" column of the encumbrances section. The total encumbrances will also be entered in the "Amount" column of the "Appropriation" section and added to the annual appropriation.

Posting to appropriation accounts will be made from purchase orders and from warrants issued in payment of payrolls and vendors' claims listed on the SCHEDULE OF CLAIMS, (Form 3). When a purchase order is issued against an appropriation, it will be posted as an encumbrance. When the purchase order is paid, it will then be liquidated in the same amount for which the order was written, notwithstanding that the actual disbursement may be more or less than the amount for which the order was issued.

The above exhibit illustrates the use of Form 24A for Appropriation Control of 1000 - Administration. Please note the following:

- (1) Appropriation entered in "Amount" column 1s from total of ordinance of appropriations (Budget Report) for 1000 - Administration, or as that figure was modified after budget hearings.
- (2) The total of all outstanding encumbrances (for 1000 - Administration) 1s brought forward and entered as shown. Such encumbrances need not be entered in the "Encumbrance" column of the Appropriation Control Ledger; the only entry necessary 1s a record of the amount brought forward from the prior year's ledger.

LEDGER OF APPROPRIATIONS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES

FUND County Highway Fund - MVHA      APPROPRIATION FOR Appropriation Control  
 OFFICE OR DEPARTMENT Example County Highway      ACCOUNT NUMBER 1000 - Admin.

Mo.	Dt.	Description	Date of Check Number	ENCUMBRANCES BY PARTICULAR PAPERS			Warrant Number	APPROPRIATION	
				Issued	Liquidated	Check Ending		Amount	Encumbrances
		<u>Jan 1 1980 Budget</u>					<u>125796<sup>00</sup></u>		
		<u>1 1979 Encumbr Brought Forward</u>					<u>2479<sup>25</sup></u>		
		<u>31 Disbursements</u>						<u>8551<sup>25</sup></u>	
		<u>MT</u>					<u>61219<sup>25</sup></u>	<u>8551<sup>25</sup> 119266<sup>25</sup></u>	
		<u>Feb 4 Additional</u>					<u>6500<sup>00</sup></u>		
		<u>10 Encumbr Adjust</u>					<u>-1660<sup>00</sup></u>		
		<u>17 Receipt No. 469</u>					<u>46<sup>25</sup></u>		
		<u>28 Disbursements</u>						<u>8499<sup>25</sup></u>	
		<u>MT</u>					<u>133765<sup>55</sup></u>	<u>8499<sup>25</sup> 125271<sup>27</sup></u>	
		<u>Mar 15 Transfer from 2300 to 1300</u>					<u>9500<sup>00</sup></u>		
		<u>31 Disbursements</u>						<u>854<sup>27</sup></u>	
		<u>MT</u>					<u>137765<sup>55</sup></u>	<u>854<sup>27</sup> 127119<sup>27</sup></u>	

- (3) If an encumbrance 1s cancelled or If the amount of the warrant Issued differs from the amount of the encumbrance, the appropriation control ledger should be adjusted accordingly, (likewise the Individual appropriation account) as Illustrated by the entry of February 10.
- (4) Where a warrant Issued In the current budget year is cancelled and receipted back Into the fund from which drawn, or the amount thereof 1s refunded In whole or In part, the amount may be credited to the original appropriation account and also credited to the appropriation control account, as Illustrated by entry of February 17.
- (5) Where a transfer between appropriation accounts 1s requested and approved, the amount transferred must be entered as a credit and as a debit to each respective appropriation Involved. The March 15 entry Illustrates the credit entry In the appropriation control account; a similar entry would also be made In the 1300 - appropriation account. Likewise a corresponding debit entry would be made In the 2000 - appropriation control and the 2300 - appropriation account.
- (6) For county highway records, the monthly entries for disbursements must agree with the disbursement entries on the fund ledger (Form 24B).
- (7) The total of balances In all appropriation accounts must agree with the balance In the appropriation control account.
- (8) For the County Highway Fund an appropriation control ledger 1s to be maintained for each budget-Expense Account. Consult the Guideline Charts for Ledger Accounts, page H.

The encumbrance section of the appropriation account is for recording the purchase orders issued and liquidated, showing the outstanding encumbrances at the close of any period. To determine the unencumbered appropriation balance at any time, the total of "Outstanding" encumbrances shall be deducted from the "Balance" of the appropriation shown on the ledger account.

Ledger Form 24A prescribed for use by county highway departments, is also used by the County Auditor and will, therefore, aid in reconciling the records of the two offices.

LEDGER OF APPROPRIATIONS, ENCUMBRANCES DISBURSEMENTS AND BALANCES

FUND County Highway Fund      APPROPRIATION FOR Admin - Highway  
 OFFICE OR DEPARTMENT Example County Highway      ACCOUNT NUMBER 1200

Date	Description	Purchase Order Number	Encumbrances by Purchase Order			Balance Number	Appropriation	
			Issued	Liquidated	Outstanding		Amount	Disbursements
Jan 1	1981 Budget						2560.00	
	Carried over 1980							
	Red Office Co.	9837	(/)	35.10	35.10		35.10	
	Blue Print Shop	9852	(/)	24.00	24.00		24.00	
9	Comm. Service	9926	(/)	8.90	8.90		8.90	
	MT			68.00	68.00		2666.00	2560.00
Feb 5	Comm. Service	9926		8.90		1582		8.90
	Red Office Co.	9837		35.10		1516		35.10
	Blue Print Shop	9852		24.00		1594		24.00
10	J & K Business Mach	9942	(/)	67.25	67.25			
12	Blue Letter Shop	9965	(/)	62.75	62.75			
	MT			107.25	107.25			62.75
	YTD			176.50	176.50			107.25
Mar 8	J & K Business Mach	9942		67.25				67.25
8	Blue Letter Shop	9965		62.75				62.75
19	Comm. Service	9992		24.00	24.00			
	MT			24.00	24.00			107.25
	YTD			200.75	200.75			176.50

- The above exhibit illustrates the use of Form 24A for posting to an appropriation account. Please note the following:
- (1) Entry of budget appropriation and encumbrances brought forward on January 1.
  - (2) Posting of warrants and liquidation of encumbrances:— If there are no encumbrances to be liquidated, warrants may be group posted in numerical sequence. When encumbrance is liquidated in full, a check mark (/) should be entered opposite purchase order issued.
  - (3) Entries indicated "MT" and "YTD" are footing totals for month and year-to-date, respectively.
  - (4) Total disbursements must agree with totals posted to Detailed Ledger of Disbursements (Form 24C).
  - (5) For the County Highway Fund an appropriation account ledger is to be maintained for each appropriation. Consult the Guideline Charts for Ledger Accounts, page 16.

# **Detailed Ledger of Disbursements**

(County Form No. 24C)

## DETAILED LEDGER OF DISBURSEMENTS

(County Form No. 24C)

Designed for use by the county auditor and other county departments, including the county highway department, in accounting for disbursements by minor expenditure classifications. A separate ledger sheet shall be set up immediately following the appropriation ledger sheet for each major budget classification.

It should be noted that appropriations are made only by the "major budget classifications" discussed under Form 24A. The purpose of Form 24C is to classify the disbursements by the minor classifications shown on Budget Form 1 (1981), under each major classification.

It should also be noted that regardless of the amount included in the budget estimate for any minor classification, expenditures are limited only by the total amount appropriated for the "major" classification. For example, regardless of the amounts included in the budget estimate for minor expenditure accounts 2210, 2220 and 2230, etc., under appropriation account 2200 for "Supplies" (in the cost category of maintenance and repair), the amount which may be expended in all of such minor classifications is limited only by the amount appropriated for "Supplies".

Irrespective of the make up of the minor budget classifications and the expense items included therein, it is especially important that each entry in the "Detailed Ledger of Disbursements" be made under the actual classification for the Expense Item for which the disbursement was made. The total disbursements posted to Ledger Form 24C shall at all times agree with the total disbursements posted to the appropriation Ledger Form 24A.

The above exhibit illustrates the use of Form 24C for posting to detailed disbursement accounts. Please note the following:

- (1) Account numbers and titles are from the Budget Estimate, Budget Form 1 (1981).
- (2) Warrants may be group posted and classified. If in numerical sequence and issued the same date.
- (3) Total disbursements in last column must agree with the disbursements posted to the corresponding appropriation account on Form 24A, Ledger of Appropriations, Encumbrances, Disbursements and Balances.
- (4) Normally, the year-to-date (YTD) footings are made in pencil to provide contrast and easy reference.
- (5) It may be necessary to have more than one ledger sheet (Form 24C) to cover all the Expense Items in a Major Budget Classification, in which case, only one total column would be used on the last sheet.
- (6) Consult the Guideline Charts for Ledger Accounts, page 16.

Prescribed by State Board of Accounts

County Form No. 24C (1972)

DETAILED LEDGER OF DISBURSEMENTS

Fund County Highway Fund  
 Office or Department Maintenance - Repair

Appropriation For Expenses for  
Maintenance - Repair  
 Account Number 2200

DATE	WARRANT NUMBER	No. 2231	No. 2232	No. 2233	No. 2234	No. 2235	No. 2236	No.	No.	No.	TOTAL
		Street	Colony	Return	Bridge	London	Road				
Jul 4	2980-81	5248 <sup>60</sup>	620 <sup>00</sup>	330 <sup>60</sup>	477 <sup>20</sup>	111 <sup>00</sup>					
	4-3009					87 <sup>00</sup>					
	4-3015-18	840 <sup>60</sup>	468 <sup>00</sup>								
	4-3141-52	696 <sup>20</sup>	842 <sup>00</sup>		270 <sup>25</sup>					87 <sup>60</sup>	
	4-3171-82	1299 <sup>00</sup>		642 <sup>00</sup>							
	YTD	6879 <sup>20</sup>	1350 <sup>00</sup>	1023 <sup>55</sup>	757 <sup>00</sup>	218 <sup>00</sup>				87 <sup>60</sup>	9488 <sup>00</sup>
Aug 3	3240-44	1286 <sup>25</sup>		847 <sup>00</sup>							
	3-3254		1289 <sup>00</sup>								
	3-3317				378 <sup>00</sup>						
	10-3501-03	878 <sup>00</sup>		295 <sup>00</sup>		76 <sup>25</sup>					
	15-3540-42		784 <sup>00</sup>							157 <sup>00</sup>	
	YTD	8839 <sup>21</sup>	5409 <sup>00</sup>	1166 <sup>25</sup>	1137 <sup>00</sup>	309 <sup>25</sup>				244 <sup>00</sup>	16106 <sup>50</sup>

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# Annual Operational Report

(County Highway Form No. 16)

(City & Town Form No. 225)

## ATTENTION COUNTIES

These pages numbered 31- 33A **are to replace pages** 31, 32 and 33 in the HERPIC "Guide Manual, Records and Reports for Indiana County Highway Departments", issued June 1981.

## ATTENTION CITIES

These instructions have been prepared to give guidance to City and Town Form No. 225 in cooperation with the Indiana State Board of Accounts and the Indiana Department of Highways.

**PURDUE  
UNIVERSITY**

HERPICC  
Civil Engineering Building  
West LjfayeHtr, Indiana 47907

**ANNUAL OPERATIONAL REPORT**  
**(County Highway Form No. 16)**  
**(City and Town Form No. 225)**

Public Law 103, Acta 1971, (IC 8-17-4.1) requires each county, city or town to prepare as of December 31 of each year an annual operational report of their highway or street department. Four (4) or more copies of this report are to be filed or distributed on or before February 15th next following the operational report year as set forth below. Cities and towns with a population less than 20,000 are exempt from the requirement. But, they may find many portions of the form to be helpful in the management of their municipality.

One original mailed to the State Board of Accounts, 912 State Office Building, Indianapolis, 46204; One copy filed with the Office of the Mayor/Board of County Commissioners; (to be available to the Public and Press) One copy mailed to Planning Section, Indiana Department of Highways, 1205 State Office Building, Indianapolis, 46204; One copy retained in the office of the county highway department; and, One copy mailed to HERPICC, Civil Engineering Building, Purdue University, West Lafayette, Indiana, 47907.

The law also requires that the report must be made available to the Public and the Press. The copy furnished to HERPICC, while not required by law, provides for a state-wide comparison of highway costs for counties, cities and towns which should be of interest and benefit to all such highway or street departments .

The report is divided into eight (8) sections and the following instructions should be observed in preparing each section:

**Section I - Financial Statements.** Compiled from the fund ledgers and shall show the receipts by source, disbursements for each major classification and the balances in each of the respective funds listed in the report. Also includes any bond Issues or other funds related to the county highways/city streets and their bridges. Designed to show the "cash" balance in each\* fund. If any fund has investments at that date, note below the fund balance the words and figures "Investments (Principal) at December 31 - \$ \_\_\_\_\_."

**Section II - Details of Disbursements.** Compiled from the "Detailed Ledger of Disbursements: showing the expenditures by minor expense classification (excluding construction) for each fund. Note that some of the minor expense accounts have been combined into a single classification and in some cases,



expenditures will be reported only by major budget classification. The totals disbursed for administration, maintenance and repair, and for general and undistributed expense shall agree with the totals for those classifications in Section I,

It is required to differentiate between Other Highway Physical Maintenance Expenditure and expenditures for Traffic Services. Traffic Services includes ice control and snow removal, traffic signs, signals and street light repairs where applicable. Traffic Signals and Street Light Repairs are reported under "Utilities" • For Ice Control and Snow Removal changes have been suggested to isolate this expenditure into two categories:

&• Ice Control and Snow Removal by County Forces: Time costs for personnel involved in this activity should be noted and recorded as indicated on the form. Sand and salt expenses should also be noted under "Supplies as shown;

Ice Control and Snow Removal by Contract: If Ice Control and Snow Removal is undertaken by Contract, then it should be separated from Other Maintenance and Repair Expenses undertaken by Contract as shown;

c. Maintainer/Grader Blades: The expenditure on maintainer or grader blades should be indicated as shown under Garage Supplies;

\*\* • Repairs - Cars and Pickups: Costs of repairs for cars and pickups should be separated from other equipment repair costs as indicated on the form. This would enable road equipment costs to be separated from that of cars/pickups;

b.

e. Expenses on equipment for Ice Control and Snow Removal should also be separated and recorded in the appropriate section under General and Undistributed Expense;

**Section III - Maintenance and Repair Expense.** Compile and summarize all of the expenditures for "maintenance and repair" as distinguished from the costs of construction and reconstruction in Section IV. The total expenditures under each fund should agree with the totals in Section II.

**Section IV - Construction and Reconstruction.** Compile the disbursements for construction and reconstruction. Show the details on improvement types, location and amount for each fund as described below.

a. Definition of Improvement Types - It is recommended that counties and cities should study and use the definition of various improvement types listed in Appendix D2. Under the changes, Construction and Reconstruction Expenditure

**should indicate the appropriate fund;**

<sup>b#</sup> **Location of Project** - This should indicate the beginning and end of project as well as length to nearest 0.1 mile on the road section. The system of numbering adopted should be indicated in the section provided: (1) IDOH Road Inventory Classification and Numbering Scheme or (2) County Numbering System (after Purdue Scheme) e.g., 100N, 200W, etc.;

<sup>Co</sup> **Type of Improvement** - Identify type of improvement and tick appropriate column for each project;

d. **Amount** - The total amount spent on each project should be recorded and summaries provided as shown on the form;

e. **Applicable Funds** - The information on Construction and Reconstruction should be completed for each appropriate fund (1) Motor Vehicle Highway Fund; (2) Local Road and Street Fund; (3) Cumulative Bridge Fund; and (4) Other Designated Fund to be specified by each county or Federal Revenue Sharing Fund.

**Section V - Classification of Employees.** Report the number of persons employed by the nTgKw\*ay department each month during the calendar year and the work classifications of the employees, as required in Public Law 103.

**Section VI - Inventory.** Report the physical inventory of county highway department equipment at the close of business December 31. It is not necessary that a physical inventory be taken of minor expendable supplies; however, the report must list each item of equipment. In preparing the inventory of equipment, care should be taken to see that it includes all items on the inventory at December 31 of the preceding year, unless an item on that inventory has been traded in or otherwise disposed of, plus any new items purchased during the year. See also Form 315A.

**Section VII - Road Mileage.** The mileage entries by surface type should yTeTd a total that approximates the total reported by the Planning Division, Indiana Department of Highways, and taking into consideration any roads abandoned or added to the system during the year. The changes that have been made over the previous year and the reasons for the change should be noted on the form aa indicated. For example: ' (1) paved gravel road; (2) Reconverted paved road to gravel; (3) annexation which should decrease or increase county, city or township mileage; (4) other reason such as abandonment or as appropriate.

**Section VIII - Proposed Program for Following Year.** List all construction and reconstruction projects proposed for the following year together with a general description of the repair program for such year. Indicate location of project, type of improvement and funding source for both road and bridge projects as indicated on the form.

All of the entries in Section I through IV should agree with the records of the auditor and before the report is filed as an official document it should be submitted to the auditor for review.

ANNUAL OPERATIONAL REPORT  
 FOR

\_\_\_\_\_ COUNTY HIGHWAY/CITY STREET DEPARTMENT

For Year Ending December 31, 19\_\_

SECTION I - FINANCIAL STATEMENTS

Motor Vehicle Highway Fund.

Cash Balance, January 1 (Excluding Investments) \_\_\_\_\_

Receipts:

State Motor Vehicle Highway Distribution  
 Reimbursement From Construction and  
 Reconstruction Projects for Labor,  
 Material, Equipment and Other Costs

Principal of Investments \_\_\_\_\_

Interest on Investments

Sale of Junk \_\_\_\_\_

Refunds and Other Reimbursements Transfer from Other  
 Funds

\_\_\_\_\_

\_\_\_\_\_

Total Receipts \_\_\_\_\_

Total Balance and Receipts \_\_\_\_\_

Disbursements: Administration Maintenance and Repair  
 Construction and Reconstruction General and  
 Undistributed Expense Purchase of Investments

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Total Disbursements \_\_\_\_\_

Cash Balance, December 31 \_\_\_\_\_

Investments on Hand, December 31 (Cost) \_\_\_\_\_

Balance, December 31 (Cash and Investments) £ \_\_\_\_\_

Cumulative Bridge Fund

Cash Balance, January 1 (Excluding Investments) \_\_\_\_\_

Receipts:

Property Taxes \_\_\_\_\_

Principal of Investments \_\_\_\_\_

Interest on Investments \_\_\_\_\_

Refunds and Reimbursements \_\_\_\_\_

Total Receipts \_\_\_\_\_

Total Balance and Receipts \_\_\_\_\_

Disbursements:

Maintenance and Repairs \_\_\_\_\_

Construction and Reconstruction \_\_\_\_\_

Purchase of Investments \_\_\_\_\_

Total Disbursements \_\_\_\_\_

Cash Balance, December 31 \_\_\_\_\_

Investments on Hand, December 31 (Cost) \_\_\_\_\_

Page 2 SECTION I  
- FINANCIAL STATEMENTS (Continued)

**Local Road and Street Fund**

Cash Balance, January 1 (Excluding Investments) \_\_\_\_\_

**Receipts:**

Auditor of State - Local Road and Street Fund \_\_\_\_\_

Principal of Investments Interest on Investments \_\_\_\_\_  
Refunds and Reimbursements Transfer from Other \_\_\_\_\_  
Funds \_\_\_\_\_

**Total Receipts** \_\_\_\_\_

**Total Balance and Receipts** \_\_\_\_\_

Disbursements: Maintenance and Repair (direct \_\_\_\_\_  
expenditures) Construction and Reconstruction (detail \_\_\_\_\_  
page 11) Purchase of Investments \_\_\_\_\_

**Total Disbursements** \_\_\_\_\_

**Cash Balance, December 31** \_\_\_\_\_

**Investments on Band, December 31 (Cost)** \_\_\_\_\_

**Balance, December 31 (Cash and Investments)** \_\_\_\_\_



SECTION I - FINANCIAL-STATEMENTS  
(Continued)

STATEMENT OF INVESTMENT TRANSACTIONS  
January 1, 19 to December 31, 19

	<u>Highway Fund</u>	<u>Cumulative Bridge Fund</u>	<u>Local Road and Street Fund</u>	<u>(Other)</u>
Balance, January 1 c	\$ _____	\$ _____	\$ _____	\$ _____
Investments Purchased	_____	_____	_____	_____
Total Balance and Purchases,*)	_____	_____	_____	_____
Investments Matured or Sold	_____	_____	_____	_____
(3)				
Balance, December 2V	_____	_____	_____	_____

- (1) Shall agree with amount of Purchase of Investments shown in Disbursements section of Financial Statement,
- (2) Shall agree with amount of Principal of Investments shown in Receipts section of Financial Statement
- (3) Shall agree with amounts of "Investments on Hand, December 31 (Cost)".

