

Presenting the Final Report

Long reports are generally organized into three major divisions: (a) prefatory parts, (b) body, and (c) supplementary parts. Following is a description of the order and content of each part. Refer to the model formal report in Figure 10.17 for illustrations of most of these parts.

Prefatory Parts (Preceding the Body of Report)

Title Page. A report title page, as illustrated in Figure 10.17, begins with the name of the report typed in uppercase letters (no underscore and no quotation marks). Next comes *Prepared for* (or *Submitted to*) and the name, title, and organization of the individual receiving the report. Lower on the page is *Prepared by* (or *Submitted by*) and the author's name plus any necessary identification. The last item on the title page is the date of submission. All items after the title appear in a combination of upper- and lowercase letters. The information on the title page should be evenly spaced and balanced on the page for a professional look.

Letter or Memo of Transmittal. Generally written on organization letterhead stationery, a letter or memo of transmittal introduces a formal report. You will recall that letters are sent to outsiders and memos to insiders. A transmittal letter or memo follows the direct pattern and is usually less formal than the report itself. For example, the letter or memo may use contractions and first-person pronouns such as *I* and *we*. The transmittal letter or memo typically (a) announces the topic of the report and tells how it was authorized; (b) briefly describes the project; (c) highlights the report's findings, conclusions, and recommendations, if the reader is expected to be supportive; and (d) closes with appreciation for the assignment, instructions for the reader's follow-up actions, acknowledgment of help from others, or offers of assistance in answering questions. If a report is going to different readers, a special transmittal letter or memo should be prepared for each, anticipating what each reader needs to know in using the report.

Table of Contents. The table of contents shows the headings in a report and their page numbers. It gives an overview of the report topics and helps readers locate them. You should wait to prepare the table of contents until after you have completed the report. For short reports include all headings. For longer reports you might want to list only first- and second-level headings. Leaders (spaced or unspaced dots) help guide the eye from the heading to the page number. Items may be indented in outline form or typed flush with the left margin.

List of Figures. For reports with several figures or illustrations, you may wish to include a list of figures to help readers locate them. This list may appear on the same page as the table of contents, space permitting. For each figure or illustration, include a title and page number.

Executive Summary. As you learned in Chapter 9, the purpose of an executive summary is to present an overview of a longer report to people who may not have time to read the entire document. This timesaving device summarizes the purpose, key points, findings, and conclusions. An executive summary is usually no longer than 10 percent of the original document. Therefore, a 20-page report might require a 2-page executive summary. Chapter 9 discussed how to write an executive summary and included an example in Figure 9.11. You can see another executive summary in Figure 10.17.

A letter or memo of transmittal presents an overview of the report, suggests how to read it, describes limitations, acknowledges assistance, and expresses appreciation.

