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I. INTRODUCTION

Maintenance expenditures represent the single greatest expenditure type by the Division of Highways. All levels of management, whether it be Central Office, District, or the County Managers, must constantly monitor and control the level of maintenance expenditures. A series of reports, in addition to the Management Control Reports explained in Chapter 8 have been developed to provide managers and supervisors the tools to accurately monitor maintenance expenditures.

II. RESPONSIBILITIES

This chapter deals with the REMIS reports that are available to monitor maintenance expenditures. At the present time, these particular reports can be requested only at the District and Central Office level. Organizational supervisors can not retrieve this data at the organizational site; they must first contact District personnel to have the reports submitted via the District TSO system network. Once the reports are requested through the District, it is possible to print the reports on the organizational printer. Presently, all of the maintenance expenditure reports are output as a hard copy only; none can be displayed via the terminal display.
III. **SERIES 600 REPORTS**  
Republished: 11/1/2000 \hspace{1cm} Effective: 7/1/89

Currently, the Maintenance Expenditure Reports are available through the District Comptroller's TSO Network, as Series 600 Reports. To request any of the reports, a manager or supervisor must contact the District Comptroller or District Maintenance Management Analyst. Another very important report that monitors maintenance expenditures, is the Work Plan Status Report. Retrieval of this report is handled in the same manner as the 600 Series Reports.

Each of the Series 600 Reports require the requester to request certain data prior to the report being processed. Most of the Series 600 Reports, actually offer one or more variations of the data as separate reports. In each instance, where variations are offered, the requester has the option to request one or all of the reports offered.

Each of the Series 600 Reports allow the requester to specify the range of organizations for which data is being requested. Normally this range would be the full range of maintenance organizations within a District or only one organization. Additionally, most of the Reports require the requester to enter a range of dates for the requested data. The maximum date period available will be equal to the detail data on file, which is generally six weeks.

The following is a detailed listing of the 600 Series Reports. The remainder of this chapter further explains each report, detailing the data available, and the use for each of these reports. Exhibits of the actual reports are included. Additionally, a Reference Guide answering commonly asked questions regarding maintenance expenditures as displayed on the 600 Report Series is included. This Reference Guide will be most beneficial to the organizational supervisor by providing the exact Report(s) that can be requested to answer the specific questions.
• Report 600 - Routine Maintenance Financial Summary Report
• Report 601 - Detail Accounting By Receiving Organization and Who Charged Me Report
• Report 603 - Route Number Expenditures Report
• Report 605 - SRIC Expenditures Report

A. REPORT 600 - ROUTINE MAINTENANCE FINANCIAL SUMMARY REPORT

Republished: 11/1/2000 Effective: 7/1/89

Report 600 is different from most other 600 Report Series, in that only one report is available and this report provides Year-To-Date Maintenance Expenditure data only. Like the other 600 Reports, the requester is asked to specify an organization range, which can be one organization or all organizations. The data listed on Report 600 is formatted or sorted by roadway classification type; i.e., Expressway, Trunkline, Feeder, State and Local Service, Delta, Parks and the overhead category.

Within the roadway classification listing, Report 600 data is further shown by expenditure type; i.e., labor, equipment, materials, other or invoice and the total amount. Report 600 is useful in that it shows in a clear, concise manner, the year-to-date expenditures of maintenance funds by type (of expenditure) to the various road classifications, overhead and in total.

Exhibit "B." displays a sample of Report 600. A list of the specific questions regarding maintenance expenditures which Report 600 will answer is shown on the Reference Guide (Exhibit A).
B. REPORT 601 - DETAIL ACCOUNTING BY RECEIVING ORGANIZATION AND WHO CHARGED ME REPORT

Report 601, as the title suggests, is actually two different reports with the option to request either or both of the reports. The first report, Detail Accounting By Receiving Organization, lists all expenditures (not just limited to maintenance). Prior to receiving this report, the requester is asked to make the following decisions:

Which Receiving Organizations do you wish to review?
Which Authorization Numbers do you wish to review?
What is the date period you wish to review?

Keep in mind, this particular portion of Report 601 will list all detail transactions for the selected organization(s), authorization(s) and date span; this report can therefore become quite voluminous if proper caution is not taken by the requester. This report is most beneficial in that the total expenditures and each detail transaction for the requested parameters are shown. Totals for this report are shown for each authorization number.

The second portion of Report 601, Who Charged Me Report, lists the charges to the organization being reviewed, by all other organizations. This particular report will display the charges against all authorization numbers by other organizations, unless a certain authorization or a range of authorization numbers is specified. This differs somewhat from Report 602, Who Charged Me Report, which displays charges by other organizations to maintenance authorizations only. The totals for Report 601, Who Charged Me Report, are shown for each specific organization that made charges and the individual detail transactions are listed by charging organization.
Both of the Reports 601 are beneficial and useful, particularly when a review of detail transactions is needed for certain authorization(s) or in the review of the organization's charges. See Exhibits "C." and "D." for a sample of the Reports 601. A list of the specific questions regarding maintenance expenditures that Report 601 will answer is shown on the Reference Guide (Exhibit A).