SECTION II - DETAIL OF DISBURSEMENTS BY MINOR EXPENDITURE  
 CLASSIFICATION - (EXCLUDING CONSTRUCTION)

MOTOR VEHICLE HIGHWAY FUND

Administration

Personal Services

Supervisor \$ \_\_\_\_\_  
 Assistant Supervisors \_\_\_\_\_  
 Engineer \_\_\_\_\_  
 Clerical **Assistants** \_\_\_\_\_

Supplies - Office

Other Services, and Charges (contractual)

\_\_\_\_\_  
 \_\_\_\_\_

Total Administration (Page 1)

Maintenance and Repair

Personal Services (excluding ice control & snow removal)

Truck Drivers \_\_\_\_\_  
 Equipment Operators \_\_\_\_\_  
 Labor \_\_\_\_\_

Personal Services (ice control & snow removal)

Supplies Stone, Gravel and Other Aggregates Culverts, Tile and  
 Sewer Pipe Bituminous (Including Mixed Aggregates) Bridge and  
 Structural Metals Lumber Road Signs

Sand and Salt (for ice control) Other Supplies Other Services and  
 Charges (contractual) Utilities (Intersection Lights, etc.)

Maintenance and Repairs by Contract

Roads (Other Physical Maintenance) \_\_\_\_\_  
 Roads (Ice Control & Snow Removal) \_\_\_\_\_  
 Bridges \_\_\_\_\_  
 Street Sweeping \_\_\_\_\_

Rental of Equipment Other Current Charges Total Maintenance  
 and Repair (Page 1)

General and Undistributed Expense Personal Services

Garage Mechanics and Helpers Supplies \_\_\_\_\_  
 Gasoline, Oil & Lubricants \_\_\_\_\_  
 Tire & Tubes \_\_\_\_\_  
 Maintainer/Grader Blades \_\_\_\_\_  
 Other Garage & Motor Supplies \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_



SECTION II - MOTOR VEHICLE HIGHWAY FUND (contd)

<b>General and Undistributed Expense (contd) Other</b>		
<b>Services and Charges (contractual)</b>		
Communication Expense (Telephone, Radio, etc.)	_____	
Utilities (Garage and Service Buildings) Repairs	_____	
Garage and Service Buildings	_____	
Trucks and Tractors	_____	
Road Equipment	_____	
Cars/Pickups	_____	
Other Repairs	_____	
Rentals Other Current	_____	
Charges	_____	
Separated Equipment Expenses/Ice Control & Snow	_____	_____
Removal		
Other Capital	_____	
<b>Outlays</b>	_____	
Land (Garage and Service)	_____	
Buildings (Garage and Service)		_____
Machinery & Equipment		_____
Cars/Pickups		_____
Trucks ;	_____	
Tractors	_____	
Graders	_____	
Street (pavement) Sweepers	_____	
Other Road Equipment	_____	
Garage Equipment	_____	
<b>Total General and Undistributed Expense (Page 1)</b>	_____	_____
	_____	_____
<b>Total Motor Vehicle Highway Fund (Excluding</b>		
<b>Construction and Reconstruction Costs)</b>		\$ _____
		_____
		_____

CUMULATIVE BRIDGE FUND

Maintenance and Repair

Personal Services

\$ \_\_\_\_\_ \$ \_\_\_\_\_

Supplies

Stone, Gravel and Other Aggregates

Culverts, Tile and Sewer Pipe

Bituminous (Including Mixed Aggregates)

Bridge and Structural Metals

Lumber

Road Signs

Other Supplies Other Services & Charges

(contractual)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_

Total Maintenance and Repair (Page 1)

\_\_\_\_\_

Total Cumulative Bridge Fund

\_\_\_\_\_

\_\_\_\_\_

LOCAL ROAD AND STREET FUND

Maintenance and Repair Personal Services (excluding ice control & snow removal)

Track Drivers

Equipment Operators

Labor Personal Services (ice control & snow removal)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Supplies

Stone, Gravel and Other Aggregates

Culverts, Tile and Sewer Pipe

Bituminous (Including Mixed Aggregates)

Bridge and Structural Metals

Lumber Road Signs

Sand and Salt (for ice control) Other Supplies Other Services

and Charges (contractual) Utilities (Intersection Lights, etc.)

Maintenance and Repairs by Contract

Roads (Other Physical Maintenance)

Roads (Ice Control & Snow Removal)

Bridges

Street Sweeping

Rental of Equipment Other Current Charges

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total Maintenance and Repair (Page 2)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



SECTION III  
SUMMARY OF NET MAINTENANCE AND REPAIR EXPENSE

Motor Vehicle Highway Fund

Cumulative Bridge Fund

Local **Road and** Street Fund

Other Designated Fund or Trust Fund

TOTAL

=====





**REPORT OF FEDERAL AND/OR STATE PROJECTS  
ADMINISTERED BY STATE HIGHWAY DEPARTMENT**

Report below all projects for which the county, city or town made payments to the State Highway Department for Federal/State participating projects, for which contracts were awarded and payments thereon made by the State Highway Department.

<u>Project</u>	<u>Fund</u>	<u>Governmental Unit's Share of Cost</u>	<u>Paid to State During Year*</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\*Amounts in last column should be those costs paid from the detail project account under "Construction and Reconstruction" of the fund affected.









**Submitted by:**

**DATE:** \_\_\_\_\_ 19 \_\_\_\_\_  
**County Highway Supervisor**

**Approved:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DATE:** \_\_\_\_\_ 19 \_\_\_\_\_

**Bo\*rd of County Commission«r»**

# **Annual Inventory Report**

**(General Form No. 315-A)**

## ANNUAL INVENTORY REPORT

(General Form No. 315A)

A physical inventory of all highway department equipment, materials and supplies is required to be taken annually as of December 31. Also, a physical inventory should be taken whenever there is a change in county highway supervisors—which inventory should be certified by both the incoming and outgoing supervisors.

Four or more copies of the annual inventory shall be prepared and attached to the ANNUAL OPERATIONAL REPORT (Form #16), copies of which are required to be filed with the State Board of Accounts, the Board of County Commissioners, the Planning Section of the State Highway Commission, and a copy retained in the office of the county highway department. Inventories taken upon a change in county highway supervisors need only to be prepared in duplicate, the original to be filed with the board of county commissioners and a copy retained in the office of the county highway department.

A separate sheet should be used in taking an inventory at each location where equipment, materials or supplies are located. The unit price would be the "Unit Cost" as shown on the inventory record for County Highway Forms No. 6, 8 and 13; if the cost cannot be determined, the estimated value should be used. A complete description of the item should be entered in the "Description" section including brand names and serial numbers of equipment.

While the inventory should be as complete as practical, unnecessary time and expense should not be devoted to the enumeration of small miscellaneous items having a minor cost, such as hand tools or assorted screws, nuts, bolts and washers. These may be listed as:

1 lot	Small Hand Tools	est. \$40.00
1 lot	Assorted Nuts, Bolts, etc.	est. \$25.00

In the grouping of inventory items one should be guided by the total cost represented and the time required to make a quantity determination. Obviously, the greater the cost represented, the greater the justification for making an accurate determination of quantity on hand.

It is not necessary to include the county highway garage buildings or equipment sheds in the physical inventory. However, all other items must be listed, including: office furniture, equipment, and supplies; shop equipment, automotive parts, and supplies; all road and bridge materials such as gravel, stone, steel, lumber, and culvert pipe; supplies of all kinds, such as gasoline, grease, paint, antifreeze, weedspray, etc.; all tools and hardware supplies; and all trucks, cars, pickups, and road equipment.

The physical inventory listing shown on the INVENTORY SHEET for December 31st should be used to open up or adjust the inventory listings at the start of the next year for:

MATERIALS INVENTORY RECORD (Form #6)  
 SUPPLIES INVENTORY RECORD (Form #8)  
 EQUIPMENT INVENTORY RECORD (Form #13)





## **BUDGET - EXPENDITURE RECORDS**



# Summary — Recap of Budget-Expenditure Records

## Summary - Recap

### Budget-Expenditure Records

This group of records and reports for Indiana County Highway Departments brings together the request-approval process for budgeting and disbursement of funds available for county highway use. Some of these records, such as the budget, salary and appropriation ordinance are finalized once a year; however, all of the records require the constant attention of county highway officials, especially the county highway clerk or bookkeeper.

The forms (by name and number for recording and reporting these activities are set out in the Chart on the facing page and are listed as follows:

<b>BUDGET ESTIMATE - [County Highway - 4 forms]</b>	<b>(Budget Form 1)(1981)</b>
<b>STATEMENT OF SALARIES AND WAGES PROPOSED TO BE PAID OFFICERS AND EMPLOYEES</b>	<b>(Form #144)</b>
<b>ORDINANCE FOR APPROPRIATIONS</b>	<b>(Budget Form 4 &amp; 4A)(1981)</b>
<b>COUNTY HIGHWAY SUPERVISORS REQUISITION</b>	<b>(Form #116)</b>
<b>BID PROPOSAL (BY VENDOR)</b>	<b>(Form #95)</b>
<b>PURCHASE ORDER</b>	<b>(Form #98)</b>
<b>BID PROPOSAL (BY CONTRACTOR)</b>	<b>(Form #96)</b>
<b>CLAIM</b>	<b>(Form #17)</b>
<b>SCHEDULE OF CLAIMS</b>	<b>(Form #3)</b>
<b>COUNTY HIGHWAY DEPARTMENT CLAIMS</b>	<b>(Form #17HD)</b>

**CHART OF BUDGET - EXPENDITURE RECORDS**

FUNCTION	ACTION DETAILS	FORMS USED
BUDGET ESTIMATE	Budget Estimate prepared by Highway Engineer or Supervisor, approved by Board of County Commissioners and submitted to the County Council for review, revision and approval.	<p>BUDGET ESTIMATE (Budget Form H198U)</p> <p>STATEMENT OF SALARIES AND WAGES PROPOSED TO BE PAID OFFICERS AND EMPLOYEES (County Form No. 144)</p>
APPROPRIATION	<p>•*- Ordinance for Appropriations adopted by County Council after two readings; additional appropriations, if needed, require a special meeting of the County Council for this purpose.</p>	<p>ORDINANCE FOR APPROPRIATIONS (Budget Form 4 &amp; 4A) County Auditor handles this form</p>
REQUISITION	<p>Requisitions prepared by Highway Engineer or Supervisor to show quantity and specifications of materials, supplies, or equipment required; filed with County Auditor who advertises for Bids, County Commissioners receive and accept or reject Bid Proposals.</p>	<p>HIGHWAY SUPERVISOR'S REQUISITION</p> <p>BID PROPOSAL - (by Vendor) (Form No. 95)</p>
ENCUMBRANCE	<p>Encumbrances made by Purchase Order or Awarded Contract. The amount of encumbrance, whether Purchase Order or Contract, must not exceed the amount available from the Appropriation. Encumbrances posted to County Form No. 24A.</p>	<p>PURCHASE ORDER (General Form No. 98)</p> <p>BID PROPOSAL - (by Contractor) (Form No. 96)</p>
<p>DISBURSEMENTS ----- Only After Delivery of Goods or Completion of Contract</p>	<p>Disbursements made by itemized and certified claim by Claimant, approved by Highway Engineer or Supervisor, filed with County Auditor, allowed by the Board of County Commissioners and a Warrant issued by the County Auditor. Disbursements posted to County Form No.'s 24A, 24B and 24C.</p>	<p>CLAIM (County Form No. T7)</p> <p>SCHEDULE OF CLAIMS (County Form No. 3)</p> <p>COUNTY HIGHWAY DEPARTMENT CLAIM (County Form No. HD17)</p>

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# **Budget Estimate — County Highway**

**(Budget Form 1(1981))**

BUDGET ESTIMATE

(Budget Form 1 (1981))

The Budget Estimate is to be submitted in duplicate to the County Auditor on or before the Wednesday following the first Monday in August of each year. (IC 36-2-5-9 fi 10) The budget estimate must be prepared in the same detail as the sample entries shown on this form. Unrelated items should not be grouped together. Adequate space is available to insert additional items of lawful expense.

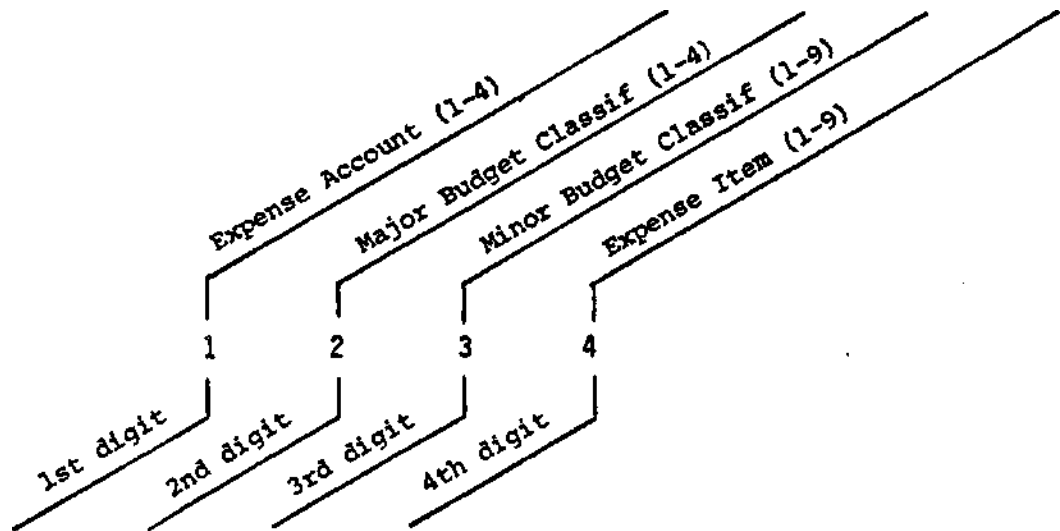
Budget Form 1 (1981), prescribed by the State Board of Accounts, sets forth four (4) numbered, major budget classifications —

- 1 - PERSONAL SERVICES
- 2 - SUPPLIES
- 3 - OTHER SERVICES AND CHARGES
- 4 - CAPITAL OUTLAYS

Under the prescribed accounting system however, expenditures for the county highway department have been classified into four (4) Expense Account categories as follows:

- 1000 - ADMINISTRATION
- 2000 - MAINTENANCE AND REPAIR
- 3000 - CONSTRUCTION AND RECONSTRUCTION
- 4000 - GENERAL AND UNDISTRIBUTED EXPENSE

These two classification systems have been combined by assigning the major budget classification as the 2nd digit in the 4-digit expense account classification. Likewise, the 3rd and 4th digit are assigned to the minor budget classification and expense item, respectively. However, in order to maintain the integrity of both systems, the preparation of the annual County Highway Budget requires that a separate Budget Estimate (Form 1) be developed: for Administration; for Maintenance and Repair; for Construction and Reconstruction; and for General and Undistributed Expense. In this way, the Expense Account categories can be directly related to the Budget Estimate as demonstrated in the diagram below. (see also "Basic Accounting Requirements", page 5)



Again as an example, the Expense Account No. of "2231" indicates:

- 2 ~ Maintenance and Repair (Expense Account)
- 2 « Supplies (Major Budget Classification)
- 3 « Repair and Maintenance Supplies (Minor Budget Classification) 1 = Stone, Gravel and Other Aggregates (Expense Items)

A series of guidelines has been developed to explain the use and application of the Budget Estimate.

GENERAL GUIDELINES BY STATE BOARD OF ACCOUNTS  
ON COMPLETION OF BUDGET FORM 1, (4/2/81)

1 - PERSONAL SERVICES (includes items formerly recorded under Personal Services as well as Employee Benefits)

- Salaries and Wages - salaries and wages for all persons employed by the office, board, commission department, institution, etc., including elected officers, appointed officers, deputies, etc.

Suggestion - show the salary of elected official or the department head and the applicable account number on the first entry line under Salaries and Wages. This should be followed by the salary entries of deputies, clerical assistants and other employees.

- Employee Benefits - employer contributions to a retirement system (PERF), insurance sick leave, etc. (Added Note For the County Highway Budget, Employee Benefits for all employees should be budgeted under Expense Account 4000 - General and Undistributed Expense.)
- Other Personal Services - any other compensation such as fees, per diem, etc.

2 - SUPPLIES (includes items formerly separately reported under Supplies and Materials)

- Office Supplies - stationery, printing, forms, official records, etc.
- Operating Supplies - sanitation supplies, institutional supplies, gasoline, oil, lubricants, tire tubes and other garage and motor supplies.
- Repair and Maintenance Supplies - building materials and supplies, repair parts for various equipment, etc.
- Other Supplies - any supplies not listed under one of the above three (3) subcategories, such as small tools, hardware, paint, etc.

3 - OTHER SERVICES AND CHARGES (includes items formerly recorded under Contractual Services, Current Charges, Except for Fringe Benefits, Current Obligations and Debt Service)

- Professional Services - legal, engineering, architectural services, etc.
- Communication and Transportation - freight, express, postage, travel, telephone, telegraph, drayage, etc.
- Printing and Advertising - printing other than office supplies, publications of legal notices, photocopying, blueprinting, etc.
- Insurance - all insurance other than that related to personal services and should also include official bonds.
- Utility Services - electricity, gas, water, sewage, etc.
- Repairs and Maintenance - repairs and maintenance of buildings, structures, improvements, equipment, etc.
- Rentals - hydrant, land, building, machinery and equipment rentals.
- Debt Service - retirement of all principal and interest payments on general long-term debt.
- Other Services and Charges - services and charges not listed in one of the categories above, examples would include dues subscriptions, memberships, taxes, awards, grants, public assistance, refunds, indemnities, judgments, etc.

4 - CAPITAL OUTLAYS (includes items formerly reported under Properties)

- Anticipated expenditures for the acquisition of or addition to the following assets.

Land

Buildings

Improvements Other Than Buildings

Machinery and Equipment

MORE GUIDELINES ON COMPLETION  
OF BUDGET FORM 1

In addition to the SBA General Guidelines, Special Note should be made of the following:

- (a) that the entries for expense items set out under minor classifications are sub-totalled to yield a total for the minor classification and entered in the "Total Estimate" column only.
- (b) that the sub-totals for minor classifications are further totalled to yield an overall total for the major classification and also entered in the "Total Estimate" column only.
- (c) that the totals for each major classification (1 - Personal Services; 2 - Supplies; 3 - Other Services and Charges; 4 - Capital Outlay) are the appropriation amounts finally approved (or revised) in the Ordinance for Appropriations (see Budget Forms 4 and 4A) ----- with the exception of construction or reconstruction projects (also all other Capital Outlays) which are appropriated on an individual project basis (minor classifications only).
- (d) that the county highway departments' expenditures in a given expense account category are limited only by the amount appropriated in a given major budget classification.
- (e) that the amounts set out in the minor classifications (subtotals for expense items) are not set limits and may be varied at the discretion of Board of County Commissioners, providing the appropriation of the major classification is not exceeded.
- (f) that the entries for expense items and minor classifications are essentially "building blocks" to arrive at the total estimate for the major classification.
- (g) that the estimate of expenditure amounts needed in the minor classifications for the budget-year ahead may be obtained by reference to Ledger Forms 24A and 24C for the current and previous years, subject to such changes needed to implement the highway program adopted by the Board of County Commissioners for the budget-year ahead.
- (h) that the estimates and appropriations in the County Highway Fund, the Cumulative Bridge Fund, and the Local Road and Street Fund are separate and distinct entities and shall not be co-mingled with each other. Therefore, a separate budget estimate (Form 1) is required for the Cumulative Bridge Fund and for the Local Road and Street Fund.



### AUTHORIZED USE OF AVAILABLE FUNDS

County Highway Funds may be budgeted and used for any of the classifications set forth on the printed Budget Form 1 (1981), including labor, materials, and equipment required for the construction, reconstruction, maintenance and operation of highways, roads, streets and bridges under county jurisdiction. (IC 8-14-1) However, in keeping with the general laws governing budgets and the limitations imposed on construction and reconstruction projects, it will be necessary that a separate budget appropriation be made and records maintained for each road or bridge project to be constructed or-reconstructed.

Local Road and Street Funds may be budgeted and used for the purposes set forth in IC 8-14-2, as amended, which reads as follows:

"Monies from the local road and street account shall be used exclusively by the cities, towns and counties for:

- (1) engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems;
- (2) the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; or
- (3) any local costs required to undertake a recreational or reservoir road project under IC 8-12-9."

Administrative salaries and expenses, and equipment purchases are to be excluded from the budget and use of Local Road and Street Funds, since these are not mentioned in the recitation of authorized uses.

Cumulative Bridge Funds are derived from a county-wide tax levy (up to 30 cents per \$100 assessed valuations) on all personal and real property. These funds may be budgeted and used for the cost of construction, maintenance, and repair of bridges, culverts, grade separations, and approaches thereto (up to 500 feet in either direction from the bridge). Such costs may include engineering, land acquisition, materials, contracts and bond interest. Cumulative Bridge Funds may also be used for county-wide bridge inspection and safety ratings of all bridges in a county not on the state highway system.

Federal Revenue Sharing Funds may be budgeted and used for any purpose which is considered a permissible use of the local governments own revenues under applicable state and local law, which of course, includes the construction and maintenance of county roads and bridges.