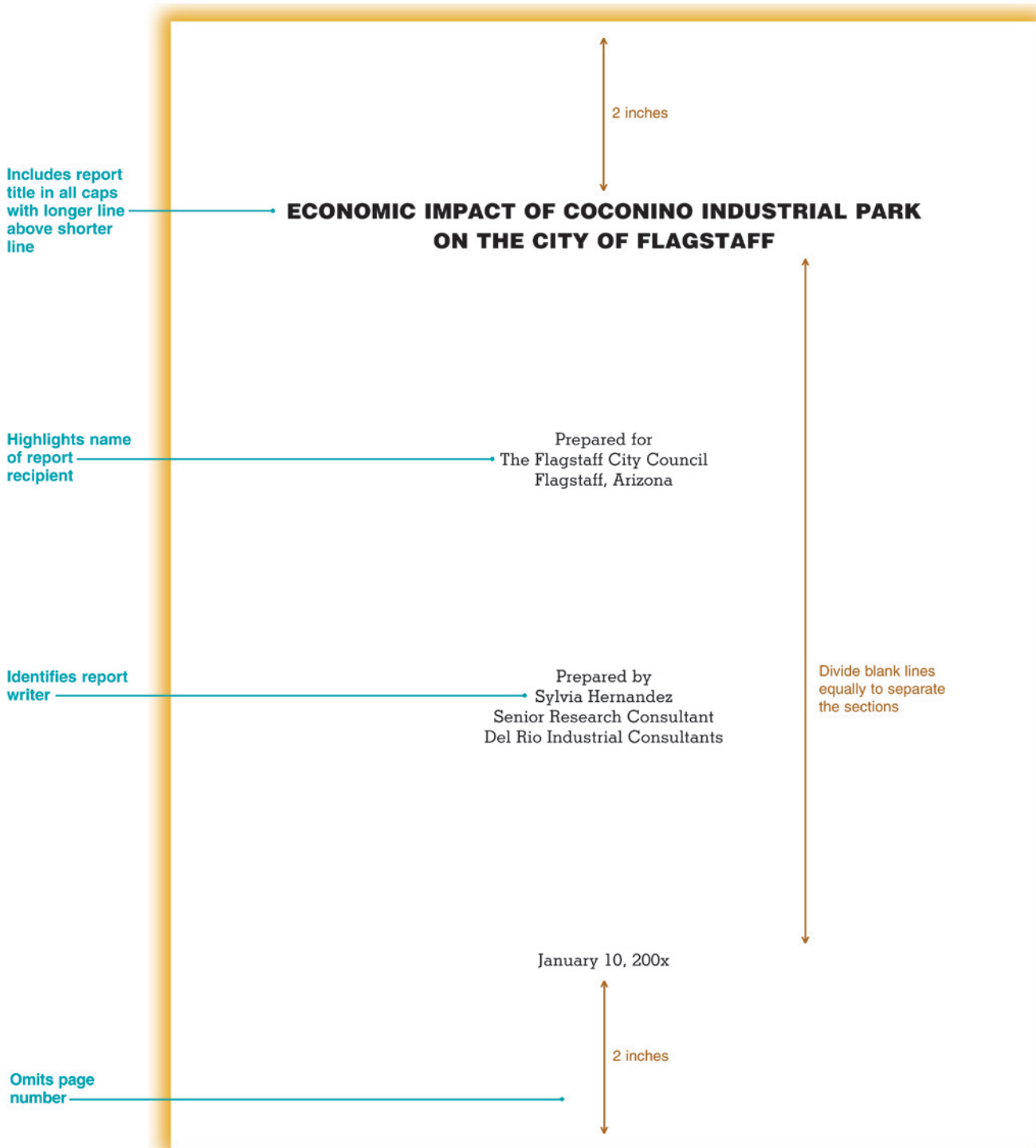
Introduction. A good report introduction typically covers the following elements, although not necessarily in this order:

- **Background.** Describe the events leading up to the problem or need.
- **Problem or purpose.** Explain the report topic and specify the problem or need that motivated the report.
- **Significance.** Tell why the topic is important. You may wish to quote experts or cite secondary sources to establish the importance of the topic.
- **Scope.** Clarify the boundaries of the report, defining what will be included or excluded.
- **Sources and methods.** Describe your secondary sources. Also explain how you collected primary data.
- **Summary.** Include a summary of findings, if the report is written directly.
- **Organization.** Preview the major sections of the report to follow, thus providing coherence and transition for the reader.

The body of a report includes an introduction; discussion of findings; and summary, conclusions, or recommendations.

Endnotes, a bibliography, and appendixes may appear after the body of the report.

FIGURE 10.17 Model Formal Report



The title page is usually arranged in four evenly balanced areas. If the report is to be bound on the left, move the left margin and center point $\frac{1}{4}$ inch to the right. Notice that no page number appears on the title page, although it is counted as page i. In designing the title page, be careful to avoid anything unprofessional—such as too many type fonts, italics, oversized print, and inappropriate graphics. Keep the title page simple and professional. This model report uses MLA documentation style. However, it doesn't illustrate double-spacing, the recommended format for research papers using MLA style. Instead, this model uses single-spacing, which saves space and is more appropriate for business reports.

FIGURE 10.17 (Continued) Letter of Transmittal

DEL RIO INDUSTRIAL CONSULTANTS
110 West Route 66
Flagstaff, Arizona 86001

www.delrio.com
(928) 774-1101

January 12, 200x

City Council
City of Flagstaff
211 West Aspen Avenue
Flagstaff, AZ 86001

Dear Council Members:

The attached report, requested by the Flagstaff City Council in a letter to Goldman-Lyon & Associates dated October 20, describes the economic impact of Coconino Industrial Park on the city of Flagstaff. We believe you will find the results of this study useful in evaluating future development of industrial parks within the city limits.

This study was designed to examine economic impact in three areas:

- Current and projected tax and other revenues accruing to the city from Coconino Industrial Park
- Current and projected employment generated by the park
- Indirect effects on local employment, income, and economic growth

Primary research consisted of interviews with 15 Coconino Industrial Park tenants and managers, in addition to a 2009 survey of over 5,000 CIP employees. Secondary research sources included the Annual Budget of the City of Flagstaff, county and state tax records, government publications, periodicals, books, and online resources. Results of this research, discussed more fully in this report, indicate that Coconino Industrial Park exerts a significant beneficial influence on the Flagstaff metropolitan economy.