C. REPORT 602 - MAINTENANCE ALLOCATION/EXPENSE SUMMARY

Republished: 11/1/2000  Effective: 7/1/89

Report 602 provides the requester with the option to choose either one of three different reports or all of the reports. These report options are:

1. Organizational Year-To-Date (YTD) Summaries of Maintenance Expenditures – v – Allocation.
2. YTD Summaries with Detail by Receiving Organization for Selected Dates.
3. YTD Summaries with Detail Listing of Other Charging Organizations for Selected Dates.

As was the case with the Reports 601, the requester is required to make certain decisions when requesting Report 602. Those decisions are:

Which Organizations do you wish to review?
What is the date period you wish to review?
The first report provides both a summary and an organizational or more detailed version of the maintenance expenditures as compared to the maintenance allocation. Both reports are designed to show, for the requested organizations(s): To Date Expenditure, Allocation, and PerCent Expended. The Summary Report lists the requested organization's summarized (in total) data and the Organizational Report lists the allocation and expenditure data by expenditure type; i.e., labor, equipment, materials, invoices and by the total amount. The PerCent Expended is shown in total on both reports, and by expenditure type on the Organizational Report. This is the most up to date and important report for monitoring maintenance organizational budget status.

The second report allows the requester to retrieve the total expenditures by expenditure type (Labor, Equipment, Materials, and Invoices) and the total expenditures for the requested date period. Again, keep in mind, the maximum date period can not exceed the detail file date span which is generally not more than six weeks. This report is most beneficial when tracking maintenance authorization expenditures (in total or by type of expenditure) by date.

The third report available through the Report 602 Series is another "Who Charged Me" type of report similar to the one explained under Report 601. The primary difference is the Report 602 "Who Charged Me" displays only the maintenance authorizations charged by other organizations. As previously discussed, the 601 Report, Who Charged Me lists all authorization charges by other organizations unless specific authorizations are specified.

See Exhibits "E.", "F.", and "G." for a sample of Reports 602. A list of the specific questions regarding maintenance expenditures which Report 602 will answer is shown on the Reference Guide (Exhibit A).
As mentioned earlier, the Report 602 series are the primary reports for monitoring maintenance expenditures against the maintenance allocations. This 602 Series reports maintenance authorizations only, while several of the other 600 Series Reports monitor all authorizations.

D. **REPORT 603 – ROUTE NUMBER REPORT**

Republished: 11/1/2000  
Effective: 7/1/89

Report 603 offers two variations of reports showing expenditures by Route Numbers. Either or both of the reports may be requested. As was the case with the 601 and 602 Series Reports, the requester must make the following decisions:

Which organization(s) do you wish to review?  
What is the date period you wish to review?

The reports available under the Report 603 Series are:

1. Activity Code Summary By Route Number  
2. Expenditures By Route Number, Date and Document

The first report is a listing of all expenditures sorted by activity code. Within each activity code grouping, the expenditures are further sorted by Route Number showing the reported accomplishments, the labor, equipment, material, and total expenditures. Within activity code groupings the columns are totaled. Activity charges not having route numbers entered, are disbursed throughout the report, since this particular report includes all charges and is sorted by activity code.
The second report contains the same data as the report described above, except greater detail and a different sort are used. This report version lists the specific document numbers and dates of the expenditures selected and the data is sorted by route number. Columns denoting expenditures by type; Labor, Equipment, Materials and in Total are listed on this report, with totals calculated for each column and in grand total for each route number charged. Expenditures reported without route numbers are all listed at the beginning of this particular report since the primary sort is on route numbers.

Both of these versions of Report 603 are very beneficial to the organizational supervisor and District Managers. These reports will be a true asset when investigating Citizen's Request for Assistance as relating to work that may or may not have already been performed on certain route(s).

See Exhibits "H." and "I." for a sample of Reports 603. A list of the specific questions regarding maintenance expenditures which Report 603 will answer is shown on the Reference Guide (Exhibit A).

E. REPORT 605 - SRIC REPORT
Republised: 11/1/2000 Effective: 7/1/89

Report 605 series monitors maintenance organization expenditures for SRIC operations. Two different report variations are offered, with the option to request either or both reports. The reports are:

1. SRIC Summary Expenditures
2. SRIC Detail Activity By Route

Similar to the other 600 Report Series, the requester
must make certain decisions prior to requesting the report(s).

Which organization(s) do you wish to review?  
What is the date period you wish to review?