## EXAMPLE FORMS - BUDGET ESTIMATE

An example set of Budget Estimate forms for the County Highway Budget follows these written instructions. Suggested Account Numbers and entries are shown in italicized type face. The numbered accounts and entries of expense items are not a part of the printed form. The listed expense items however, are commonly used by many county highway departments.

The example forms for the County Highway Budget include four (4) sets of Budget Form 1 ----- a separate set for:

- 1000 - Administration
- 2000 - Maintenance and Repair
- 3000 - Construction and Reconstruction
- 4000 - General and Undistributed Expense

Each set of Budget Form 1 must be appropriately headed as shown in the example forms. The following are some specific details relative to the completion of each respective set of forms.

- 1000 - Administration
  - 1100 - Personal Services
  - 1200 - Supplies
  - 1300 - Other Services and Charges

- The example form lists the expense items commonly needed by county highway departments for the expense account category of "Administration", which should include all expense items related to the supervision and overall operation of the department.

- 2000 - Maintenance and Repair
  - 2100 - Personal Services
  - 2200 - Supplies
  - 2300 - Other Services and Charges

- The example form lists the expense items commonly needed by county highway departments for the expense account category of "Maintenance and Repair", which should include all expense items of labor, materials, equipment rental and equipment operations related to the repair and maintenance of roads and bridges.

\* \* \* \* \*

. \* \* \* \*

3000 - Construction and Reconstruction  
 3400 - Capital Outlays

- The major budget classification of 3400 Capital Outlays is to include all Construction and Reconstruction projects.
- Construction and Reconstruction shall be budgeted and appropriated by individual project identified by location. Do not combine appropriations for Construction and Reconstruction projects.
- Construction or Reconstruction projects having an estimated cost greater than \$75,000 shall be let to contract; individual projects with an estimated cost of less than \$75,000 may also be let to contract (competitive bids) - OR - at the option of the Board of County Commissioners may be performed by county forces (force account), using owned or leased equipment, and materials purchased in the manner provided by law. (IC 36-1-12-3)
- All costs for Construction or Reconstruction projects, including without limitation, expense of rights-of-way, engineering fees, and contracts for the work, shall be budgeted and appropriated under Construction and Reconstruction.
- Where the law permits a project to be constructed by employees of the highway department, all costs incidental thereto shall be charged to the applicable appropriation, including without limitation the wages of employees, cost of materials and charges for equipment (county-owned or rental charges) used on the project. The county highway department, under the prescribed accounting procedures, shall maintain records showing the total costs of each project.

(IC 36-1-12-3)

\* \* \* \* \*

4000 - General and Undistributed Expense 4100  
 - Personal Services 4200 - Supplies  
 4300 - Other Services and Charges  
 4400 - Capital Outlays

- The example form lists the expense items commonly needed by county highway departments for the expense account category of "General and Undistributed Expense", which include insurance, employee benefits, and expense items for the repair, maintenance and operation of county-owned equipment, and purchase of equipment for maintenance, garage and office use.

\* \* \* \* \*

CUMULATIVE BRIDGE FUNDS, LOCAL ROAD AND STREET FUNDS  
and FEDERAL REVENUE SHARING FUNDS

All of the previous commentary on the completion of the budget estimate forms has dealt with the County Highway Fund which is the mainstay of county highway operations. In addition, Cumulative Bridge Funds, Local Road and Street Funds and Federal Revenue Sharing Funds are also available to county highway departments for budgeting, appropriation and expenditure. These funds (CBF, LRSF and FRSF) are to be budgeted in the same manner as the County Highway Fund, using a separate budget form for each respective fund, with the following limitations and exceptions.

- All Road and Bridge Projects to be constructed or reconstructed, as well as other Capital Outlays are to be appropriated by individual project or individual capital outlay expenditure.
- Unless there are compelling reasons to the contrary, the budgets for the Cumulative Bridge Fund, the Local Road and Street Fund or the Federal Revenue Sharing Funds should be preferably limited to the following expense account categories and major classifications.
  - 2000 - Maintenance and Repair 2200 - Supplies 2300 -  
Other Services and Charges
  - 3000 - Construction and Reconstruction 3400 -  
Capital Outlays
- Under this arrangement all Personal Services would be budgeted from the County Highway Fund, which simplifies the payroll records etc. and assigns all personal services to a single fund. However, Personal Services could be budgeted from the Cumulative Bridge Fund where the county maintains a bridge crew, regularly assigned to bridge repair and maintenance.
- The \$75,000 force-account limitation (IC 36-1-12-3) also applies to Cumulative Bridge Funds, Local Road and Street Funds, and Federal Revenue Sharing Funds. Therefore, where a construction or reconstruction project
  - (a) has been appropriated in the Cumulative Bridge Fund (or Local Road and Street Fund or Federal Revenue Sharing Fund), and
  - (b) has an estimated cost of less than \$75,000 and
  - (c) the Board of County Commissioners elect to perform the work with county forces;

THEN IN SUCH CASES: the County Highway Fund may be reimbursed from an existing and correct project appropriation of the Cumulative Bridge Fund (or Local Road and Street Fund or Federal Revenue Sharing Fund) for that portion of construction performed by county highway equipment, materials and employees (see Form 17HD).

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BUDGET ESTIMATE FOR

County Highway Department

1000 - Administration

(Office, Board, Commission, Department, Institution or Fund)

Example County

(If City or Town Budget, Enter City or Town Name)

(If County Budget, Enter County Name)

For Calendar Year 19\_\_

		Items	Total Estimate	Approved
<b>1 PERSONAL SERVICES</b>				
Salaries and Wages (1110)				
1111	Supervisor	-----		
1112	Asst. Supervisor	-----		
1113	Engineer	-----		
1114	Clerical Assistants	-----		
1115		-----		
1116		-----		
1117		-----		
1118		-----		
1119		-----		
Employee Benefits (1120)				
1121		-----		
1122		-----		
1123		-----		
1124		-----		
1125		-----		
Other Personal Services (1130)				
1131		-----		
1132		-----		
1133		-----		
1134		-----		
1135		-----		
Total Personal Services (1100)				
<b>2 SUPPLIES</b>				
Office Supplies (1210)				
1211	Office Records & Supplies	-----		
1212		-----		
1213		-----		
1214		-----		
1215		-----		
Operating Supplies (1220)				
1221		-----		
1222		-----		
1223		-----		
1224		-----		
1225		-----		
Repair and Maintenance Supplies (1230)				
1231		-----		
1232		-----		
1233		-----		
1234		-----		
1235		-----		
Other Supplies (1240)				
1241		-----		
1242		-----		
1243		-----		
1244		-----		
1245		-----		
Total Supplies (1200)				

County Highway Department

1000 - Administration

		Items	Total Estimate	Approved
<b>3 OTHER SERVICES AND CHARGES</b>				
<b>Professional Services (1310)</b>				
1311				
1312				
1313				
1314				
1315				
<b>Communication and Transportation (1320)</b>				
1321	<i>Freight &amp; Express</i>			
1322	<i>Postage</i>			
1323	<i>Traveling Expense</i>			
1324	<i>Telephone &amp; Telegraph</i>			
1325				
<b>Printing and Advertising (1330)</b>				
1331	<i>Printing &amp; Advertising</i>			
1332				
1333				
1334				
1335				
<b>Insurance (1340)</b>				
1341	<i>Official Bonds &amp; Insurance</i>			
1342				
1343				
1344				
1345				
<b>Utility Services (1350)</b>				
1351	<i>Utilities (Office)</i>			
1352				
1353				
1354				
1355				
<b>Repairs and Maintenance (1360)</b>				
1361	<i>Repairs - Building &amp; Equipment</i>			
1362				
1363				
1364				
1365				
<b>Rentals (1370)</b>				
1371	<i>Office Rent</i>			
1372				
1373				
1374				
1375				
<b>Debt Service (1380)</b>				
1381				
1382				
1383				
1384				
1385				
<b>Other Services and Charges (1390)</b>				
1391	<i>Other Contractual Services</i>			
1392	<i>Dues &amp; Subscriptions</i>			
1393				
1394				
1395				
<b>Total Other Services and Charges (1300)</b>				





County Highway Department

1000 - Administration

		Items	Total Estimate	Approved
<b>4 CAPITAL OUTLAYS</b>				
<b>Land</b>				
_____	----	_____		
_____	----	_____		
_____	----	_____		
_____	----	_____		
<b>Buildings</b>				
_____	----	_____		
_____	----	_____		
_____	----	_____		
_____	----	_____		
<b>Improvements Other Than Building</b>				
_____	----	_____		
_____	----	_____		
_____	----	_____		
_____	----	_____		
<b>Machinery and Equipmr</b>				
_____	----	_____		
_____	----	_____		
_____	----	_____		
_____	----	_____		
<b>Other Capital Outlays</b>				
_____	----	_____		
_____	----	_____		
_____	----	_____		
_____	----	_____		

*This portion of Budget Form not used for 1000 - Administration*

(I) (We) hereby certify that the foregoing is a true and fair estimate of the necessary expense of the County Highway Department  
 (Name of Office, Board, Commission, Department, Institution or Fund)  
 for the calendar year 19\_\_ for the purposes therein specified.

Date this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Signature and Title of Officer(s))

BLANK

BUDGET ESTIMATE FOR

County Highway Department

2000 - Maintenance and Repair

(Office, Board, Commission, Department, Institution or Fund)

Example County

(If City or Town Budget, Enter City or Town Name)

(If County Budget, Enter County Name)

For Calendar Year 19\_\_

		Items	Total Estimate	Approved
<b>1 PERSONAL SERVICES</b>				
Salaries and Wages (2110)				
2111	Truck Drivers			
2112	Equipment Operators			
2113	Labor			
2114				
2115				
2116				
2117				
2118				
2119				
Employee Benefits (2120)				
2121				
2122				
2123				
2124				
2125				
Other Personal Services (2130)				
2131				
2132				
2133				
2134				
2135				
Total Personal Services (2100)				
<b>2 SUPPLIES</b>				
Office Supplies (2210)				
2211				
2212				
2213				
2214				
2215				
Operating Supplies (2220)				
2221	Hardware & Tools			
2222	Calcium Chloride (Salt)			
2223	Weed Spray			
2224	Paint			
2225				
Repair and Maintenance Supplies (2230)				
2231	Stone, Gravel, Other Aggregates			
2232	Culverts, Tile, Sewer Pipe			
2233	Bituminous & Mixed Aggregates			
2234	Bridae & Structural Metals			
2235	Lumber			
Other Supplies (2240)				
2241	Road Signs			
2242				
2243				
2244				
2245				
Total Supplies (2200)				

		Items	Total Estimate	Approved
<b>3 OTHER SERVICES AND CHARGES</b>				
<b>Professional Services (2310)</b>				
2311	-----			
2312	-----			
2313	-----			
2314	-----			
2315	-----			
<b>Communication and Transportation (2320)</b>				
2321	-----			
2322	-----			
2323	-----			
2324	-----			
2325	-----			
<b>Printing and Advertising (2330)</b>				
2331	-----			
2332	-----			
2333	-----			
2334	-----			
2335	-----			
<b>Insurance (2340)</b>				
2341	-----			
2342	-----			
2343	-----			
2344	-----			
2345	-----			
<b>Utility Services (2350)</b>				
2351 Utilities	-----			
2352 Intersection Lights, etc.	-----			
2353	-----			
2354	-----			
2355	-----			
<b>Repairs and Maintenance (2360)</b>				
2361 Roads	-----			
2362 Bridges	-----			
2363	-----			
2364	-----			
2365	-----			
<b>Rentals (2370)</b>				
2371 Rental of Equipment	-----			
2372	-----			
2373	-----			
2374	-----			
2375	-----			
<b>Debt Service (2380)</b>				
2381	-----			
2382	-----			
2383	-----			
2384	-----			
2385	-----			
<b>Other Services and Charges (2390)</b>				
2391 Other Contractual Services	-----			
2392 Drainage & Other Assessments	-----			
2393 Other Current Charges	-----			
2394	-----			
2395	-----			
<b>Total Other Services and Charges (2300)</b>				



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BUDGET ESTIMATE FOR

County Highway Department

3000 - Construction and Reconstruction  
(see Capital Outlays)

(Office, Board, Commission, Department, Institution or Fund)

Example County

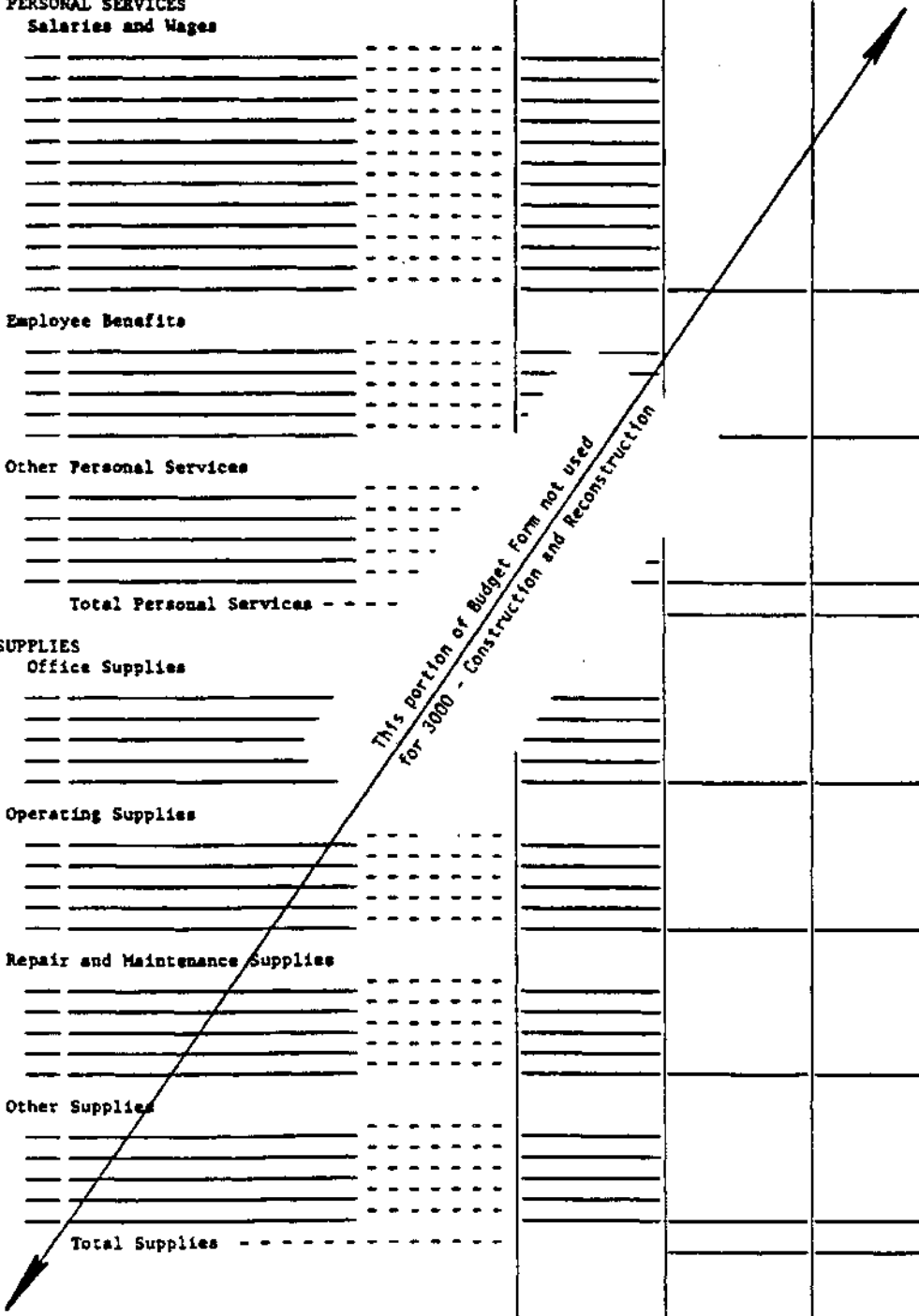
(If City or Town Budget, Enter City or Town Name)

(If County Budget, Enter County Name)

For Calendar Year 19\_\_

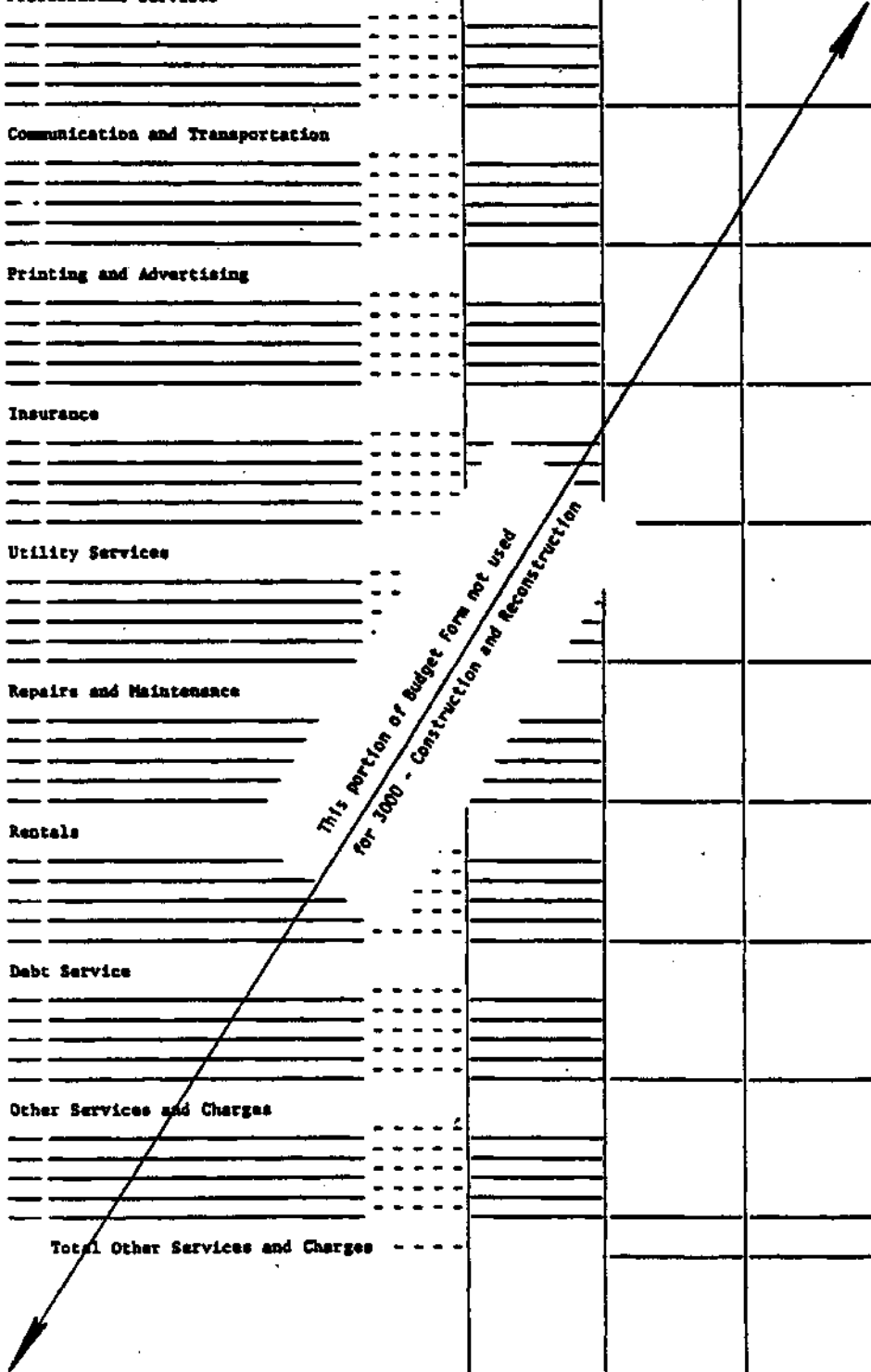
			Items	Total Estimate	Approved
<b>1 PERSONAL SERVICES</b>					
<b>Salaries and Wages</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Employee Benefits</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Other Personal Services</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Total Personal Services - - -</b>					
<b>2 SUPPLIES</b>					
<b>Office Supplies</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Operating Supplies</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Repair and Maintenance Supplies</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Other Supplies</b>					
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		
<b>Total Supplies - - -</b>					

This portion of Budget Form not used for 3000 - Construction and Reconstruction



		Items	Total Estimate	Approved
<b>3 OTHER SERVICES AND CHARGES</b>				
<b>Professional Services</b>				
_____	.....			
_____	.....			
_____	.....			
<b>Communication and Transportation</b>				
_____	.....			
_____	.....			
<b>Printing and Advertising</b>				
_____	.....			
_____	.....			
<b>Insurance</b>				
_____	.....			
_____	.....			
<b>Utility Services</b>				
_____	.....			
_____	.....			
<b>Repairs and Maintenance</b>				
_____	.....			
_____	.....			
<b>Rentals</b>				
_____	.....			
_____	.....			
<b>Debt Service</b>				
_____	.....			
_____	.....			
<b>Other Services and Charges</b>				
_____	.....			
_____	.....			
<b>Total Other Services and Charges</b>				

*This portion of Budget Form not used  
for 3000 - Construction and Reconstruction*





County Highway Department

3000 - Construction and Reconstruction

		Items	Total Estimate	Approved
4 CAPITAL OUTLAYS				
Land	(3410)			
_____	-----	_____		
_____	-----	_____		
_____	-----	_____		
_____	-----	_____		
Buildings	(3420)			
_____	-----	_____		
_____	-----	_____		
_____	-----	_____		
Improvements Other Than Building	(3430)			
3431 Road	-----	_____		
3432 Road	-----	_____		
3433 Road	-----	_____		
3434 Road	-----	_____		
3435 Road	-----	_____		
Machinery and Equipment	(3440)			
_____	-----	_____		
_____	-----	_____		
_____	-----	_____		
Other Capital Outlays	(3450)			
3451 Bridge	-----	_____		
3452 Bridge	-----	_____		
3453 Bridge	-----	_____		
3454 Bridge	-----	_____		
3455 Bridge	-----	_____		

(I) (We) hereby certify that the foregoing is a true and fair estimate of the necessary expense of the County Highway Department  
 (Name of Office, Board, Commission, Department, Institution or Fund)  
 for the calendar year 19\_\_ for the purposes therein specified.