We would be pleased to discuss this report and its conclusions with you at your request. My firm and I thank you for your confidence in selecting our company to prepare this comprehensive report.

Sincerely,
Sylvia Hernandez
Sylvia Hernandez
Senior Research Consultant

SMH:mef
Attachment

ii

Announces report and identifies authorization

Gives broad overview of report purposes

Uses a bulleted list for clarity and ease of reading

Describes primary and secondary research

Offers to discuss report; expresses appreciation

Uses Roman numerals for prefatory pages

A letter or memo of transmittal announces the report topic and explains who authorized it. It briefly describes the project and previews the conclusions, if the reader is supportive. Such messages generally close by expressing appreciation for the assignment, suggesting follow-up actions, acknowledging the help of others, or offering to answer questions. The margins for the transmittal should be the same as for the report, about 1 to 1¼ inches for side margins. The dateline is placed 2 inches from the top, and the margins should be left-justified. A page number is optional.

FIGURE 10.17 (Continued) Table of Contents and List of Figures

Uses leaders to guide eye from heading to page number

Indents secondary headings to show levels of outline

Includes tables and figures in one list for simplified numbering

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Because the table of contents and the list of figures for this report are small, they are combined on one page. Notice that the titles of major report parts are in all caps, whereas other headings are a combination of upper- and lowercase letters. This duplicates the style within the report. Advanced word processing capabilities enable you to generate a contents page automatically, including leaders and accurate page numbering—no matter how many times you revise. Notice that the page numbers are right-justified.

FIGURE 10.17 (Continued) Executive Summary

Opens directly with major research findings

Identifies data sources

Summarizes organization of report

Condenses recommendations

EXECUTIVE SUMMARY

The city of Flagstaff can benefit from the development of industrial parks like the Coconino Industrial Park. Both direct and indirect economic benefits result, as shown by this in-depth study conducted by Del Rio Industrial Consultants. The study was authorized by the Flagstaff City Council when Goldman-Lyon & Associates sought the City Council's approval for the proposed construction of a G-L industrial park. The City Council requested evidence demonstrating that an existing development could actually benefit the city.

Our conclusion that the city of Flagstaff benefits from industrial parks is based on data supplied by a survey of 5,000 Coconino Industrial Park employees, personal interviews with managers and tenants of CIP, city and state documents, and professional literature.

Analysis of the data revealed benefits in three areas:

- **Revenues.** The city of Flagstaff earned nearly \$2 million in tax and other revenues from the Coconino Industrial Park in 2009. By 2015 this income is expected to reach \$3.4 million (in constant 2009 dollars).
- **Employment.** In 2009, CIP businesses employed a total of 7,035 workers, who earned an average wage of \$56,579. By 2015, CIP businesses are expected to employ directly nearly 15,000 employees who will earn salaries totaling over \$998 million.
- **Indirect benefits.** Because of the multiplier effect, by 2015 Coconino Industrial Park will directly and indirectly generate a total of 38,362 jobs in the Flagstaff metropolitan area.

On the basis of these findings, it is recommended that development of additional industrial parks be encouraged to stimulate local economic growth.

For readers who want a quick overview of the report, the executive summary presents its most important elements. Executive summaries focus on the information the reader requires for making a decision related to the issues discussed in the report. The summary may include some or all of the following elements: purpose, scope, research methods, findings, conclusions, and recommendations. Its length depends on the report it summarizes. A 100-page report might require a 10-page summary. Shorter reports may contain 1-page summaries, as shown here. Unlike letters of transmittal (which may contain personal pronouns and references to the writer), the executive summary of a long report is formal and impersonal. It uses the same margins as the body of the report. See Chapter 9 for additional discussion of executive summaries.

Uses a bulleted list for clarity and ease of reading

Lists three problem questions

Describes authorization for report and background of study

PROBLEM

This study was designed to analyze the direct and indirect economic impact of Coconino Industrial Park on the city of Flagstaff. Specifically, the study seeks answers to these questions:

- What current tax and other revenues result directly from this park? What tax and other revenues may be expected in the future?
- How many and what kind of jobs are directly attributable to the park? What is the employment picture for the future?
- What indirect effects has Coconino Industrial Park had on local employment, incomes, and economic growth?

BACKGROUND

The development firm of Goldman-Lyon & Associates commissioned this study of Coconino Industrial Park at the request of the Flagstaff City Council. Before authorizing the development of a proposed Goldman-Lyon industrial park, the City Council requested a study examining the economic effects of an existing park. Members of the City Council wanted to determine to what extent industrial parks benefit the local community, and they chose Coconino Industrial Park as an example.