The first report is a Summary Report which lists the SRIC expenditures by authorization number for the requested organization(s) and date period. Within the sort of authorization numbers, the report lists the expenditures by type: Invoices, Labor, Equipment, Materials, and the Total. The Summary Report prints the data in three distinct columns: Current Month, Previous Month, and Year-To-Date.

The second report lists in activity code order, the detail transactions of SRIC related expenditures. Totals are shown by activity code and at the end of the report for the organization. This detail lists the activity code and description, route numbers as reported, accomplishments and the value of labor, equipment, invoices/materials and total expenditures.

Both of these reports are beneficial to all levels of management interested in monitoring Snow Removal and Ice Control expenditures whether in summary or by route number. See Exhibits "J." and "K." for a sample of Reports 605. A list of the specific questions regarding maintenance expenditures which Report 605 will answer is shown on the Reference Guide (Exhibit A).
IV. **WORK PLAN STATUS/OT-43 REPORTS**

Republished: 11/1/2000  
Effective: 7/1/89

The Work Plan Status Report and the OT-43 (Screen) Report are computer-generated reports that reflect maintenance allocations and expenditures at the end of each monthly reporting period. The Work Plan Status Report is printed at the central office after each month's final transactions are processed by REMIS. The OT-43 Report can be printed at the District printer after the month end transactions are processed. Highway Operations Division is responsible for updating the allocation data fields as well as verifying, monitoring and mailing the Work Plan Status Reports.

The Central Office managers, as well as each District Administrator, are mailed a copy of the Work Plan Status Reports each month. District Administrators are mailed that portion of the Report specifically relating to their District Annual Plan Organizations. The OT-43 Screen Report can be submitted via the District Maintenance TSO Network and printed at the District print station. These Reports are similar in that, both show the Maintenance Organization's "To Date" and "This Period" Expenditures and both show the "To Date" Allocations and Allocation Balances.

The Work Plan Status Report is a more detailed report of budget status than the OT-43 Report. The Work Plan Status Report is actually a combination of the data shown on the OT-43 Report and the 602, Maintenance Allocation/Expense Summary Report. The Work Plan Status Report monitors maintenance organizational budget status for the Monthly Period and the Year-To-Date Period. This Report is formatted in such a manner, that all Annual Plan Organizations in the District are displayed on one sheet of paper.
The Work Plan Status Report is utilized by Central Office and District managers to monitor expenditures and budget status. This is the single most important report for projecting maintenance funding needs at the specific organizational level, as well as on a statewide basis. Both the Work Plan Status Report and the OT-43 Screen Report are computer generated/updated via the REMIS System data after the final day of the month's transactions are processed. This means that by the second day of the new month, the previous month's maintenance expenditures and budget status can be previewed.

The allocation data shown on both reports is updated by the Maintenance Division Staff. The allocation data shown on the OT-43 Screen Report is representative of the Year-To-Date period. The allocation data is shown on the Work Plan Status Report as; Annual Allocation, Monthly Allocation, and Year-To-Date Allocation. Additionally the OT-43 Allocation data is broken down by expenditure type; Labor, Equipment, and Materials. Any questions regarding the allocation data as shown, on either report, should be directed to Highway Operations Division.

Refer to Exhibit "L." for a sample copy of the Work Plan Status Report and Exhibit "M." illustrates a copy of the OT-43 Screen Report. You will note the OT-43 Report details the expenditure and allocation data by expenditure type and in total. The Work Plan Status Report lists expenditure and allocation data in total rather than by the detail type of expenditure.
You will note on Exhibit "M." of the OT-43 Screen Report, there is an area at the far right labeled as: "Data Entered Thru ________". Whenever this date is equal to the last day of the month (just ended), the OT-43 Screen Report is updated for the month, and can be either viewed at the terminal screen or printed at the District printer. This updated monthly OT-43 Screen data will remain (available for viewing or printing) during the month until the next month's transactions for the last day are processed. The data shown on the OT-43 Screen Report will then automatically update when the end of another month's transactions are processed.

Refer to Exhibit "M." for the following explanation of the Work Plan Status Report. You will note, the Work Plan Status Report is separated into four distinct areas:

A. **ORGANIZATION/ANNUAL ALLOCATION**

   Republished: 11/1/2000  
   Effective: 7/1/89

   This portion of the Work Plan Status Report shows the numeric Annual Plan Organization Number, followed by the written name of the organization. The Annual Allocation is the total sum of Routine Maintenance Funds as allocated at the beginning of the Fiscal Year. Refer to Section V, Chapter 4 for a detailed explanation of the Allocation System of Routine Maintenance Funds. Any updates to the allocated funds, at any time during the year, will also be reflected by the Annual Allocation field of the Work Plan Status Report.

