Importance of the Annual Report

1. Provides a complete financial status of the County Highway Department
   a. Cash balances
   b. Accounts Receivables
   c. Inventories
   d. Accounts Payable
   e. Salaries/Benefits Payables
   f. Deferred Revenues
   g. Fund Balance
      i. Reserves
      ii. Restrictions
      iii. Dedicated
   h. Revenues
   i. Expenditures

2. Infrastructure information
   a. Statement of Construction Costs

3. Maintenance Costs
   a. Costs by road system (CSAH, MSAH & County)
   b. Costs by Road
   c. Cost per Mile

4. Establish Rental Rates
   a. Fixed Assets
      i. Cost Added
      ii. Annual Depreciation
      iii. Rental Earned

5. Inventory Control
   a. Inventory of Supplies & Materials
      i. Additions (Purchases)
      ii. Usage (Withdrawals)

6. Source document for county financials

7. Major accomplishments made by the highway department
   a. construction projects
   b. maintenance betterments and improvements

8. Historical information
   a. Year to Year Comparisons
      i. Wages and Benefits
      ii. Road Costs
      iii. Project Costs
      iv. Customer Costs and Revenues