Date this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Signature and Title of Officer(s))

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BUDGET ESTIMATE FOR

County Highway Department

4000 - General and Undistributed Expense

(Office, Board, Commission, Department, Institution or Fund)

Example County

(If City or Town Budget, Enter City or Town Name)

(If County Budget, Enter County Name)

For Calendar Year 19\_\_

		Items	Total Estimate	Approved
<b>1 PERSONAL SERVICES</b>				
Salaries and Wages (4110)				
4111	Garage Mechanics & Helpers			
4112				
4113				
4114				
4115				
4116				
4117				
4118				
4119				
Employee Benefits (4120)				
4121	Social Security Contributions			
4122	Retirement Contribution (PERF)			
4123	Group Insurance			
4124				
4125				
Other Personal Services (4130)				
4131				
4132				
4133				
4134				
4135				
Total Personal Services (4100)				
<b>2 SUPPLIES</b>				
Office Supplies (4210)				
4211				
4212				
4213				
4214				
4215				
Operating Supplies (4220)				
4221	Gasoline, Oil & Lubricants			
4222	Tires & Tubes			
4223				
4224				
4225				
Repair and Maintenance Supplies (4230)				
4231	Other Garage & Motor Supplies			
4232	Other Supplies			
4233				
4234				
4235				
Other Supplies (4240)				
4241				
4242				
4243				
4244				
4245				
Total Supplies (4200)				

Include Employee Benefits for all employees at this location.

County Highway Department

4000 - General and Undistributed Expense

		Items	Total Estimate	Approved
<b>3</b>	<b>OTHER SERVICES AND CHARGES</b>			
	Professional Services (4310)			
	4311			
	4312			
	4313			
	4314			
	4315			
	Communication and Transportation (4320)			
	4321 Telephone			
	4322 Radio			
	4323 Mileage Allowance			
	4324			
	4325			
	Printing and Advertising (4330)			
	4331			
	4332			
	4333			
	4334			
	4335			
	Insurance (4340)			
	4341 Liability & Casualty Insurance			
	4342 Workmen's Compensation			
	4343			
	4344			
	4345			
	Utility Services (4350)			
	4351 Utilities (Garage, etc.)			
	4352			
	4353			
	4354			
	4355			
	Repairs and Maintenance (4360)			
	4361 Garage & Service Buildings			
	4362 Trucks & Tractors			
	4363 Road Equipment			
	4364 Other Repairs			
	4365			
	Rentals (4370)			
	4371 Land			
	4372 Garage & Service Buildings			
	4373 Equipment for General Use			
	4374			
	4375			
	Debt Service (4380)			
	4381			
	4382			
	4383			
	4384			
	4385			
	Other Services and Charges (4390)			
	4391 Other Contractual Services			
	4392 Refunds, Indemnities & Judgments			
	4393 Other Current Charges			
	4394			
	4395			
	<b>Total Other Services and Charges</b> 4300			

County Highway Department

4000 - General and Undistributed Expense

		Items	Total Estimate	Approved
4	<b>CAPITAL OUTLAYS</b>			
	Land (4410)			
	4411			
	4412			
	4413			
	4414			
	4415			
	Buildings (4420)			
	4421			
	4422			
	4423			
	4424			
	4425			
	Improvements Other Than Building (4430)			
	4431			
	4432			
	4433			
	4434			
	4435			
	Machinery and Equipment (4440)			
	4441 Trucks & Tractors			
	4442 Graders			
	4443 Other Road Equipment			
	4444 Garage Equipment			
	4445 Office Equipment			
	Other Capital Outlays (4450)			
	4451			
	4452			
	4453			
	4454			
	4455			

(I) (We) hereby certify that the foregoing is a true and fair estimate of the necessary expense of the County Highway Department  
 (Name of Office, Board, Commission, Department, Institution or Fund)  
 for the calendar year 19\_\_ for the purposes therein specified.

Date this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Signature and Title of Officer(s))

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**Statement of Salaries and Wages Proposed  
to be Paid Officers and Employees**

**(County Form No. 144)**

STATEMENT OF SALARIES AND WAGES PROPOSED  
TO BE PAID OFFICERS AND EMPLOYEES

(County Form No. 144)

On or before July 1 each officer, board or commission files County Form No. 144, "Statement of Salaries and Wages Proposed to be Paid Officers and Employees" (commonly called the "salary ordinance") with the County Auditor, showing the number and salaries of full-time employees plus the wage rates for hourly employees proposed for the budget-year ahead. If overtime is to be paid, then the overtime rate must be listed.

(IC 36-2-5-3)

The County Auditor submits County Form No. 144 for each county office or department to the Board of County Commissioners for review at the July meeting of the Board.

(IC 36-2-5-4)

Prior to August 20, the Board of County Commissioners shall review and make recommendations to the County Council on the salaries and wage rates proposed (County Form No. 144) by each county office and department.

(IC 36-2-5-4)

At its annual budget meeting in September, the County Council shall consider and act on the statements and recommendations of the Board of County Commissioners.

(IC 36-2-5-11)

A separate Salary Ordinance shall be adopted by the County Council, which fixes the salaries of county officers and employees. Such ordinance shall also fix the number of full-time deputies, assistants and other employees for each office or department. The ordinance shall also fix the wage rates, by position classification, of part-time or hourly-rated employees for which the number of employees shall be limited only by the wage rates set and the funds appropriated therefor.

(IC 36-2-5-11)

The salaries of elected county officials shall not be changed during the budget-year for which fixed, except as may be required to provide a statutory minimum. The salaries of other officers, deputies, assistants, and employees may be changed at any time pursuant to application of the affected office or department and subject to the approval of the County Council.

(IC 36-2-5-13)

The Salary Ordinance finally adopted by the County Council places definite limitations on the number of employees, salaries, and wage rates for the budget-year ahead. These same limitations carry forward to the items for "Personal Services" included in the "Ordinance of Appropriations" (Budget Form 4-A) for each respective office or department.



Form Prescribed by State Board of Accounts

County Form No. 144 (1971)

STATEMENT OF SALARIES AND WAGES  
PROPOSED TO BE PAID OFFICERS AND EMPLOYEES  
CALENDAR YEAR 19...

\_\_\_\_\_  
(Name of Office, Department, Board or Agency) \_\_\_\_\_ County, Indiana

The following statement shows the salaries and wages proposed to be paid to officers and employees of the above named office, department, board or agency during the calendar year 19\_\_.

FULL TIME SALARIED OFFICERS AND EMPLOYEES

<u>Title of Position or Employee Classification</u>	<u>Number</u>	<u>Rate of Monthly Salary</u>	<u>Total Annual Salaries</u>
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	_____	_____	\$ _____

PART TIME AND HOURLY RATED EMPLOYEES

<u>Title of Position or Employee Classification</u>	<u>Rate of Pay*</u>
_____	\$ _____ Per _____
_____	_____ Per _____
_____	_____ Per _____
_____	_____ Per _____
_____	_____ Per _____
_____	_____ Per _____

\* Show rate of pay per month, week, day, hour, etc.

Submitted By: \_\_\_\_\_  
(Signature)

Date \_\_\_\_\_ 19\_\_\_\_  
(Title)

- NOTES**
- (1) This statement must be filed IN DUPLICATE with the County Auditor on or before July 1 each year for salaries and wages to be paid in the ensuing year.
  - (2) The number and salaries to be paid full time officers and employees must be fixed by the County Council. The rates of pay for part time and hourly employees shall likewise be fixed by the County Council but the number to be employed is limited only by the funds appropriated therefor; thus, the amount to be requested in the budget for part time and hourly employees need not be included in this statement.
  - (3) The County Auditor shall complete the reverse side of this form and return one copy to the officer or head of the department, board or agency within 3 days after action thereon by the County Council.

**CERTIFICATE OF COUNTY AUDITOR**

I hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, the County Council adopted an ordinance which included the fixing of salaries and wages of the officers and employees listed on the opposite side hereof in the amounts recommended, except:

Date \_\_\_\_\_ 19 \_\_\_\_

\_\_\_\_\_  
County Auditor



# **Ordinance for Appropriations**

**(Budget Form 4 and 4A)**

## ORDINANCE FOR APPROPRIATIONS

(Budget Forms 4 & 4A)

The appropriation ordinance is subject to the review and approval of the County Council at its regular annual meeting on the first Tuesday after the first Monday of September, of every year, for the purpose of fixing the rate of the tax levy and making appropriations. (IC 36-2-37 & )  
(IC 6-1.1-17-5)

County highway officials should consult the commentary on BUDGET ESTIMATE (Budget Form 1 (1981); the same exceptions and limitations also generally apply to the administration of the ORDINANCE FOR APPROPRIATIONS (Budget Forms 4 & 4A).

In addition Special Note should be made that the Ordinance for Appropriations includes only the major budget classifications set forth in the Budget Estimate (Budget Form 1).

Transfer of Appropriations; After final approval and later in the budget year, the Board of County Commissioners may request, and the County Council may approve the transfer of appropriations from one major classification to another within a specific fund of the county highway department budget (transfers between funds are prohibited); provided the transfer does not authorize the expenditure of more money from the specific fund than the total amount set out in the original approved budget; and further provided that the transfer is approved at a regular public meeting and by proper ordinance. The transfer may be made without notice and without approval of the State Board of Tax Commissioners. However, the County Auditor shall report the transfer to the State Board of Tax Commissioners. (IC 6-1.1-18-6)

Additional Appropriations t If it is desired that more money be appropriated for a particular year than provided in the budget, as finally determined, the provisions of IC 6-1.1-18-5 must be observed. Notice of the meeting of the county council at which the proposed additional appropriations will be considered shall be given in the manner prescribed in IC 5-3-1 at least ten (10) days before the date fixed for the meeting.

The sample Budget Forms 4 and 4A are presented here as information only. County Highway Clerks and Bookkeepers do not have a responsibility for maintaining these forms. However, they should be familiar with the format and make-up of the forms.

In addition, County Highway Clerks and Bookkeepers should" make a special effort to obtain a copy of the Ordinance for Appropriations for the county highway department, as finally approved by the County Council, for the files and records of the county highway department; likewise a copy of all additional appropriations and/or transfers for the county highway departments approved by the County Council. Copies of these documents are available from the County Auditors office.

ORDINANCE FOR APPROPRIATIONS AND TAX RATES

Be it Ordained by the City, or Town, or County of \_\_\_\_\_, Indiana. That for the expenses of the City, or Town, or County government and its institutions for the year ending December 31, 19\_\_\_\_, the sums of money shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition for the purpose of raising revenue to meet the necessary expense of city, or town, or county government, tax rates are shown on Budget Form 4-B and included herein. Two (2) copies of Budget Forms 4-A and 4-B for all funds and departments are made a part of the budget report and submitted herewith.

APPROVED BY:

COMMON COUNCIL OR TOWN BOARD

COUNTY COUNCIL

This Ordinance shall be in full force and effect from and after its passage and approval by the Mayor or Town Board.

Presented to the County Council of \_\_\_\_\_ County, Indiana, and read in full for the first time this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Passed by the Common Council \_\_\_\_\_, 19\_\_\_\_.

Approved by the Mayor \_\_\_\_\_, 19\_\_\_\_.

Attest: \_\_\_\_\_ President County Council

Mayor

County Auditor and/or Clerk of County Council

Presented to the County Council of \_\_\_\_\_ County, Indiana, and read in full for the second time, and adopted, this \_\_\_\_\_, 19\_\_\_\_, by the following vote:

Yea \_\_\_\_\_ Nay \_\_\_\_\_

City Clerk or Clerk-Treasurer \_\_\_\_\_

Passed by the Board of Town Trustees \_\_\_\_\_, 19\_\_\_\_.

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Council Member \_\_\_\_\_ Council Member

Town Clerk-Treasurer \_\_\_\_\_

Attest:

County Auditor and/or Clerk of County Council







# Highway Supervisor's Requisition

(County Form No. 116)

**COUNTY HIGHWAY SUPERVISOR'S REQUISITION**

(County Highway Form No. 116)

Required by law to be filed by the County Highway Supervisor with the County Auditor for all tools, implements, supplies, materials and equipment that are needed and on which bids are to be received by the Board of County Commissioners. (IC 8\*18-2-1) Each requisition shall have attached thereto detailed specifications which shall be recognized standard specifications to allow competitive bidding. The requisitions must state an exact or maximum quantity of each item, such as "1000 tons" or "1000 tons or less", (but not as "1000 tons, more or less"). The Board of County Commissioners may award a contract under the law for less than the quantity requisition but shall not award a contract or contracts for more than the quantity requisitioned.

N

# COUNTY HIGHWAY SUPERVISOR'S REQUISITION

No. 125

To the Auditor of Example County, Indiana.

The following tools, implements, machinery, supplies, materials, and equipment are hereby requisitioned for maintenance and repair of county roads and bridges under my supervision.

ITEM	QUANTITY	UNIT	DESCRIPTION	DATE WANTED
	As required		<p style="text-align: center;"><b>TIRES AND TUBES</b></p> <p>Truck tires and tubes as follows:</p> <p>6:00 x 9 -- 4 ply                      6:00 x 16 -- 4 ply                      6:50 x 16 -- 6 ply                      7:00 x 16 -- 10 ply                      7:50 x 20 -- 6 ply                      9:00 x 20 -- 10 or 12 ply</p> <p>Tractor tires and tubes as follows:</p> <p>10:00 x 20 -- 8 ply                      11:00 x 20 -- 12 ply                      13:00 x 20 -- 10 ply                      13:00 x 32 -- 8 or 10 ply                      14:00 x 24 -- 10 ply                      14:00 x 28 -- 10 ply                      10:00 x 28 -- 6 ply                      12:00 x 26 -- 6 ply                      12:00 x 28 -- 6 ply</p> <p>Motor Grader tires and tubes as follows:</p> <p>14:00 x 24 -- 10 or 12 ply                      13:00 x 24 -- 10 or 12 ply                      10:00 x 24 -- 10 or 12 ply                      18:4 x 30 -- 6 or 8 ply</p> <p>Standard make, first line nylon truck, tractor and grader tires and tubes in sizes listed above. Guarantee of price for six months or 1 year. Each size should be priced with list price less discount.</p>	Year of 1980

Detailed specifications for machinery, equipment and materials above requisitioned are hereto attached.

Signed this X day of X, 19.....

X  
County Highway Supervisor

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# **Bid Proposals (by Vendor)**

**(Form No. 95)**

**BID PROPOSAL (By Vendor)**

(Form No. 95)

**Indiana's Public Purchase Law CIC 5-17-1) and CIC 36-1-9) require that Bid Proposals to furnish materials, equipment, goods or supplies to state or local units of government be submitted by the Bidder on forms prescribed by the State Board of Accounts. The Bid Proposal (by Vendor), along with a Non-Collusion Affidavit, (Form #95) is the currently prescribed form to serve this need and purpose.**

**The bid entries to be made on this form will depend of course, on the specifications and other requirements set forth in the published Notice-to-Bidders; otherwise most other entries are generally self-explanatory.**









Revised Form No. 85 (1940)

**BID OF**

Address

**For  
MATERIAL OR MATERIALS,  
EQUIPMENT, GOODS  
OR SUPPLIES**

Filed \_\_\_\_\_ 19\_\_\_\_

**THIS BID ACCEPTED FOR THE  
FOLLOWING CLASSES OR ITEMS**

this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

P. O. No. Issued: \_\_\_\_\_

Date \_\_\_\_\_

IF NO PART OF BID IS ACCEPTED, WRITERS THIS  
FORM "REJECTER" ABOVE PLACE  
Barnhart P.A. Co., Lafayette, La.

# **Purchase Order**

**(General Form No. 98)**

PURCHASE ORDER

(General Form No. 98)

Required to be used for all purchases by the highway department. (IC 5-17-1-4) and (IC 36-1-9-10)

Purchase orders are to be made in triplicate, the original copy given to the vendor at time of purchase, duplicate copy sent to the county auditor's office and triplicate copy kept in the highway department. The completed purchase order should show the actual or estimated amount of the purchase, appropriation balance and certification of an unobligated balance in the appropriation sufficient to pay for the order.

Provision is made on the form for certification of delivery by the receiving person. A delivery ticket or memo should be secured for each item purchased by the highway department.

When frequent purchases of an item are made from the same vendor, one purchase order may be written on the first of each month covering the estimated total of such purchases during the month.

Emergency purchases made by the highway supervisor pursuant to the provisions of IC 36-1-9-1 should be ordered on this form. Such emergency purchase orders should show the words "EMERGENCY ORDER" in the upper right hand section. A rubber stamp may be secured for this purpose.

Emergency purchases by the highway supervisor may not exceed \$500.00 in any one month. Emergency purchase orders should be totaled at the end of each month to verify that this limitation has not been exceeded.

It is to be noted that this limitation applies only to purchases of supplies, tools and materials, and does not apply to repair of tools, implements and equipment performed by persons or firms outside the county highway. The \$500.00 limitation applies to the total of all emergency purchases in any one month and does not mean that up to \$500.00 worth of each class of supplies, tools and materials may be purchased each month.



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# **Bid Proposal (by Contractor)**

**(Form No. 96)**

**BID PROPOSAL (By Contractor)**

(Form No. 96)

Indiana's Public Works Law (IC 5-16-1) and (IC 36-1-12) requires that Bid Proposals to furnish labor, equipment and/or materials that undertake and complete a construction or reconstruction of a public works, road or bridge project for a state or local unit of government, be submitted by the Bidder on forms prescribed by the State Board of Accounts. The Bid Proposal (by Contractor), along with a Hon-Collusion Affidavit, (Form #96) is the currently prescribed form to serve this need and purpose.

The bid entries to be made on this form will depend of course, on the plans, specifications and other requirements published In the Notice-to-Bidders; otherwise most other entries are generally self-explanatory.

Other prescribed forms not included here, but related to the Contractors Bid Proposal are:

**STANDARD QUESTIONNAIRES AND FINANCIAL STATEMENT FOR BIDDERS, (Form #96A)**  
**CONTRACTOR'S COMBINATION BID BOND AND BOND FOR CONSTRUCTION, (Form #86)**  
**CONTRACTOR'S BOND CONSTRUCTION, (Form #86A)**



GENERAL BID FOR PUBLIC WORK  
 Prescribed by the State Board of Accounts

Form No. 21—Revised 1934

**CONTRACTOR'S BID**

ON \_\_\_\_\_  
Insert date of work  
 \_\_\_\_\_, Indiana, \_\_\_\_\_, 19\_\_\_\_

To \_\_\_\_\_  
 \_\_\_\_\_

Pursuant to notices given, the undersigned proposes to furnish all material and labor necessary to complete the \_\_\_\_\_  
Insert name of work

to be located \_\_\_\_\_

according to the plans and specifications prepared by \_\_\_\_\_  
Engineer or Architect

now on file in the office of \_\_\_\_\_

for the sum of \_\_\_\_\_  
State amount in figures and words

If extra work is necessary to extend the foundations to a greater depth than required by the plans and specifications, or otherwise, such extra work will be completed according to the written instructions of the architect and owner for the following unit prices:

- Excavation \_\_\_\_\_ \$ \_\_\_\_\_ per cu. yd.
- Concrete work (including forms) \_\_\_\_\_ \$ \_\_\_\_\_ per cu. yd.
- Brick work \_\_\_\_\_ \$ \_\_\_\_\_ per M.  
(State whether actual brick or mason's measurement)
- \_\_\_\_\_ \$ \_\_\_\_\_

**ALTERNATE BIDS**

The undersigned also proposes to furnish or to omit all labor and material necessary to complete work as required by the "Alternate Bids", as provided in the plans and specifications as follows:

(State the number of alternate, if given in the specifications; if not, state the exact character of the work which it is proposed to add, or to omit from the work as provided for in the plans and specifications and the amount to be added or deducted from base bid.)