For those who are unfamiliar with it, Coconino Industrial Park is a 400-acre industrial park located in the city of Flagstaff about 4 miles from the center of the city. Most of the area lies within a specially designated area known as Redevelopment Project No. 2, which is under the jurisdiction of the Flagstaff Redevelopment Agency. Planning for the park began in 1997; construction started in 1999.

The original goal for Coconino Industrial Park was development for light industrial users. Land in this area was zoned for uses such as warehousing, research and development, and distribution. Like other communities, Flagstaff was eager to attract light industrial users because such businesses tend to employ a highly educated workforce, are quieter, and do not pollute the environment. The city of Flagstaff recognized the need for light industrial users and widened an adjacent highway to accommodate trucks and facilitate travel by workers and customers coming from Flagstaff.

The first page of a formal report generally contains the title printed 2 inches from the top edge. Titles for major parts of a report are centered in all caps. In this model document we show functional heads, such as *PROBLEM*, *BACKGROUND*, *FINDINGS*, and *CONCLUSIONS*. However, most business reports would use talking heads or a combination such as *FINDINGS REVEAL REVENUE AND EMPLOYMENT BENEFITS*. First-level headings (such as *Revenues* on page 2) are printed with bold upper- and lowercase letters. Second-level headings (such as *Distribution* on page 3) begin at the side, are bolded, and are written in upper- and lowercase letters. See Figure 10.4 for an illustration of heading formats. This business report is shown with single-spacing, although some research reports might be double-spaced. Always check with your organization to learn its preferred style.

The park now contains 14 building complexes with over 1.25 million square feet of completed building space. The majority of the buildings are used for office, research and development, marketing and distribution, or manufacturing uses. Approximately 50 acres of the original area are yet to be developed.

Provides specifics for data sources

Data for this report came from a 2009 survey of over 5,000 Coconino Industrial Park employees; interviews with 15 CIP tenants and managers; the annual budget of the city of Flagstaff; county and state tax records; and current books, articles, journals, and online resources. Projections for future revenues resulted from analysis of past trends and "Estimates of Revenues for Debt Service Coverage, Redevelopment Project Area 2" (Miller 79).

Uses functional heads

DISCUSSION OF FINDINGS

Previews organization of report

The results of this research indicate that major direct and indirect benefits have accrued to the city of Flagstaff and surrounding metropolitan areas as a result of the development of Coconino Industrial Park. The research findings presented here fall into two categories: revenues and employment.

Revenues

Coconino Industrial Park contributes a variety of tax and other revenues to the city of Flagstaff, as summarized in Figure 1. Current revenues are shown, along with projections to the year 2015. At a time when the economy is unstable, revenues from an industrial park such as Coconino can become a reliable income stream for the city of Flagstaff.

Places figure close to textual reference

Figure 1

REVENUES RECEIVED BY THE CITY OF FLAGSTAFF FROM COCONINO INDUSTRIAL PARK

Current Revenues and Projections to 2015

	2009	2015
Sales and use taxes	\$ 904,140	\$1,335,390
Revenues from licenses	426,265	516,396
Franchise taxes	175,518	229,424
State gas tax receipts	83,768	112,134
Licenses and permits	78,331	112,831
Other revenues	94,039	141,987
Total	\$1,762,061	\$2,448,162

Source: Arizona State Board of Equalization Bulletin. Phoenix: State Printing Office, 2009, 103.

Notice that this formal report is single-spaced. Many businesses prefer this space-saving format. However, some organizations prefer double-spacing, especially for preliminary drafts. If you single-space, don't indent paragraphs. If you double-space, do indent the paragraphs. Page numbers may be centered 1 inch from the bottom of the page or placed 1 inch from the upper right corner at the margin. Your word processor can insert page numbers automatically. Strive to leave a minimum of 1 inch for top, bottom, and side margins. References follow the parenthetical citation style (or in-text citation style) of the Modern Language Association (MLA). Notice that the author's name and a page reference are shown in parentheses. The complete bibliographic entry for any in-text citation appears at the end of report in the works-cited section.

Continues interpreting figures in table

Sales and Use Revenues

As shown in Figure 1, the city's largest source of revenues from CIP is the sales and use tax. Revenues from this source totaled \$904,140 in 2009, according to figures provided by the Arizona State Board of Equalization (28). Sales and use taxes accounted for more than half of the park's total contribution to the city of \$1,762,061.