B. **WORK PLAN THIS PERIOD**
This segment of the Work Plan Status Report monitors the current Monthly Period only. The first column "ALLOC." represents the current month's allocation (straight-line) amount. This figure is simply the organization's Annual Allocation Amount broken down by 8.333 percent for each month.

The second column "EXPEND." represents the actual expenditures as processed by REMIS through the current month. This expenditure data is shown in total and represents all labor, equipment, materials, and invoice expenditures to the specific Annual Plan Organization as charged to Routine Maintenance Authorizations.

The third column, "%" is actually the percent expended of the monthly allocation. In other words, column 3 is derived by dividing column 2 by column 1. Ideally, if expenditures were similar for each month this percentage would always equal 100 percent. Of course expenditures are generally not equal from month to month but if one remembers: for each month that exceeds the 100 percent figure, another month's expenditures must be under the 100 percent figure (by an amount equal to the overrun amount) in order for Year-To-Date Expenditures not to be overspent.

The fourth column, "+ or - %" is simply used to illustrate how much the monthly expenditure amount is "over" or "under" the ideal 100 percent figure. This data is also expressed as a percentile.

C. WORK PLAN TO DATE
Republished: 11/1/2000 Effective: 7/1/89

This is the most important segment of the Work Plan Status Report for management purposes. This portion consists of four columns as explained in the following:
1. "Alloc." This Allocation figure represents the total allocation of Routine Maintenance Funds To Date. In the example shown on Exhibit "K.", you will note the "As of Date" is December 31, 1988, which is through the first half of the fiscal year; therefore, the allocation to date will be equivalent to 50 percent of the annual allocation. This data is updated by Highway Operations Division Staff. Any updates, such as a reduction of Annual Plan funds to fund a special maintenance authorization project, will be reflected in this data.

2. "Expend." This expenditure data is the total to date expenditures as charged to the specific Annual Plan Organizations' Routine Maintenance Authorizations. This total expenditure data is updated by the REMIS System via the individual subsystems for Payroll, Equipment Rental, Inventory, Accounts Payables, and Journal Vouchers.

3. "%" As explained for the same column under the "This Month" portion of the Report, this column represents the percent of allocated funds Expended To Date. The same arithmetic as explained earlier, derives this percentage (Column "Expend." ÷ Column "Alloc.").

4. "+ or -" This column shows the deviation of the year-to-date actual expenditure percentage to the calculated "ideal 100 percent." Again referring to the example shown on Exhibit "K."
The ideal percent figure is 100%; the first organization 0910 shows a percent expended of 95.69% thus the difference (100 minus 95.69) is shown as -4.31 or Under Spent by 4.31 percent.

As explained earlier, maintenance expenditures can never be recognized as being similar from month to month or even similar for the same months from year to year. There will always be extenuating circumstances and factors that affect maintenance expenditures. Nevertheless, the Work Plan Status Report is a tool that managers utilize to track and monitor expenditure trends. Generally the expenditures should be similar to the ideal percentages as shown for the specific months; but as a general rule of thumb a deviation of ± 5 percentage points is tolerable during the first few months. Managers become concerned when this trend continues into or past the half-year mark.

D. BALANCE OF ANNUAL ALLOCATION

Republished: 11/1/2000 Effective: 7/1/89

This final segment of the Work Plan Status Report is self explanatory, in that it lists the specific organization's balance of Routine Maintenance funds left as of the reporting period. This data is calculated by subtracting the "To Date Expenditures" from the "Annual Allocation".

All of the Maintenance Expenditure Reports are managerial tools designed to simplify and enhance the maintenance manager's ability to monitor expenditures and budget status. None of these reports can supplant the management decision making process nor can they
negate the need to control and manage. The maintenance manager will find these reports readily accessible and hopefully will utilize the reports as a tool to assist in the management and standardization of the maintenance operation.
V. **EXHIBITS**

Republished: 11/1/2000  
Effective: 7/1/89

A. **REFERENCE GUIDE OF QUESTIONS AND ANSWERS AS PROVIDED BY 600 SERIES REPORTS**
B. REPORT 600

Republished: 11/1/2000

Effective: 7/1/89
C. REPORT 601

Republished: 11/1/2000

Effective: 7/1/89

1. OPTION 1
2. OPTION 2
D. **REPORT 602**

   Republished: 11/1/2000  
   Effective: 7/1/89

1. OPTION 1
2. OPTION 2
3. OPTION 3
E. **REPORT 603**  
Republished: 11/1/2000  
Effective: 7/1/89  

1. OPTION 1
2. OPTION 2
F. REPORT 605

Republished: 11/1/2000               Effective: 7/1/89

1. OPTION 1
2. OPTION 2
### G. WORK PLAN STATUS REPORT

| Republished: 11/1/2000 | Effective: 7/1/89 |
H. **MT-43 SCREEN REPORT**

Republished: 11/1/2000  
Effective: 7/1/89