Alternate No. 1

(If additional space is needed for alternates, use blank space on reverse side.)

The Contractor and his sub-contractors, if any, shall not discriminate against any employee or applicant for employment, to be employed in the performance of this contract, with respect to his hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of his race, color, religion, national origin or ancestry. Breach of this covenant may be regarded as a material breach of the contract.

IN TESTIMONY WHEREOF, The bidder has hereunto set his hand this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

IN TESTIMONY WHEREOF, The bidder (a firm) have hereunto set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

(Firm name) \_\_\_\_\_

Individual names { By \_\_\_\_\_

IN TESTIMONY WHEREOF, The bidder (a corporation) has caused this proposal to be signed by its President and Secretary and affixed its corporate seal this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

(Seal)

\_\_\_\_\_  
Name of corporation  
\_\_\_\_\_  
President  
\_\_\_\_\_  
Secretary

**TERMS OF ACCEPTANCE**

The above bid is accepted or rejected this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ subject to the following conditions: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Signed) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest \_\_\_\_\_

Note: Bidders for work for all municipalities, except counties, use this form.

Enclosed herewith find certified check for \$ \_\_\_\_\_, being \_\_\_\_\_ % of the maximum bid herein, made payable to \_\_\_\_\_  
Name of officer and municipality

The proceeds of which are to remain the absolute property of said \_\_\_\_\_  
Municipality  
if \_\_\_\_\_  
Bidder shall not within \_\_\_\_\_ days after notice of acceptance of the within bid, enter into a written contract, and secure said contract by a bond for the full amount of the contract to the approval of the proper officials of said \_\_\_\_\_  
Municipality

Note: Bidders on county work use this form.

Enclosed herewith find a bidder's bond in an amount equal to the maximum bid herein, subject to the approval of the board of county commissioners, conditioned as follows: That if the board of county commissioners shall award \_\_\_\_\_ the contract for said work, that \_\_\_\_\_

shall within \_\_\_\_\_ days enter into a contract with said board for said work and shall well and faithfully do and perform the same in all respects according to the plans and specifications adopted by said board and according to the time, terms and conditions specified in said contract to be entered into and shall promptly pay all debts incurred in the prosecution of said work.

**NON-COLLUSION AFFIDAVIT**

The bidder, by its officers and \_\_\_\_\_ agents or representatives present at the time of filing this bid, being duly sworn, on their oaths say that neither they nor any of them, have in any way, directly or indirectly, entered into any arrangement or agreement with any other bidder, or with any public officer of such \_\_\_\_\_ whereby such affiant or affiants or either of them, has paid or is to pay to such other bidder or public officer any sum of money, or has given or is to give to such other bidder or public officer anything of value whatever, or such affiant or affiants or either of them has not, directly or indirectly, entered into any arrangement or agreement with any other bidder or bidders, which tends to or does lessen or destroy free competition in the letting of the contract sought for by the attached bids; that no inducement of any form or character other than that which appears upon the face of the bid will be suggested, offered, paid or delivered to any person whomsoever to influence the acceptance of the said bid or awarding of the contract, nor has this bidder any agreement or understanding of any kind whatsoever, with any person whomsoever to pay, deliver to, or share with any other person in any way or manner, any of the proceeds of the contract sought by this bid.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subscribed and sworn to before me by \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_  
My Commission expires \_\_\_\_\_

Subscribed and sworn to before me by \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_  
My Commission expires \_\_\_\_\_

Subscribed and sworn to before me by \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_  
My Commission expires \_\_\_\_\_

Form No. 10 - Revised 1966

**BID OF**

Contractor

Address

F08

10

F04

Action taken

# **Claim**

**(County Form No. 17)**

**CLAIM**

(County Highway Form No. 17)

Claims for payment shall be properly itemized and certified by the vendor on this form. The claims must be completely itemized or have attached thereto a fully itemized invoice, certified to by the claimant. The original purchase order should be attached to the claim or the purchase order number shall be entered on the face of the claim or invoice.

Claims shall have attached thereto all delivery tickets, freight bills and other applicable supporting data. Claims shall be thoroughly audited and checked to contract terms, with an adding machine tape attached where the claim contains more than one item.

In the space provided on the form the county highway supervisor shall certify to the correctness of each claim. The claim, with all supporting invoices or other data, shall be filed with the county auditor for payment in the manner provided by law for the payment of other county claims.

Form Prescribed by State Board of Accounts

Revised County (Blank) Form No. 17

A claim, to be properly itemized, must show: Kind of service, where performed, dates service rendered, by whom, rate per day, number of hours, rate per hour, price per foot, per yard, per hundred, per pound, per ton, etc.

**County, Indiana:**

Super Service Tire Shop  
County Seat, Indiana

To.....Dr.

On Account of Appropriation for 4362 Repairs and Maintenance .....

19. 80.	ORDER NO.	ITEMIZED CLAIM	DOLLAR CTS.	
11-6		Invoice No. 73-71 1- 9:00 x 20 Transport Tube	8	68
		2 Mountings	1	2 75
11-6		Invoice No. 73-67 1- 9:00 x 20 HD Transport F T	5	4 44
		2- 9:00 x 20 Mountings	1	7 25
11-5		Invoice No. 73-63 2- 9:00 x 20 Tire repairs	1	0 50
		1- 9:00 x 20 Tube	8	68
		Total	1	1 2 30
		Invoices attached Purchase order No. 89		

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due after allowing all just credits, and that no part of the same has been paid.

.....X  
By: X.....

CLAIM No. \_\_\_\_\_ WARRANT No. \_\_\_\_\_

IN FAVOR OF

\_\_\_\_\_

§ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION  
FOR

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Allowed \_\_\_\_\_ 19\_\_\_\_

In the sum of \$ \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Commissioners

I have examined the within claim and hereby certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon: { Contract  
Statutory Authority

That it is apparently { Correct  
Interest

Auditor.

I certify that the within bill is true and correct; that the supplies and materials therein itemized and for which charge is made were ordered by me and were necessary to the public business; that each and every item has been delivered to me at prices mentioned, and was in accordance with contract, except \_\_\_\_\_

19



# **Schedule of Claims**

**(County Highway Form No. 3)**

Prescribed by State Board of Accountants  
The Hollenback Press, Inc., Indianapolis

County Highway Form No. 3 (1923)

**SCHEDULE OF CLAIMS**

Example

County Highway Department

For Period Beginning October 23 1980 and Ending November 22 1980 Sheet 1 of 1 Sheets

CLAIM No.	DATE OF WARRANT	WARRANT No.	IN FAVOR OF	DISTRIBUTION OF EXPENSE	
				APPRO. No.	AMOUNT
			Co. Hwy. Fund	AMOUNT FORWARDED	366531 20
102	Dec. 3	4417	Payroll	1111	1103 29
103	"	4418	"	1113	1527 36
104	"	4419	"	1114	747 88
105	"	4420-4440	"	2111	7652 10
106	"	4441-4442	"	2112	1575 24
107	"		Social Security	4121	289 00
108	"	5606	Acme Telephone Co.	1324	25 36
109	"	5607	Public Service Co.	4351	42 75
110	"	5608	Quality Oil Company	4352	487 50
111	"	5609	Jones Motor Company	4362	10 01
112	"	5610	Evans Sales and Service	4362	25 25
113	"	5611	Construction Equipment, Inc.	4363	251 12
114	"	5612	Quality Oil Company	4352	1010 00
115	"	5613	High Grade Stone Corp.	2231	5767 05
116	"	5614	Crushed Stone Company	2231	1445 10
117	"	5615	Lincoln Gravel-Readymix, Inc.	2242	422 30
118	"	5616	Center County Farm Bureau	2235	22 20
119	"	5617	Construction Equipment, Inc.	4441	5540 00
			Total Expense 10/23 - 11/22		27943 51
			Balance 11/22		338587 69
			TOTAL		

Warrant No. \_\_\_\_\_ to \_\_\_\_\_

Dated \_\_\_\_\_, 19\_\_\_\_

**SCHEDULE OF CLAIMS  
COUNTY HIGHWAY DEPARTMENT**

Partial Beginning \_\_\_\_\_ 19\_\_\_\_

and Ending \_\_\_\_\_ 19\_\_\_\_

Total \_\_\_\_\_ \$ \_\_\_\_\_

**FILED**

Official Title \_\_\_\_\_



# **Register of Claims**

**(General Form No 364)**

**(Optional)**

## REGISTER OF CLAIMS (optional)

(General Form No. 364 (1979))

This is a relatively new form prescribed by the State Board of Accounts in 1979, pursuant to IC 5-11-10-2 as amended by 1979 PL 37.

The use of this form eliminates the requirement that each individual claim (Form 17) be signed by the Board of County Commissioners, instead the entire listing on the Register of Claims may be approved by a single signature by members of the Board of County Commissioners.

Even though this form (Register of Claims) is authorized by statute the actual practice of using the form is optional with the Board of County Commissioners.

The authorization for the use of this form provided in IC 5-11-10-2 reads as follows:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid.

The state board of accounts shall prescribe a form which will permit claims from two (2) or more claimants to be listed — on a single document and, when such list is signed by members of the governing body showing the claims and amounts allowed each claimant and the total claimed and allowed as listed on such document, it shall not be necessary for the members to sign each claim.

The form prescribed under this section shall be prepared by or filed with the disbursing officer of the political subdivision, together with the supporting claims, and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office.

Where under any law it is provided that each claim be allowed over the signatures of members of a governing body, or a claim docket or claim and allowance docket be prepared listing claims to be considered for allowance, the form and procedure prescribed in this section shall be in lieu of the provisions of the other law.

/ Notwithstanding this section, the publication required by  
 (\*) ---- ic 17-3-30 [repealed] must state each claim for which a separate warrant or check is to be issued by the disbursing officer."

(\*) IC 17-3-30 repealed 1981  
 Refer to IC 5-3-1







# **County Highway Department Claim**

**(County Form No. 17-HD)**

## COUNTY HIGHWAY DEPARTMENT CLAIM

(County Form No. HD17) '

Designed to meet the requirements of the law governing construction and reconstruction projects, where county highway equipment, materials and employees are used on such a project. (IC 5-16-1-1) Complete instructions will be found on the reverse side of the form. In counties where all construction and reconstruction work is done by contract, this form will not be needed.

The information for preparation of the claim will be obtained from the county highway daily work report, showing the hours worked by the employee and the hours equipment was used on a construction project. The information for materials and supplies will be obtained from the REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18), where supplies and materials are issued from stock. Supplies and materials purchased from a vendor and paid for from the project appropriation will not be included on the claim. Instructions with respect to the wages of employees and the reimbursement for employee's benefits are explained on the form.

All employees' benefits, including without limitation the employer's share of social security, group insurance, retirement benefits and workmen's compensation shall be budgeted and paid from the county highway fund and the amount due that fund for such expense shall be billed against the project appropriation. Therefore, regardless of whether the employees' wages are paid from the project appropriation or from the personal service appropriation accounts in the county highway budget, the amount due the county highway fund for employees' benefits shall be billed on this claim form and the county highway fund reimbursed.

Prescribed by State Board of Accounts

County Form No. 17HD (1972)

**COUNTY HIGHWAY DEPARTMENT CLAIM**  
 (For use in reimbursing County Highway Fund for expenses  
 incurred on construction or reconstruction projects)

CHARGE TO

PAY TO

\_\_\_\_\_ Fund

Treasurer, \_\_\_\_\_ County  
 (For credit to County Highway Fund)

Account No. \_\_\_\_\_

\_\_\_\_\_  
 (Name of Project)

The following expenses were incurred during the month of \_\_\_\_\_, 19\_\_\_\_, chargeable to the above named project for which reimbursement is due the County Highway Fund:

Description	No. of Units*	Unit Price	Amount Due
<b>A. EQUIPMENT USAGE</b>			
1. Trucks . . . . .			
2. Graders. . . . .			
3. Pavers . . . . .			
4. Draglines. . . . .			
5. _____ . . . . .			
6. _____ . . . . .			
7. _____ . . . . .			
8. _____ . . . . .			
<b>B. MATERIALS AND SUPPLIES</b>			
1. Stone . . . . .			
2. Gravel . . . . .			
3. Culvert Pipe . . . . .			
4. _____ . . . . .			
5. _____ . . . . .			
6. _____ . . . . .			
<b>C. PERSONAL SERVICES (See Instructions Reverse Side).</b>			
<b>D. EMPLOYEES' BENEFITS (See Instructions Reverse Side)</b>			
% of \$ _____ . . . . .			
<b>TOTAL DUE COUNTY HIGHWAY FUND.</b>			

I, \_\_\_\_\_, County Highway Supervisor, hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

\_\_\_\_\_  
 County Highway Supervisor

\*Show after No. of Units whether per hour, per day, per ton, etc.

**INSTRUCTIONS**

This form is to be used only when county highway equipment, materials and employees are used on a construction or reconstruction project, for which reimbursement is due the County Highway Fund. It is designed to meet the requirements of the Indiana Code, 5-16-1-1, as amended by Public Law 41, Act 1977, where a project estimated to cost less than \$30,000.00 is performed by means of the county's own employees and owned or leased equipment. This law contains the following wording with respect to determining whether the estimated cost of the work is less than \$30,000.00: --- (\*\*)

"The term 'cost of such work' shall include the cost of materials, labor, equipment, rental, reasonable rate for use of trucks and heavy equipment owned and all other expenses incidental to performance of the work."

Where a contract is awarded for the project or where all costs of the work are paid directly from the appropriation and fund in which the project is budgeted, this form is not needed. However, in instances where county equipment, materials and/or employees are used on such a project, this form shall be prepared and the following further instructions shall be observed.

1. Prepare a separate claim for each calendar month and for each project.
2. Under "A-Equipment Usage," itemize each type of equipment to show the number of hours or days used, the unit rate and the total amount due. The hourly or daily unit rate for each type of equipment shall be established each year by the board of commissioners. Such rate should be comparable to rates determined from county highway department cost records or from standard costs published for use of contractors.
3. Under "B-Materials and Supplies," itemize material and/or supplies furnished from stockpile or warehouse which were paid for from the County Highway Fund. This section will not be used where materials and supplies are paid for from the project account.
4. In "C-Parsonal Services," show total wages of employees paid from the County Highway Fund to be charged to each project. Attach a schedule showing the name of each employee, hours worked, rate per hour and total amount due. This section will not be used where a separate payroll is prepared and the employees are paid direct from the project appropriation.
5. Under "D-Employees' Benefits," enter the amount contributed from the County Highway Fund for employees' benefits. The percentage should be determined from the prior year's expenditures by the county for the employer's share of social security, group insurance, retirement benefits and workmen's compensation, related to the total payroll for the year. The percentage thus obtained will be multiplied times the payroll paid from or charged to the project appropriation.
6. File the claim with the county auditor, in the same manner as other claims, for payment from the project appropriation and fund affected. The warrant issued by the auditor shall then be received by applications to pay, receipt and quitclaim to the County Highway fund. No appropriations in the highway department budget shall be credited with such receipts.

(\*) Revised 1981 to: IC 36-1-12-3 as added by 1981 PL57

(\*\*) New limit increased to \$75,000

Claim No. \_\_\_\_\_ Warrant No. \_\_\_\_\_

**IN FAVOR OF**

Treasurer, \_\_\_\_\_ County  
(For credit to County Highway Fund)

\$ \_\_\_\_\_

Account No. \_\_\_\_\_

Fund \_\_\_\_\_

Name of Project \_\_\_\_\_

Allowed \_\_\_\_\_, 19 \_\_\_\_\_

In the sum of \$ \_\_\_\_\_

Commissioners \_\_\_\_\_ County

Filed \_\_\_\_\_

County Auditor \_\_\_\_\_

## **COST ALLOCATION RECORDS**

# Summary — Recap of Cost Allocation Records

## Summary - Recap Cost Allocation Records

This group of records and reports for Indiana County Highway Departments brings together the detailing of the purpose and object for which expenditures have been made. The day-to-day operations of the county highway department involves numerous applications of labor, materials, supplies and equipment to carry out the maintenance, repair and construction program for county roads and bridges. While the keeping of these records requires the constant attention of the county highway clerk and bookkeeper, it also requires the attention and cooperation of each and every county highway employee.

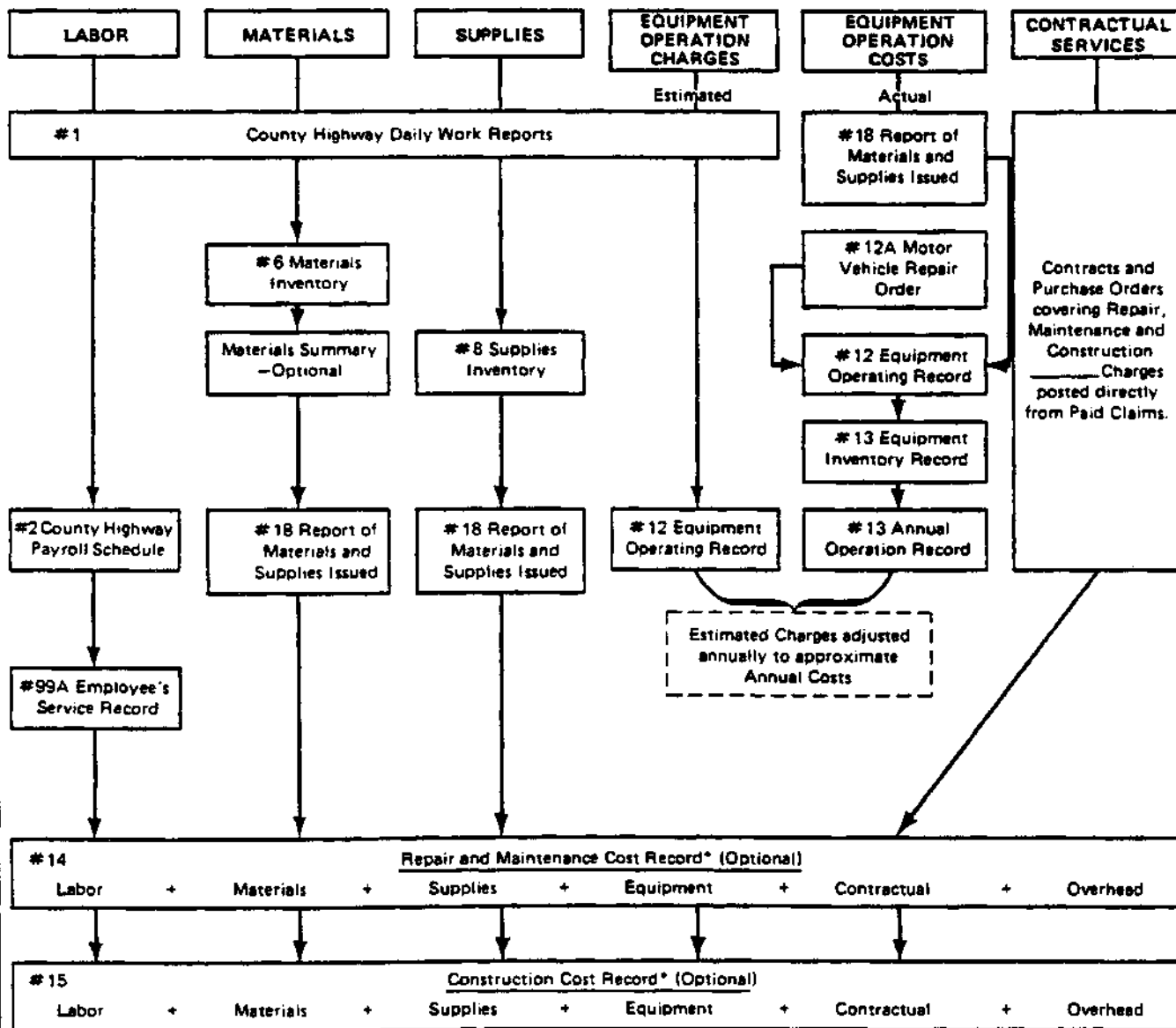
The forms (by name and number) for recording and reporting these activities are set out in the Chart on the facing page and are listed as follows:

COUNTY HIGHWAY DAILY WORK REPORTS	(Form #1or #1A)
COUNTY HIGHWAY PAYROLL SCHEDULE	(Form #2) (Form
EMPLOYEES' SERVICE RECORD	I99A) (Form #6)
MATERIALS INVENTORY RECORD	(Optional) (Form
MATERIALS SUMMARY	#8) (Form #18)
SUPPLIES INVENTORY RECORD	(Form #12)
REPORT OF MATERIALS AND SUPPLIES ISSUED	(Form #12A)
EQUIPMENT OPERATING RECORD	(Form #13)
MOTOR VEHICLE REPAIR ORDER	(Form #13)
EQUIPMENT INVENTORY RECORD	(Optional)
ANNUAL OPERATION RECORD	(Optional)
REPAIR AND MAINTENANCE COST RECORD	
CONSTRUCTION COST RECORD	

## CHART OF COST ALLOCATION RECORDS

Labor, Materials, Supplies, Equipment Charges and Contractual Services are charged to:

- |  |  |
|--|--|
| (1) Maintenance and Repair<br>(a) Roads (all types*)<br>(b) Bridges (all types*) | (2) Construction or Reconstruction<br>(a) Roads (by individual project)<br>(b) Bridges (by individual project) |
|--|--|



\*Separate Cost Record Reports may be prepared for Bridges and for each Road Surface Type if desired.

BLANK



# **County Highway Daily Work Report**

**(County Highway Form No. 1)**

**(County Highway Form No. 1A)**

## COUNTY HIGHWAY DAILY WORK REPORTS

(County Highway Form No. 1)

Each employee is required to fill out and file this report on a daily basis. It is designed to show the name of the employee\* the date of service, the specific work performed on that day, the number of boors worked, and the type of work performed. If the employee is an operator of equipment, the report must also show the equipment number and certain other information to be provided on the form, including the mileage traveled and the number of hours the equipment was used. Unless there is an otherwise good reason, the distribution of time worked should be reported to the nearest one-half (*h*) hour.

The employee must also attach to the daily work report all delivery tickets, sales tickets and invoices, including copies of REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18), for supplies and materials issued from highway department stock inventory. This information will be essential to the county highway department bookkeeper in posting to the EQUTPKENT OPERATING RECORD (Form #12), the INVENTORY RECORDS (Forms #6 and #8); and if purchases were made from a vendor, this information will be required for the audit of vendors\* claims submitted for payment.

Under "Construction and Reconstruction"<sup>11</sup>, provision is made to report the time of the employee, the use of county equipment and the use of materials and supplies on each construction project, chargeable to the specific project. If the project appropriation has been made under the Local Road and Street Fund or the Cumulative Bridge Fund - then in such cases, the County Highway Fund is to be reimbursed (for the project charges) from the approved project appropriation. (See "County Highway Department Claim", County Form 17HD)

Under "Maintenance and Repair", provision is made for separately showing time spent on "Roads" from time spent on "Bridges". This is designed for use by those counties budgeting expenses of bridge maintenance and repair out of the Cumulative Bridge Fund, in which case, the County Highway Fund is likewise, reimbursed (for such charges) from the Cumulative Bridge Fund. Blank columns are provided for other categories of maintenance, such as snow removal, weed mowing, or patching.

This form is used for posting to the EMPLOYEE'S SERVICE RECORD (Form #99A), and for preparing payrolls. Where an employee is entitled to vacation, sick or other leave, including pay for legal holidays, under policies established by the Board of County Commissioners, the form is also used to report such leave by simply entering the employee's name, the date, the type of leave allowed, and by extending the hours for which the employee is to be paid.

Under "Other", provision is made for showing time spent at the "County Garage" on Equipment Repair or other assigned work details. Blank columns are also provided for holiday, vacation, and/or sick leave.

## COUNTY HIGHWAY DAILY WORK REPORT

Name of Employee: \_\_\_\_\_ Date: \_\_\_\_\_, 19\_\_

PROJECT OR LOCATION: (If work was on two or more construction projects describe each project separately by code "A", "B", etc.)

EQUIPMENT NUMBER	Speedometer		Total Miles	Number of Hours	CONSTRUCTION AND RECONSTRUCTION				MAINTENANCE AND REPAIR		OTHER	
	Begin	End			Project A	Project B	Project C	Project D	Roads	Bridges	County Garage	
<b>LABOR - TOTAL HOURS FOR DAY</b>												

MATERIALS - SUPPLIES - REPAIRS: (Describe and attach delivery or sales tickets, invoices, etc)

IN ←  
 ← OUT





## COUNTY HIGHWAY DAILY WORK REPORTS

(County Highway Form No. 1A)

County Highway Form No. 1A is suggested as an alternative to the County Highway Form No. 1 on page 126A. The form has been designed so the information recorded can be transferred to a computer based highway accounting system. One such system is being developed by HERPICC and a separate document for computer application will be prepared.

Each employee is required to fill out and file this report on a daily basis. It is designed to show the name of the employee, work category, the date of service, the location and the specific work performed on that day, the number of hours worked, and the type of work performed. If the employee is an operator of equipment, the report must also show the equipment number and certain other information to be provided on the form, including the mileage traveled and the number of hours the equipment was used. Unless there is an otherwise good reason, the distribution of time worked should be reported to the nearest one-half (1/2) hour. If the operator delivers material or uses it on the road as part of the activity for the day, this also has to be recorded in the space provided. Materials and supplies (fuel, parts, etc.) used for each vehicle or equipment by the driver/operator can be recorded in the space provided.

The employee must also attach to the daily work report all delivery tickets, sales tickets and invoices, including copies of REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18), for supplies and materials issued from highway department stock inventory. This information will be essential to the county highway department bookkeeper in posting to the EQUIPMENT OPERATING RECORD (Form 1112), the INVENTORY RECORDS (Forms //6 and #8); and if purchases were made from a vendor, this information will be required for the audit of vendor's claims submitted for payment.

Highway work undertaken by a county highway department have been coded as different "Activities" and detailed instructions with appropriate codes for completing Form 1A are presented in Appendix D. Using the defined Highway Activities, each county highway department can monitor "Maintenance and Repair" and "Construction and Reconstruction" work undertaken by the staff on roads and bridges. Space is provided for recording the location of work performed for each activity along each line provided.

When used with a computer database, information can be recorded directly from the form into the computer for each location and activity.

Activities undertaken can be charged to the appropriate Highway Fund. If the project appropriation has been made under the Local Road and Street Fund or the Cumulative Bridge Fund - then in such cases, the County Highway Fund is to be reimbursed (for the project charges) from the approved project appropriation. (See "County Highway Department Claim", County Form 17HD).

This form is used for posting to the EMPLOYEE'S SERVICE RECORD (Form //99A), and for preparing payrolls. Where an employee is entitled to vacation, sick or other leave, including pay for legal holidays, under policies established by the Board of County Commissioners, the form is also used to report such leave by simply entering the employee's name, the date, the type of leave allowed from the list of activities in Appendix D1.

Under Additional Comments, information not recorded on the form but useful for the work can be written. The daily Start Time and Time Out can be recorded in the space provided.

**COUNTY HIGHWAY DAILY WORK REPORT**

Name of Employee:  Work Category  Date:

ACTIVITY LOCATION				LABOR		EQUIPMENT		MATERIALS DELIVERED*			
DESCRIPTION	FROM	TO	SECTION NUMBER	ACTIVITY CODE	HOURS	NUMBER	COUNTMETER READING	MILES/HOURS	TYPE	CODE	QUANTITY
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
ADDITIONAL COMMENTS				ACCOMPLISHMENT (Daily Production)		OTHER MATERIALS/SUPPLIES* (Actual Delivery/Sales Tickets)					
				Activity Code	Total Units	Equipment Number	Material Type	Code	Quantity		
TIME IN											
TIME OUT											

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# **County Highway Payroll Schedule**

**(County Highway Form No. 2)**

COUNTY HIGHWAY PAYROLL SCHEDULE

(County Highway Form No. 2)

Required for the payment of all payrolls of the county highway department. Instructions for preparation of the payroll are printed on the reverse side of the form. " The payroll should be prepared from the EMPLOYEE'S DAILY WORK REPORTS (Form #1) and from the EMPLOYEE'S SERVICE RECORD (Form #99A) showing the hours worked, including hours for which the employee is entitled to pay for vacation, sick or other leave.

The COUNTY HIGHWAY PAYROLL SCHEDULE should be submitted in duplicate, so the County Auditor may insert the warrant numbers on the highway department<sup>1</sup>'s copy and return it to the department after the payroll is paid.





# **Employee's Service Record**

**(General Form No. 99-A)**

## EMPLOYEE'S SERVICE RECORD

(General Form No. 99A)

Provides a record of each employee's service and a record of vacation leave, sick leave and other leave to which an employee is entitled. For salaried employees, the letter "W" should be\*used to record days worked; for hourly employees the number of hours worked should be entered under each date. Code letters should be used, as shown on the form, for vacation leave, sick leave, holiday leave, lost time or other authorized leave. Posting to this record will be made from the DAILY WORK REPORT (Form #1), filed by each employee. The hours or days for which an employee is to be paid should agree with the payroll schedule filed with the County Auditor.

The leave granted to employees must be supported by a resolution adopted by the Board of County Commissioners or by an order entered of record in the Board's minutes. The use of this record will insure that employees are paid for leave in accordance with the policy adopted by the Board of County Commissioners.

In the "Date Columns", enter the following suggested code letters to show:

- W = Days Worked (salaried employees)
- L <= Days Lost (salaried employees)
- V \* Vacation Leave with Pay
- S \* Sick Leave with Pay
- H » Holiday Leave with Pay
- O = Other Authorized Leave (specify)

GENERAL PAYROLL FORM NO. 90A (REV. 10-75)

(Unit)

### EMPLOYEE'S SERVICE RECORD

YEAR \_\_\_\_\_

PREVIOUS YEAR MONTHS WORKED BEGINNING HOUR OF DAY : DAY OF WEEK		NAME AS ON SOCIAL SECURITY CARD (LAST, FIRST, MIDDLE) ADDRESS		EMPLOYEE NUMBER	
BASIS OF PAY : HR., DAY, WEEK, BI-WEEKLY, MONTHLY		SOC SEC NO		CLASSIFICATION	
DATE OF BIRTH		OFFICE BOARD OR DEPT		BEGIN DATE (EMPL)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31		REGULAR VACATION LEAVE EARNED YEAR BALANCE		SICK LEAVE EARNED YEAR BALANCE	
BALANCE BROUGHT FORWARD FROM LAST YEAR		OTHER LEAVE EXPLANATION		YALB	
JAN.					
FEB.					
MAR.					
APR.					
MAY					
JUNE					
JULY					
AUG.					
SEPT.					
OCT.					
NOV.					
DEC.					

V-VACATION LEAVE    S-SICK LEAVE    L-LOST TIME    OI-OTHER AUTHORIZED LEAVE    SMOV VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.

(DATE)

**EMPLOYEE'S SERVICE RECORD**

YEAR \_\_\_\_\_

REMARKS WORKING BEGINS HOUR OF DAY DAY OF WEEK		NAME AS ON SOCIAL SECURITY CARD (MR. MRS. MISS)		EMPLOYEE NUMBER	
ADDRESS		SOC SEC NO		CLASSIFICATION	
DATE OF BIRTH		OFFICE BOARD OR DEPT		BEGIN. DATE EMP.	
BASIS OF PAY (MO. DAY WEEK. QUARTERLY. MONTHLY)		REGULAR VACATION LEAVE EARNED TAKEN BALANCE		SICK LEAVE EARNED TAKEN BALANCE	
DATE OF BIRTH		OTHER LEAVE TAKEN EXPLANATION		LEAVE ACCRUAL DATE	
BALANCE BROUGHT FORWARD FROM LAST YEAR					
JAN.	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31				
FEB.					
MAR.					
APR.					
MAY					
JUNE					
JULY					
AUG.					
SEPT.					
OCT.					
NOV.					
DEC.					

V-VACATION LEAVE S-SICK LEAVE L-LOST TIME O-OTHER AUTHORIZED LEAVE SHOWN VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.



# **Materials Inventory Record**

**(County Highway Form No. 6]**

## MATERIALS INVENTORY RECORD

(County Highway Form No. 6)

A record of all materials stockpiled by the county highway department required on this form. A separate sheet should be used for each type of material stockpiled and for each stockpile location or site. The description, location, and unit of measurement of the material should be recorded at the top of the form.

Definition: Materials are commodities used in construction or repair of roads, bridges and equipment, such as gravel, stone, asphalt, culvert pipe, bridge steel, bridge lumber, or similar materials. This form will not be needed for materials purchased for immediate use or application to roads or bridges.

When this record is opened at the beginning of each calendar year, the quantity and the total cost of the material should be recorded in the last two columns on the right-hand side. This information is to be secured from the INVENTORY SHEET (Form #315A). The "Total Cost" divided by the "Quantity" equals the amount to be entered in the "Unit Cost" column.

Materials received or stockpiled should be entered in the "Received or Returned" section with corresponding increases in the two columns in the "Balance" section. Materials "Received or Returned\*" will be posted from the invoice, delivery ticket, sales ticket or other document furnished the highway department at the time of delivery. The unit cost is to be recalculated each time that a new supply of materials is received by dividing the new total cost in the "Balance" section by the new quantity on hand as shown in the same section.

Materials "Issued" should be entered in the "Issued" section with corresponding decreases in the two columns in the "Balance\*" section. Materials "Issued" will be posted from the REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18), which should be required for all materials issued from stockpile or warehouse.

Materials returned to stock should be entered in the "Received or Returned" section with corresponding increases in the two columns in the "Balance" section.

If a physical inventory reveals a quantity which does not agree with that shown on the MATERIALS INVENTORY RECORD, the "Quantity" and "Total Cost" columns in the "Balance" section should be adjusted accordingly with proper notation.



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# **Materials Summary**

**(Optional)**

## MATERIALS SUMMARY

(Optional)

Suggested as an optional and supplementary form. The use of this supplementary form will facilitate the keeping and cross-checking of records on road materials issued, particularly stone and gravel, hauled by the county truck units. This form will prove particularly useful in those situations where the county highway department purchases road aggregates from a number of pits and quarries, where several construction and repair projects are in progress at the same time, and where the haul trucks alternate between different pits or quarries and different projects.

There is considerable flexibility in the use of the MATERIALS SUMMARY form and therefore each county will have to adapt the form to its particular need and use. However, as demonstrated by the sample entries, the form is basically a two-way listing of Truck No. 's against material hauled for each day's hauling operation. The entries should generally represent quantities (Tons), with the costs (\$) computed as needed.

It will be necessary to set up a separate form for each quarry or pit source and for both "Construction" and "Repair or Maintenance" project. It may also prove desirable to have separate forms for certain classes or sizes of aggregates. Daily or monthly totals from the MATERIALS SUMMARY form are posted to: REPAIR AND MAINTENANCE COST RECORD (Optional) and CONSTRUCTION COST RECORD (Optional).

In addition to facilitating the keeping of records on road materials, the MATERIALS SUMMARY form provides a convenient method for verifying the vendor's claim and for keeping the delivery of materials within the amount specified in the purchase order.



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# **Supplies Inventory Record**

**(County Highway Form No. 8)**

## SUPPLIES INVENTORY RECORD

(County Highway Form No. 8)

A record of all supplies, other than office supplies is required on this form. A separate sheet should be used for each type of supply item. The description, location and unit of measurement of the supply item should be recorded at the top of the form.

Definition: Supplies are commodities which, after use, are either entirely consumed or show a definite impairment of their physical condition and rapid depreciation after first use, such as traffic paint, weed spray, salt, gasoline, motor oil, tires, batteries, or wire cable.

When this form is initially opened and at the beginning of each calendar year, the quantity and the total cost of the supply item should be recorded in the last two columns on the right-hand side. This information is to be secured from the INVENTORY SHEET (Form #315A). The "Total Cost-divided by the "Quantity" equals the amount to be entered in the "Unit Cost" column.

Supplies received should be entered in the "Received or Returned" section with corresponding increases in the two columns in the "Balance" section. The unit cost is to be recalculated each time that supplies are received by dividing the new total cost in the "Balance" section by the quantity on hand as shown in the same section.

Supplies issued should be entered in the "Issued" section with corresponding decreases in the two columns in the "Balance" section. The information for such postings is to be secured from the REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18).

Supplies returned to stock should be entered in the "Received or Returned" section with corresponding increases in the two columns in the "Balance" section.

If a physical inventory reveals a quantity which does not agree with that shown on the SUPPLIES INVENTORY RECORD, the "Quantity" and the "Total Cost" columns in the "Balance" section should be adjusted accordingly with proper notation.



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# **Report of Materials and Supplies Issued**

**(County Highway Form No. 18)**

REPORT OF MATERIALS AND SUPPLIES ISSUED

(County Highway Form No. 18)

Required to record the quantities and cost of supplies and materials issued from stock. It is designed for use in accounting for garage and motor supplies issued for equipment as well as for supplies and materials issued for roads and bridges.

The form is issued in duplicate, a copy given the receiving employee and the original retained by the issuing employee. The forms may be pre-numbered by the printer or consecutively numbered at each point of origin, at the option of the highway department; however, it will be important that they be consecutively numbered at each point of origin to insure the accountability for each report issued. Both the original and duplicate copies shall be transmitted daily to the highway department bookkeeper and shall serve to post the following records: MATERIALS INVENTORY RECORD, (Form #6); SUPPLIES INVENTORY RECORD, (Form #8) and EQUIPMENT OPERATING RECORD, (Form #12).

County Highway Form No. 18 (1972)  
 Prescribed by State Board of Accounts

REPORT OF SUPPLIES AND MATERIALS ISSUED

Date: \_\_\_\_\_ 19 \_\_\_\_\_ No. \_\_\_\_\_

Equipment No. \_\_\_\_\_ Project or Location: \_\_\_\_\_

The following listed supplies and materials have been issued from the county highway department stock inventory, chargeable to the equipment and/or project shown above:

Quantity	Unit	Description	Unit Price	Amount
Equipment Supplies:				
	Gal.	Gasoline-Regular <input type="checkbox"/> Premium <input type="checkbox"/>		
	Gal.	Diesel Fuel		
	Qt.	Oil		
	Qt.	Anti-Freeze		
Other Supplies and Materials:				

Total Amount \$ \_\_\_\_\_

Issued By: \_\_\_\_\_ Received By: \_\_\_\_\_

Note: The issuing employee will enter only the quantity, unit and description of each item. Extension of unit prices and amounts will be made by the highway department bookkeeper.

ORIGINAL - WHITE      DUPLICATE - YELLOW

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# **Motor Vehicle Repair Order**

**(County Highway Form No. 12-A)**

**MOTOR VEHICLE REPAIR ORDER**

(County Highway Form No. 12A)

Required to record and itemize the costs of labor and parts for equipment repair performed in the county highway department garage. A separate form is required for each item of equipment on which repairs are made. The completed repair order shall serve to post repair costs to the **EQUIPMENT OPERATING RECORD**, (Form #12). The repair order will not be used for repairs made by an outside garage or repair service.

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# **Equipment Operating Record**

**(County Highway Form No. 12)**

## EQUIPMENT OPERATING RECORD

(County Highway Form No. 12)

Required to account for costs of operating equipment. A separate sheet shall be opened for each item of equipment used in construction, repair or maintenance of roads and bridges. The term "equipment" will include trucks, graders, bulldozers, tractors, cranes, pavers and similar items of heavy equipment, as distinguished from minor equipment items. Posting to this record will be made from the following:

- (a) COUNTY HIGHWAY DAILY WORK REPORT, (Form #1)  
(for number of hours and number of miles to be entered in the columns headed "Equipment Usage")
- (b) REPORT OF SUPPLIES AND MATERIALS ISSUED, (Form #18)
- (c) MOTOR VEHICLE REPAIR ORDER, (Form #12A)
- (d) INVOICES and CLAIMS filed by Vendors for supplies and repairs chargeable against a particular item of equipment.
- (e) DEPRECIATION on equipment from EQUIPMENT INVENTORY RECORD, (Form #13) Depreciation shall be entered at the close of the year in the column headed "Other Costs".

This record will be needed to establish equipment usage rates, particularly in connection with construction projects on which county equipment is used and for which the County Highway Fund is to be reimbursed. (See discussion under Form #17HD) The record will also be helpful in determining whether the expense of operating a particular piece of equipment makes it desirable to retain or to replace the equipment.

The rate charged per hour or per mile (to be recorded at the top of the appropriate column under "Equipment Usage") is determined from the ANNUAL OPERATION RECORD (Form #13, reverse side) for the previous year. Columns on the completed form should be totaled and carried forward to the next sheet. The yearly totals are posted to ANNUAL OPERATION RECORD (Form #13).

Where county-owned equipment is used on construction and reconstruction projects, the Board of County Commissioners must annually fix the rates to be charged for each type of equipment. If the Equipment Operating Record has not been previously kept in such a manner as to properly disclose such rates the use of a standard publication as a guide for fixing the rates is recommended. (See ANNUAL OPERATION RECORD, Form #13) One of such publications available is entitled, "Contractors Equipment Ownership Expense", published by The Associated General Contractors of America, Inc. The publication may be obtained at a cost of \$15.00 per copy by writing to Associated General Contractors of Indiana, Inc., 151 West Market Street, Suite 602, Indianapolis, Indiana, 46204.

See also Appendix A for additional information on Equipment Charges.

# EQUIPMENT OPERATING RECORD

COUNTY, INDIANA

DESCRIPTION 1979 GMC Dump Truck

EQUIPMENT NO. 18

DATE	REFERENCE	COSTS OF OPERATION										EQUIPMENT USAGE		
		GASOLINE & DIESEL FUEL	MOTOR OIL	GREASE	KEROSENE	ANTI-FREEZE	TIRES & WAT-TERIES	OTHER SUPPLIES	REPAIRS	OTHER COSTS	NO. OF HOURS	NO. OF MILES	TOTAL CHARGED TO COST RECORDS	
TOTALS BROUGHT FORWARD		1957.34	46.80	10.40		14.50	202.50		461.34				16918	10996.70
12/19		1012											71	5070
20		737											92	5980
21		860	120										85	5525
22		852							929				46	2990
TOTALS CARRIED FORWARD		1991.96	48.00	10.40		14.50	202.50		470.63				17219	11192.35

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# **Equipment Inventory Record**

**(County Highway Form No. 13)**

## EQUIPMENT INVENTORY RECORD

(County Highway Form No. 13) (front)

A separate record required on this form for each piece of equipment owned by the highway department. This form provides a continuous 12-year record and therefore does not require replacement at the end of each year.

All the identification and historical information concerning the purchase and disposal of the equipment should be entered in the appropriate line or space indicated. The total original cost is determined as the cash paid plus the trade-in allowance for used equipment that was a part of the purchase transaction.

In determining the depreciation schedule, the estimated salvage or trade-in value should be subtracted from the total original cost to secure the total estimated depreciation. The total estimated depreciation divided by the estimated years of life would be the amount of annual depreciation. Where adequate records are not available the information presented in Appendix B may be useful as a guide in the computation of Depreciation Charges.

The difference between the total original cost and the depreciation for the first year or fraction thereof would be the book value at the end of the first year. The book value should be reduced again each year by the amount of the annual depreciation until the book value equals the salvage value or until the equipment is sold or traded.

When additions or attachments (such as a mower or back hoe) are purchased for a certain vehicle, the cost of such addition or attachment should be added to the current book value of such vehicle to determine a new book value. This new book value less the estimated salvage value, divided by the estimated years of life remaining would give the adjusted annual depreciation. Note that replacement of damaged or worn-out attachments are not to be included here — only new additions.

In the case where the particular piece of equipment has been fully depreciated, then the records should be carried forward showing "zero" depreciation.

In the case of an addition or attachment (whether a single unit or a group, such as snow plows, or two-way radios), to be used on more than one vehicle, the addition should be set up as a single piece of equipment on a separate EQUIPMENT INVENTORY RECORD (Form #13).

PRESCRIBED BY STATE BOARD OF ACCOUNTS

COUNTY HIGHWAY FORM NO. 10 (4-6-61)

**EQUIPMENT INVENTORY RECORD**

Equipment No. 18

Make and Kind of Equipment 1979 GMC Truck (diesel)

Model LP8000 Body Type Dump Capacity V-8

Serial Number \_\_\_\_\_ Motor Number V6004 N4189H

Purchased from Eastside GMC Agency Date Purchased 12-15-78

Purchase Price:

Cash \$35,975<sup>00</sup>

Trade-in Allowance on  
1973 Chev. Dump 3,950<sup>00</sup>

Total Original Cost \$32,025<sup>00</sup>

Less: Estimated Salvage or Trade-in Value 3,500<sup>00</sup>

Total Estimated Depreciation \$28,525<sup>00</sup>

Estimated Years of Life 6

Annual Depreciation \$4,754.17

Disposal Date: \_\_\_\_\_

Date of Sale or Trade-in \_\_\_\_\_

Sold or Traded to \_\_\_\_\_

Sale Price or Trade-in Amt \$ \_\_\_\_\_

Book Value at Disposal Date \_\_\_\_\_

Difference \$ \_\_\_\_\_

DEPRECIATION SCHEDULE

YEAR	COST AND ADDITIONS	ANNUAL DEPRECIATION	BOOK VALUE END OF YEAR
79	32025 <sup>00</sup>	4754 <sup>17</sup>	27270 <sup>83</sup>
80	29867 <sup>83</sup>	5973 <sup>57</sup>	23897 <sup>26</sup>
81			
82			
83			
84			
85			
86			
87			
88			
89			
90			

ADDITIONS

DATE	DESCRIPTION	COST OF ADDITION	NEW BOOK VALUE (BOOK VALUE ABOVE PLUS ADDITION)	ESTIMATED YEARS OF LIFE REMAINING	ADJUSTED ANNUAL DEPRECIATION
7/2/80	Winch	2597 <sup>00</sup>	29867 <sup>83</sup>	5	5973 <sup>57</sup>

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# **Annual Operation Record**

**(County Highway Form No. 13)**

## ANNUAL OPERATION RECORD

(County Highway Form No. 13) (back)

Required for all equipment used in the construction, repair or maintenance of county roads and bridges. The completion of the annual operation record is not required for "non-road" equipment such as office equipment.

The annual operation record is posted mainly from the yearly totals shown on the EQUIPMENT OPERATING RECORD (Form #12). The amounts for "Insurance" and "Other Costs" connected with the operation of equipment are to be secured from paid claims. If a single policy is carried covering all equipment, a breakdown of costs should be obtained from the insurance company.

Depreciation expense would be the amount shown on EQUIPMENT INVENTORY RECORD (front-Form #13). Each piece of equipment should be charged with its prorata share of Garage and Mechanical Overhead. This category of overhead is distributed against the total operating costs for all items of road equipment. Refer to discussion of "Overhead Charges" in Appendix C for example and sample computations.

ANNUAL OPERATION RECORD

EQUIPMENT NO. 18

ITEMS	19 79	19 80	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
GASOLINE AND DIESEL FUEL	7128 19	6789 24															
MOTOR OIL	187 67	178 75															
GREASE	39 47	37 59															
KEROSENE																	
ANTI-FREEZE	29 60	28 19															
TIRES & BATTERIES		175 00															
OTHER SUPPLIES																	
REPAIRS	1924 99	1622 39															
INSURANCE	758 57	758 57															
OTHER COSTS																	
SUBTOTAL	10068 49	9589 73															
DEPRECIATION	4754 17	5973 57															
OVERHEAD	579 50	609 10															
TOTAL COSTS	15421 16	14667 40															
TOTAL CHARGED TO COST RECORDS	15977 08	15281 12															
NET GAIN	555 92																
NET LOSS		876 28															
TOTAL HOURS USED																	
SPEEDOMETER READING JAN. 1	21	25281															
SPEEDOMETER READING DEC. 31	25302	5154															
TOTAL MILES	25281	24873															
RATE PER HOUR	0.61	0.65															
RATE PER MILE																	

16167.76  
24873

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# **Repair and Maintenance Cost Record**

(Optional)

## REPAIR AND MAINTENANCE COST RECORD (OPTIONAL)

(County Highway Form No. 14)

Recommended as an optional form for those counties that prefer a detailed break-down of repair and maintenance costs. Prior to 1973, this form was a prescribed form, REPAIR AND MAINTENANCE COST RECORD, (Form #14).

This form provides a continuous record of the costs of repairing and maintaining county roads and bridges. A separate sheet for recording repair and maintenance costs is used for each road surface type: concrete or brick, bituminous, gravel and stone, or unimproved. A separate sheet should also be used for all bridges.

The number of miles of each type of road or the number of bridges, whichever is applicable, on January 1 should be entered at the top of the form. Information concerning any new roads, roads vacated or changes in classification should be entered, when the change is complete, at the top of the form in the space provided.

Costs of labor should be posted from the COUNTY HIGHWAY PAYROLL SCHEDULE (Form #2). Costs of supplies and materials used for Repair and Maintenance should be secured from the REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18). In each case, the total for each road surface type and for bridges is posted to the corresponding cost record sheet.

Charges for the use of county-owned equipment are summarized from the COUNTY HIGHWAY DAILY WORK REPORT (Form #1) and the EQUIPMENT OPERATING RECORD (Form #12). Costs of renting equipment should be posted from the paid claims. Cost of repair and maintenance of roads and bridges under contract should be posted in the "Contractual Services" column from the paid claims for same.

At the end of the year, Overhead expenses (items that are not otherwise charged to the cost records) should be pro-rated to the REPAIR AND MAINTENANCE COST RECORD (Form #14) and the CONSTRUCTION COST RECORD (Form #15) on the basis of the total costs other than Overhead expenses. (See discussion of "Overhead Charges" in Appendix C)

The yearly sum total of Labor, Materials, Supplies, Charges for Equipment, Contractual Services, and Overhead should be entered at the top of the first sheet of each road surface type- and for bridges. Said yearly total costs are to be divided by the applicable number of miles or bridges on December 31st to determine the yearly cost per mile or the yearly cost per bridge for Repair and Maintenance.

# REPAIR AND MAINTENANCE COST RECORD

NO. OF MILES (OR BRIDGES) ON JAN. 1 224 COUNTY, INDIANA \_\_\_\_\_  
 ADDITIONS OR DEDUCTIONS: \_\_\_\_\_  
 DATE \_\_\_\_\_ NAME OF ROAD (OR BRIDGE) Bridges SURFACE TYPE \_\_\_\_\_  
 MILES ADDED \_\_\_\_\_ MILES DEDUCTED \_\_\_\_\_ TOTAL COSTS FOR YEAR 107,198 42  
 NO. OF MILES (OR BRIDGES) ON DEC. 31 224 COST PER MILE (OR BRIDGE) 478 56

DATE	REFERENCE	LABOR	MATERIALS	SUPPLIES	CHARGES FOR EQUIPMENT	CONTRACTUAL SERVICES	OVERHEAD
10/30	TOTALS BROUGHT FORWARD	32,510.39	5,489.18	14,858.77	4,861.48		
11/22		84.60					
12/22		112.10					
	<i>Totals</i>	32,707.09	5,489.18	14,896.99	4,861.48		
	<i>Total Bridge, Maint. &amp; Repair, not including Overhead</i>	101,708.14					
	<i>Total expenses charged to cost records</i>	581,432.54					
	<i>Total overhead - Supervision &amp; operation</i>	31,386.15					
	<i>Overhead to Bridge Repair and Maintenance</i>						
	TOTALS CARRIED FORWARD					701,708.14	54,902.88
						581,432.54	31,386.15

*Sum of Chargeable Costs for Construction and Maintenance and Repair of all roads and bridges*

**BLANK**

# **Construction Cost Record**

**(Optional)**

## CONSTRUCTION COST RECORD (OPTIONAL)

(County Highway Form No. 15)

Recommended as an optional form for those counties that prefer a detailed break-down of construction or reconstruction costs. Prior to 1973, this form was a prescribed form, CONSTRUCTION COST RECORD (Form #15).

This form provides a continuous record of the costs for construction of county roads and bridges. A separate sheet for recording construction costs is used for each road surface type; concrete and brick, bituminous, and gravel and stone. A separate sheet should also be used for each bridge.

When the construction of a road or bridge is completed, the date of completion, name and the number of miles constructed may be entered in the upper left hand section. This information may also be posted at the top of the appropriate REPAIR AND MAINTENANCE COST RECORD (Form #14). Note that a construction job which changes the classification of an existing road will affect two repair and maintenance records, an addition of mileage of one type corresponding to a decrease of mileage of another type.

Costs of labor should be posted from the COUNTY HIGHWAY PAYROLL SCHEDULE (Form #2). Costs of supplies and materials used for Construction should be secured from the REPORT OF SUPPLIES AND MATERIALS ISSUED (Form #18). In each case, the total for each road surface type and for bridges is posted to the corresponding cost record sheet.

Charges for the use of county-owned equipment are summarized from the COUNTY HIGHWAY DAILY WORK REPORT (Form #1) and the EQUIPMENT OPERATING RECORD (Form #12). Costs of renting equipment should be posted from the paid claims. Costs of construction of roads and bridges under contract should be posted in the "Contractual Services" column from the paid claims for same.

At the end of the year, Overhead expenses (items that are not otherwise charged to the cost records) should be prorated to the CONSTRUCTION COST RECORD (Form #15) and REPAIR AND MAINTENANCE COST RECORD (Form #14) on the basis of the total costs other than overhead expenses. (See discussion of "Overhead Charges" in Appendix C)

The yearly sum total of Labor, Materials, Supplies, Charges for Equipment, Contractual Services and Overhead should be entered at the top of the first sheet of each road surface type. Said total costs should be divided by the total number of miles completed during the year to secure the cost per mile for construction. Likewise, a similar procedure for bridges.

If a road or bridge is partially completed at the end of a calendar year, the construction costs chargeable to such road or bridge should not be included in the sum totals mentioned above, but should be carried forward to the next year. However, all chargeable costs to partially completed projects should be tabulated separately by individual projects and summarized as a "Carried Forward" extension at the end of the year on the control sheets for bridges and for each road surface type.

COUNTY HIGHWAY FORM NO. 15 (11-60)

# CONSTRUCTION COST RECORD

ROADS FOR BRIDGES CONSTRUCTED: COUNTY, INDIANA: Bituminous

DATE COMPLETED: 8/14/80 NAME OF ROAD (OR BRIDGE): Post Road MILES CONSTRUCTED: 2.6

DATE COMPLETED: 9/28/80 NAME OF ROAD (OR BRIDGE): Road 23 MILES CONSTRUCTED: 2.0

TOTAL COSTS FOR YEAR: \$68,259.14

TOTAL MIL'S FOR BRIDGES CONSTRUCTED: 4.6

COST PER MIL FOR BRIDGE: 14,838.94

DATE	REFERENCE	LABOR	MATERIALS	SUPPLIES	CHARGES FOR EQUIPMENT	CONTRACTUAL SERVICES	OVERHEAD
1980	TOTALS BROUGHT FORWARD	9971.42	29446.17	869.23	12119.01	3854.65	
11/22		518.49	18981	46.20	53.94		
12/22		426.60	232.04		35.62		
	<i>Totals</i>	10916.51	29868.02	915.43	19208.57	3854.65	
	<i>Total bit. construction, not including overhead</i>	64763.18					
	<i>Total expenses charged to cost records</i>	581,432.54					
	<i>Total overhead - Supervision &amp; operation</i>	31,386.15					
	<i>Overhead to Bituminous Construction</i>						3,495.96
	TOTALS CARRIED FORWARD					51,986.15	

*Sum of chargeable costs for construction and maintenance and repair of all roads and bridges*

64763.18  
581,432.54

**BLANK**



**Appendix A — Equipment Charges**

**Appendix B — Depreciation Charges**

**Appendix C — Overhead Charges**

**Appendix D - Daily Work Report  
Instructions**



## Appendix A - EQUIPMENT CHARGES

The public works statute (IC 36-1-12-3), as well as the system of cost records, requires that charges for equipment usage be determined. The main use of the equipment charges is in determining "the cost of a public work project" in connection with construction projects using county highway equipment, materials and employees. Where such projects are constructed by force account using county employees and owned or leased equipment, the cost of a public work project is limited to \$75,000. (See reverse side, Form #17HD for additional details and explanation.)

"The term "cost of a public work project" shall include the cost of materials, labor, equipment, rental, reasonable rate for use of trucks and heavy equipment owned and all other expenses incidental to the performance of the project."

Another equally important use of the equipment charges is to provide a reasonable reimbursement to the County Highway Fund for county highway equipment usage on bridge projects that are funded from the Cumulative Bridge Fund — or for county highway equipment usage on construction projects funded from the Local Road and Street Fund. Likewise, for reimbursements to the County Highway Fund due from other county departments or agencies for county highway equipment usage, such as the county election board or the county landfill operation.

Other uses of the equipment charges is to determine Repair and Maintenance Costs, (Form #14) separate from Construction Costs (Form #15) and to further assign such costs by road surface type where more detail cost records are needed.

The equipment usage rate is computed at the end of each year and for each individual piece of equipment on ANNUAL OPERATION RECORD (Form #13) and then entered on EQUIPMENT OPERATING RECORD (Form #12) to be used in establishing the equipment charges for the following year. Each succeeding year a new equipment rate will be determined.

## Appendix B - DEPRECIATION CHARGES

Depreciation is the measure of the declining value of property due to age and wear. This estimated loss is charged into the system of cost records in annual increments so that the overall equipment usage charges and costs for construction and repair or maintenance properly reflect and include the equipment ownership costs.

To determine the annual depreciation charges to be used, EQUIPMENT INVENTORY RECORD (Form #13) provides appropriate entry blanks to set up the depreciation schedule, using the relationships listed below.

Cash Price                    « Purchase Price  
   plus Sales Tax (if any)  
   plus Transportation Charges from  
   point of origin to point of receipt plus  
   Erection Costs at point of receipt

Total Original   \* Cash Price  
 Purchase Price                    less Trade-In Allowance

Total Estimated   « Total Original Purchase Price  
 Depreciation                    less Estimated Salvage or Trade-in

Annual                    « Total Estimated Depreciation  
 Depreciation                    divided by Estimated Years of Life

The computed annual depreciation is used to complete the Depreciation Schedule and for entry on ANNUAL OPERATION RECORD (Form #13).

Where the individual county highway department has not kept historical records on their equipment, then the depreciation schedule should be determined using the estimated value as of December 31 and the estimated remaining years of life.

After the cost record system has been in operation a few years, there will no doubt be situations develop where a piece of equipment is still in regular use but has been fully depreciated. Under those conditions the equipment should be carried forward on the books as a "zero" depreciation charge.

Another problem in working out the depreciation charges is the estimation of a realistic period of usable life for a new piece of equipment. The individual county highway department may already have a standing policy on the age at which certain pieces of equipment are replaced; however, in most cases this will be an estimated figure.

## Appendix C - OVERHEAD CHARGES

Overhead may be generally defined as "operating costs" and include such items as rent, lights, heat, office supplies, salaries for supervision, salaries for clerical assistance, etc. Collectively, all such items can represent a significant expense for the year and therefore must be charged into the cost records so that a complete and accurate cost record is obtained. The nature of these overhead items, however, is such that it is impractical to make a distribution of costs at the time the expense is incurred. Therefore all of the overhead must be summarized at the end of the year and the charges distributed either directly or indirectly to "Construction Costs" and to "Repair and Maintenance Costs" on a prorata basis.

For purposes of the prescribed cost record system, the items of overhead should be segregated into two categories as follows:

Garage and Mechanical Overhead and  
Supervision and Operation Overhead

After the business transactions for the year have been completed and all of the appropriation sheets in the DETAILED LEDGER OF DISBURSEMENTS, (Form #24C) have been closed out, it is a fairly easy matter to determine the yearly expenditures made under each individual item of overhead. The lists of appropriation account numbers under each of the two categories of overhead are shown in the following tabulation.

Some categories of Overhead Charges may be taken directly from the DETAILED LEDGER OF DISBURSEMENTS, (Form #24C) while others will have to be segregated to determine the charges to be made. As for example, small tools, supplies, and equipment used in connection with the repair of trucks, road equipment (such as small parts, tools, wire, nuts and bolts, etc.) should be charged to Garage and Mechanical Overhead. In contrast however, small tools, supplies and equipment used in connection with road work (such as chain saws, shovels, picks, axes, barricades, flares, etc.) should be charged to Supervision and Operation Overhead. Equipment charges (mileage) for cars and pickups used by supervisory personnel should also be segregated and charged to Supervision and Operation Overhead.

APPROPRIATIONS AND ACCOUNT NUMBERS  
 NORMALLY CLASSIFIED AS OVERHEAD.

Supervision and Operation Overhead

(Sum total for all minor classifications included under each appropriation category listed)

- 1100 Personal Services
  - 1200 Supplies
  - 1300 Other Supplies and Charges
  - 4120 Employee Benefits
  - 4320 Communication and Transportation
  - 4340 Insurance (excluding garage)
  - 4390 Other Services and Charges
  - 4400 Capital Outlays (Properties)
- Paid holidays, sick leave, vacation leave Dollar amounts summarized from EMPLOYEE'S SERVICE RECORD, (Form #99A)

\* \* \* \* \*

Garage and Mechanical Overhead

- 4110 Salary for all Garage and Shop Employees (\*)
- 4230 Other Garage and Motor Supplies
- 4340 Insurance Premiums - Garage Only
- 4350 Utilities - heat, light, power, water  
 (total amount if garage and office at same location)
- 4361 Repairs to Garage and Service Buildings
- 4372 Rents - Garage Only

(\*) Salary for Garage and Shop employees should not be included in Garage and Mechanical Overhead if the total amount of salary in this category is distributed to Repair Orders for individual items of road equipment.

\* \* \* \* \*

Typical Example

Assume Overhead Totals as follows:

GARAGE AND MECHANICAL OVERHEAD (*)	
Expenditures from Appropriations .....	\$ 3,600
SUPERVISION AND OPERATION OVERHEAD	
Expenditures from Appropriations .....	\$18,285
Net Gain on Materials Inventory . . . . .	3,010 (-)
Net Loss on Supplies Inventory . . . . .	820(+)
Net Loss on Equipment Charges .....	4,210 (+)
Undistributed Labor Costs .....	3,960 (+)
Social Security (OASI) — County's Share . . .	1,135(+)
Subtotal .....	25,400
Total Overhead .....	\$29,000

(\*) In this example it is assumed that the salaries of Garage and Shop employees have already been distributed to Repair Orders.

After the yearly sum totals have been determined for each of the two categories of overhead, the yearly total for Garage and Mechanical overhead should be distributed prorata against the individual items of equipment on the basis of the operating costs, with the computed overhead charges being entered in ANNUAL OPERATION RECORD (Form #13) for each piece of road equipment used.

The yearly total for Supervision and Operation overhead should be distributed prorata against: (a) Construction Costs and (b) Repair and Maintenance Costs on the basis of these costs, with the appropriate computations and entries being made on CONSTRUCTION COST RECORD (Form #15) and REPAIR AND MAINTENANCE COST RECORD (Form #14).

In the process of making the overhead charges to Supervision and Operation it will also prove convenient to make other adjustments in the overall system of records to compensate for:

- (a) net losses or net gains that show up in the ANNUAL OPERATION RECORD (Form #13) for each individual piece of equipment operated by the county highway department and
- (b) net losses or overages in the final year-end physical inventory of materials and supplies as compared with the recorded inventory shown on MATERIALS INVENTORY RECORD (Form #6) and SUPPLIES INVENTORY RECORD (Form #8) and
- (c) undistributed labor costs covering paid time-off for legal holidays, sick leave, and/or vacation leave recorded on COUNTY HIGHWAY PAYROLL SCHEDULE (Form #2) and EMPLOYEE'S SERVICE RECORD (Form #99A), and
- (d) employee benefit payments by the county including the counties share of Social Security (OASI) or other retirement plan, the counties share of a county-sponsored hospitalization plan, and payments for workmen's compensation insurance.

While the adjustments for losses and gains generally fall outside the definition of overhead, it is convenient and practical to include these adjustments in the distribution of overhead charges for Supervision and Operation

## Distribution of Garage and Mechanical Overhead

This category of overhead is distributed against total operating costs ■ for all items of road equipment. At the end of the year after the ANNUAL OPERATION RECORD (Form #13) has been posted for charges on each item of equipment a SUBTOTAL should be made on the line provided. The SUBTOTAL should include all of the operating charges listed above the line, including gasoline, diesel fuel, motor oil, grease, kerosene, anti-freeze, tires, batteries, other supplies, repairs, insurance and other costs. The amounts of the SUBTOTALS for each piece of equipment should be listed on a separate computation sheet and the overhead distributed as follows:

Equipment No. Type	Subtotal of Oper. Chgs.		Percent Overhead	Overhead Charge
2 Pickup	\$ 241.20	X	.1498	\$ 36.13
3 Pickup	324.30	X	.1498	48.58
4 Pickup	480.6?	X	.1498	72.*01
10 Truck	1121.22	X	.1498	167.97
11 Truck	1543.29	X	.1498	231.20
12 Truck	1624.62	X	.1498	243.39
13 Truck	1366.87	X	.1498	204.77
14 Truck	1547.19	X	.1498	231.79
15 Truck	1422.24	X	.1498	213.07
16 Truck	1295.62	X	.1498	194.10
30 Grader	2748.38	X	.1498	411.74
31 Grader	3652.32	X	.1498	547.16
32 Grader	2147.17	X	.1498	321.67
33 Grader	1942.29	X	.1498	290.98
41 Dozer	783.42	X	.1498	117.37
42 T-Loader	547.29	X	.1498	81.99
43 FE-Loader	1242.13	X	.1498	186.09
Total Operating Charges for Year	\$24,030.22			Check Total \$3600.01

$$\text{Percent Overhead} \blacksquare \frac{3,600}{24,030} \times 100 \ll 14.98\%$$

There are a number of variations that may be employed for the distribution of Garage and Mechanical overhead, depending on the method used for handling the labor charges for equipment repair. The most accurate and informative method is to distribute all of the salaries for Garage and Shop employees to the repair orders, MOTOR VEHICLE REPAIR ORDER (Form #12A) to the individual pieces of road equipment at the time the equipment repair is performed. In this way the salaries for these employees show up in the entries made for "Repairs" on the ANNUAL OPERATION RECORD (Form #13).

If however, labor charges are not included in the equipment repair costs, then the total salary for all garage and shop employees should be included as an item of Garage and Mechanical overhead and distributed against the Subtotal of Operation Charges as demonstrated in the -sample shown above. Many counties may find this latter procedure the most practical method of getting the cost records on equipment started and in operation? then at a later date, more accurate methods could be adopted.



Distribution of Supervision and Operation Overhead

This category of overhead is distributed against the chargeable costs for "Construction" and "Repair or Maintenance" for the year. At the end of the year after all the chargeable costs have been posted to CONSTRUCTION COST RECORD (Form #15) and REPAIR AND MAINTENANCE COST RECORD (Form #14), a total chargeable cost figure should be determined for all bridges and for each road surface type. These cost figures should be listed on a separate computation sheet and the overhead distributed as follows:

Assume Total Chargeable Costs for all Bridges and Road Types but not including Overhead

CONSTRUCTION COSTS

Bituminous Roads .....	\$	25,520
Gravel or Stone Roads .....		20,460
Bridges.....		<u>50,960</u>
Totals . . . . .	\$	96,940

REPAIR AND MAINTENANCE COSTS

Concrete or Brick Roads .....	6,740
Bituminous Roads .....	172,420
Gravel and Stone Roads .....	124,340
Bridges.....	<u>29,560</u>
Totals.....	\$333,060
Total Chargeable Costs . . . . .	\$430,000

Therefore, the Overhead for Supervision and Operation represents  $\frac{5.907}{100}$  or 5.907% of the Chargeable Costs. Each item of chargeable cost should therefore be increased by this percentage to include the prorata distribution of Overhead as follows:

CONSTRUCTION COSTS

Bituminous Roads . . . . .	\$	25,520 x .05907 =	\$ 1,507.46
Gravel or Stone Roads . . . . .		20,460 x .05907 =	1,208.57
Bridges .....		50,960 x .05907 =	<u>3,010.19</u>
Construction Overhead . . . . .			\$ 5,726.22

REPAIR AND MAINTENANCE COSTS

Concrete or Brick Roads . . . . .	6,740 x .05907 =	398.13
Bituminous Roads .....	172,420 x .05907 =	184.81
Gravel and Stone Roads . . . . .	124,340 x .05907 =	7,344.73
Bridges .....	29,560 x .05907 =	<u>1,746.10</u>
Repair and Maintenance Overhead . . . . .		<u>\$19,673.77</u>
Check Total . . . . .		\$25,399.99

The distribution of overhead to the individual road projects, bridges, etc. is obtained in a manner similar to that shown above, by simply multiplying the costs charged by the percentage of Overhead for Supervision and Operation. These computations should either be made or attached to the applicable forms, CONSTRUCTION COST RECORD (Form #15) or REPAIR AND MAINTENANCE RECORD (Form #14).

## APPENDIX D

## INSTRUCTIONS FOR COMPLETING DAILY WORK REPORTS

Each employee of the county highway department should complete the following details on the Daily Work Reports.

## A. GENERAL INFORMATION:

1. Name of Employee: The relevant employee code should be written in the box provided. (Each county should prepare a list of employees with codes 01, 02,.... 31,....)
2. Work Category Code: Record work category code from the list below (i.e., 01....13)

Employee Work Category List

01. Commissioner
02. Road Supervisor
03. Assistant Road Supervisor
04. Engineer
05. Clerk
06. Bookkeeper
07. Foreman
08. Truck Driver
09. Heavy Equipment Operator
10. Mechanic (incl. Welder)
11. Laborer
12. Sign Man
13. Janitor

Dat : Month-Day-Year (04-24-86)

## B. ACTIVITY INFORMATION

## 1. LOCATION:

- a. Description: Road Number/Name, Garage or Other Location (i.e. 1000E or 200S, etc.)
- b. From/To: Limits of Section « Intersection (Road Number) or Mileposts (e.g., MP1 to MP4)
- c. Miles: Record known miles of section worked from the recorded section limits.
- d. Section Number: Each county should compile unique road section numbers. NOTE: SECTION NUMBERS SHOULD BE COMPLETED BY THE CLERK FROM ROAD INVENTORY NUMBERS.

2. **LABOR: Record information on employee activity and time\***

- a. **Activity Code:** Record Activity Code from the county activity list (Appendix D1). The list may be expanded to include other activities not listed now.
- b. **Hours:** Record the number of hours spent on each activity to the nearest 30 minutes.

3. **EQUIPMENT:**

- a\* **Number:** County equipment or vehicle number obtained from county list of vehicle and equipment numbers\*
- b\* **Odometer Reading:** Equipment mileage reading\* For some equipment the reading will be in HOURS\*
- Ca **Miles/Hours:** This information may be completed by the Clerk from the Odometer readings recorded above\*

4\* **MATERIALS DELIVERED:**

Record materials for road repair on the same line as the specific road locations listed\*

- a\* **Material Types:** Gravel or Stone, chlpplngs, asphalt mix, sand/salt, water, concrete, etc\*
- b'' **Material Code:** Refer to county materials list (Appendix D3 ) • Each county can add on to the list provided as appropriate\*
- c. **Quantity:** Quantity delivered\* Sales tickets should show actual quantity, destination road number/name and cost\*

**QUANTITIES MAI BE COMPLETED BY THE COUNTY CLERK**

**IF MORE THAN ONE ROAD MATERIAL IS USED FOR THE SAME ACTIVITY LOCATION, RECORD THE MATERIAL INFORMATION ON THE LINES IMMEDIATELY BELOW\***

**NOTE: Record other activity information after, completing the above records\***

**OTHER MATERIALS AND SUPPLIES:**

- c. Other materials and supplies given to personnel or used for equipment operated or repaired should be recorded here\* Example: fuel, oil, parts, etc\*

**Equipment numbers, material types and codes and Quantity should be recorded in the columns provided\***

- D. ACCOMPLISHMENT: For each daily activity, record total amount of work accomplished (in same units used on activity list).

THIS INFORMATION SHOULD BE COMPLETED BY THE CLERK, SUPERVISOR OR FOREMAN AS APPROPRIATE.

- E. ADDITIONAL COMMENTS: Each employee should write down other explanatory information in this space.

TIME IN and TIME OUT: Record the employee time in at the start of the day and time out at the end of the day.

SPECIAL NOTES:

1. The following comments apply to employees in specific work categories.

- a. Truck drivers delivering material

A new odometer reading should be recorded at the quarry or place where material is loaded onto truck for delivery to a new road location.

- b. Drag or Grader operators

If daily dragging operations follow known repeated patterns, these patterns should be determined in consultation with the road supervisor.

The road network dragging patterns may be drawn on an area map and deposited with the Clerk.

Operators may record the pattern numbers or letters instead of individual road sections.

Changes in individual roads within the patterns such as roads added or roads omitted for the day, may be noted in the space for additional comments.

- c. Other Staff Members

Employees not working on road sections (Clerk etc.) and the supervisory staff record only activity code and the hours spent\*

The cost of operating and repair of vehicles used by such employees should be recorded.

**d. Crew Activities - eg. Patching Crew**

**Crew leaders only should record information on the equipment and materials for crew activities but other crew members must record location, activity and hours worked\***

**•• Garage Mechanics and Welders**

**Daily activities and time use should be recorded by garage mechanics and welders but each should complete the Equipment Repair Form for each equipment they worked on\***

- 2. If the space available is not enough for all road locations worked, use a second sheet (marked page 2 of 2) and attach to sheet 1\***

LIST OF CODES FOR HIGHWAY ACTIVITIES

CODE	ACTIVITY	UNIT MEASURE	CODE	ACTIVITY	UNIT MEASURE
100	GRAVEL OR STONE SURFACES		160	TRAFFIC CONTROL/LIGHTING	
101	Dragging	Road Miles	161	Striping	Gallons
102	Grading	Road Miles	162	Sign Manufacture and Repairs	Man Hours
103	Graveling/Stoning	Road Miles	163	Sign Installation	No. of Signs
104	Spot Regraveling	Tons	164	Street Lighting	Man Hours
105	Dust Control	Road Miles	170	ROAD/STREET CLEANING & SWEEPING	Miles
110	SHOULDERS		180	VEGETATION	
111	Grading - Out Berms	Road Miles	181	Machine Brushing	Man Hours
112	Add Gravel or Stone	Shoulder Miles	182	Manual Brushing	Man Hours
113	Cutting Hills	Shoulder Miles	183	Mowing	Swath Miles
120	PATCHING		184	Applying Weedeaters	Man Hours
121	Truck Patching	Tons	190	BRIDGE MAINTENANCE	
122	Full Depth Patching	Tons	200	ADMINISTRATIVE OVERHEAD	
123	Crack Sealing	Gallons	201	Supervision	Man Hours
124	Hand Patch	Gallons	202	General Admin	Man Hours
125	Crip Bleeding Roads	Tons	203	vacation/Holiday	Man Days/Hours
130	SURFACING		204	Sick Leave	Man Days/Hours
131	Seal Coat	Road Miles	205	Lot maintenance	Man Hours
132	Plant Mix	Road Miles	210	GARAGE OVERHEAD (Paperwork, Errands, Cleaning)	
140	DRAINAGE		211	Vehicle Repairs	Man Hours
141	Inspection/Clean/Paint	# Culverts	212	Equipment Repairs	Man Hours
142	Pipes/Tiles	Man Hours	213	vacation	Man Days/Hours
143	Ditching - Grader	# Culverts	214	Sick Leave	Man Days/Hours
144	Ditching - Grabball/Backhoe	Ditch Miles	215	Gasing/Maintaining Equlpt.	Man Days/Hours
145	Location of Cables	Man Hours	216	Building Maintenance	Man Hours
150	SNOW & ICE CONTROL	Road Miles (Tons of Sand)	217	Haul Material to Stock	Man Hours
			218	Road Inspection - Emergency Cleanup	Man Hours
			220	MISCELLANEOUS	Man Days/Hours

## APPE

CODE	ACTIVITY	UNIT MEASURE
230	MAJOR IMPROVEMENT PROJECTS*	
231	New Route	Man Hours
232	Relocation	Man Hours
233	Reconstruction	Man Hours
234	Major Widening	Man Hours
235	Minor Widening	Man Hours
236	Restoration & Rehabilitation	Man Hours
237	Resurfacing	Man Hours
238	Bridge Replacement	Man Hours
239	Bridge Rehabilitation	Man Hours
240	Safety/Traffic Operations/TSM	Man Hours
241	Environmental Projects	Man Hours

## « NQTK

- L Summaries for these projects are required by the IDOL and definitions are given in Appendix D2.
2. Codes 230 - 241 should be used for identified projects outside of maintenance activities undertaken by the county highway department.
3. The projects include, but are not limited to, all Federal-Aid projects.



**IMPROVEMENT TYPE DEFINITIONS** (This refers to column headings on forms)

The improvement types used in FHWA-534, lines 03 through 13, are defined as follows:

**03—NEW ROUTE**—Construction of a new facility that will not replace or relocate an existing facility. A new facility will provide: (a) a facility where none existed or (b) an additional and alternate facility to an existing facility that will remain open and continue to serve through traffic\*

**04—RELOCATIONS**—Construction of a facility on a new location that replaces an existing route. The new facility carries all the through traffic with the previous facility closed or retained as a landservice road only\*

**05—RECONSTRUCTION**—Construction on approximate alignment of an existing route where old pavement structure is removed and replaced. Such reconstruction may be to the existing number of lanes or may include widening to provide continuous additional lane(s) or dualising, adding, or revising Interchanges or otherwise substantially changing the general character of the highway\*

**06—MAJOR WIDENING**—The addition of lanes or dualisation of an existing facility where the existing pavement is salvaged\* This includes, where necessary, is the resurfacing of existing pavement and other incidental Improvements such as drainage and shoulder improvements\*

**07—MINOR WIDENING**—The addition of 4 feet or more width per lane to the roadway of an existing facility without adding lanes\* In many cases, the Improvement will include resurfacing the existing pavement and other incidental improvements such as shoulder and drainage improvements\*

**08—RESTORATION AND REHABILITATION**—Work required to return an existing pavement or bridge deck (including shoulders and expansion joint devices) to a condition of adequate structural support (including partial or complete bridge deck replacement) or to a condition adequate for placement of an additional stage of construction (e.g., bridge deck protective system or resurfacing). There may be some upgrading of unsafe features of other incidental work in conjunction with restoration and rehabilitation. Typical Improvements would include replacing spalled or malfunctioning joints; substantial pavement undersealing when essential, for pavement stabilization prior to resurfacing; grinding/grooving of rigid pavements; replacing deteriorated materials; reworking or strengthening bases or subbases; adding underdrains; and bridge deck repair\*

**09—RESURFACING**—Placement of additional surface material over the existing roadway or bridge deck to improve serviceability or "to" provide additional strength. There may be some minor

widening, upgrading of unsafe features, and other incidental work in conjunction with resurfacing. Where surfacing is constructed by a separate project as a final stage of construction, the type of improvement should be the same as that of the preceding stage—new route, relocation, reconstruction, minor widening, and so forth\*

\*

**10—BRIDGE REPLACEMENT**—The total replacement of a structurally inadequate or functionally obsolete bridge with a new structure constructed in the same general traffic corridor, to current geometric, construction, and structural standards. Incidental roadway approach work is included.

**11—BRIDGE REHABILITATION**—The major work required to restore the structural integrity of a bridge as well as work necessary to correct major safety defects. Bridge deck replacement and the widening of bridges - to specified standards are included.

**12—SAFETY/TRAFFIC OPERATIONS/TSM**—A project or a significant portion of a project that provides features or devices to enhance safety; or a traffic operation improvement that is designed to reduce traffic congestion and to facilitate the flow of traffic for both people and vehicles on existing systems; or that is designed to reduce vehicle use or to improve transit service.

**13—ENVIRONMENTALLY RELATED**—This category includes improvements that do not provide any increase in the level of service, the condition of the facility, or safety. Typical improvements in this category would be noise barriers, beautification, and other environmentally related features built as part of the above Identified Improvement types.

## MATERIALS, CODES, UNITS AND UNIT CONVERSION FACTORS

Code	Material Type	Unit	Unit1 (Factor)	Unit2 (Factor)
1000	<u>Garage Supplies</u>			
1001	Regular Gasoline	Gallon		
1002	Engine Oil/Lubricant	Quarts	Drum (220)	
1003	Grease	Tubes	Drum (137.143)	Pound (1.143)
1004	Replacement Parts	Number		
1005	Diesel (Equipment)	Gallon		
1006	LP. Gas	Pound		
1007	Tires and Tubes	Number		
1008	Welding Supplies	Number		
1009	Chainsaw Supplies	Number		
1010	Grader/Drag Blades	Number		
1011	Unleaded Gasoline	Gallon		
1012	Diesel (Trucks)	Gallon		
1013	Transmission Fluid	Quarts	Drum (220)	
1100	<u>Seed and Fertilizer</u>			
1200	<u>Building Materials</u>			
1201	Lumber	Number		
1202	Paint	Gallon		
1300	<u>Aggregate</u>			
1301	Stone (#s 1,2,3,4,5,8)	Tons		
1302	Stone (#s 9,11,12)	Tons		
1303	Stone (#s 53,73,10F, Cr. Runs)	Tons		
1304	Rip Rap	Tons		
1305	'Chip Seal Aggregate'	Tons		
1306	Screens	Tons		
1400	<u>Herbicides/Chemicals</u>			
1500	<u>Chemicals for Ice and Dust Control and Soil Stabilization</u>			
1506	Salt	Tons		
1306	Calcium Chloride	Gallon		
1306	Ice Sand	Tons		
1600	<u>Bridge and Culvert Materials</u>			
1601	Steel	Tons		
1602	Lumber	Number		
1603	Corrugated Metal Cvt. Pipe	Tons		
1604	Corrugated Metal Pipe Arch	Tons		
1605	Structural Plate Pipe	Tons		
1606	Structural Plate Pipe Arch	Tons		
1607	Low-Head Room Box Culvert	Tons		
1608	Structural Plate Bge. Flooring	Tons		

APPENDIX D3 (Continued) LIST OF  
HIGHWAY MATERIALS, CODES, UNITS AND UNIT CONVERSION FACTORS

Code	Material Type	Unit	Unit1 (Factor)	Unit2 (Factor)
1700	<u>Guard Rails and Posts</u>			
1701	Guard Rails	L. Feet		
1702	Posts	Number		
1705	<u>Fencing and Posts</u>			
1800	<u>Asphalt and Tars</u>			
1801	Emulsions - AE90,AE-T,RS-2	Gallon	Ton (240)	
1802	Emulsions - AE150,AE200	Gallon	Ton (240)	
1803	Cutbacks	Gallon	Ton (250)	
1810	<u>Bituminous Mixtures</u>	Ton		
1811	Cold Mix Patching Matl.	Ton		
1812	Plant Mix	Ton		
1850	<u>Cement and Ready Mix Concrete</u>			
1860	<u>Signs and Posts</u>	Number		
1880	<u>Signals</u>	Number		
1900	<u>Street Lighting</u>			
1901	Flares and Lighting	Number		
1920	<u>Pipes and Plumbing Supplies</u>			
1921	Plastic Tiles	Feet		
1950	<u>Roadway Paint and Painting Supplies</u>			
1960	<u>Office Supplies</u>	Number		