Other Revenues

Other major sources of city revenues from CIP in 2009 include alcohol licenses, motor vehicle in lieu fees, trailer coach licenses (\$426,265), franchise taxes (\$175,518), and state gas tax receipts (\$83,768). Although not shown in Figure 1, other revenues may be expected from the development of recently acquired property. The U.S. Economic Development Administration has approved a grant worth \$975,000 to assist in expanding the current park eastward on an undeveloped parcel purchased last year. Revenues from leasing this property may be sizable.

Projections

Total city revenues from CIP will nearly double by 2015, producing an income of \$2.45 million. This estimate is based on an annual growth rate of 0.65 percent, as projected by the Bureau of Labor Statistics and reported at the Web site of Infoplease.com ("Economic Outlook Through 2015").

Includes ample description of electronic reference

Employment

One of the most important factors to consider in the overall effect of an industrial park is employment. In Coconino Industrial Park the distribution, number, and wages of people employed will change considerably in the next six years.

Sets stage for next topic to be discussed

Distribution

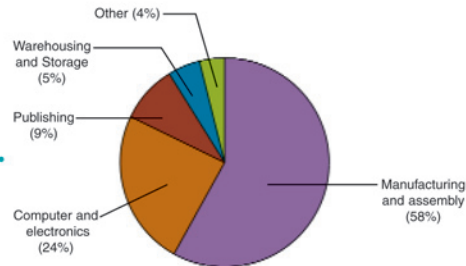
A total of 7,035 employees currently work in various industry groups at Coconino Industrial Park. The distribution of employees is shown in Figure 2. The largest number of workers (58 percent) is employed in manufacturing and assembly operations. In the next largest category, the computer and electronics industry employs 24 percent of the workers. Some overlap probably exists because electronics assembly could be included in either group. Employees also work in publishing (9 percent), warehousing and storage (5 percent), and other industries (4 percent).

Although the distribution of employees at Coconino Industrial Park shows a wide range of employment categories, it must be noted that other industrial parks would likely generate an entirely different range of job categories.

Only the most important research findings are interpreted and discussed for readers. The depth of discussion depends on the intended length of the report, the goal of the writer, and the expectations of the reader. Because the writer wants this report to be formal in tone, she avoids *I* and *we* in all discussions.

As you type a report, avoid widows and orphans (ending a page with the first line of a paragraph or carrying a single line of a paragraph to a new page). Strive to start and end pages with at least two lines of a paragraph, even if a slightly larger bottom margin results.

Figure 2
EMPLOYMENT DISTRIBUTION OF INDUSTRY GROUPS



Pie chart shows proportion of a whole and includes percentage figures for clarity

Source: 2009 survey of CIP employees

Wages

In 2009 employees at CIP earned a total of \$398 million in wages, as shown in Figure 3. The average employee in that year earned \$56,579. The highest average wages were paid to employees in white-collar fields, such as computer and electronics (\$65,200) and publishing (\$61,100). Average wages for workers in blue-collar fields ranged from \$53,400 in manufacturing and assembly to \$48,500 in warehousing and storage.

Places figure close to textual reference

Figure 3
AVERAGE ANNUAL WAGES BY INDUSTRIAL GROUPS
Coconino Industrial Park, 2009

Industry Group	Employees	Annual Wages	Total
Manufacturing and assembly	4,073	\$53,400	\$217,498,200
Computer and electronics	1,657	65,200	108,036,400
Publishing	672	61,100	41,059,200
Warehousing and storage	370	48,500	17,945,000
Other	263	51,300	13,491,900
	<u>7,035</u>		<u>\$398,030,700</u>

Aligns figures on the right and centers headings over columns

Source: 2009 Survey of CIP employees

If you use figures or tables, be sure to introduce them in the text (for example, as shown in Figure 3). Although it isn't always possible, try to place them close to the spot where they are first mentioned. To save space, you can print the title of a figure at its side. Because this report contains few tables and figures, the writer named them all "Figures" and numbered them consecutively.

Clarifies information and tells what it means in relation to original research questions

Projections

By 2015 Coconino Industrial Park is expected to more than double its number of employees, bringing the total to over 15,000 workers. The total payroll in 2015 will also more than double, producing over \$998 million (using constant 2009 dollars) in salaries to CIP employees. These projections are based on an 8 percent growth rate (Miller 78), along with anticipated increased employment as the park reaches its capacity.

Future development in the park will influence employment and payrolls. One CIP project manager stated in an interview that much of the remaining 50 acres is planned for medium-rise office buildings, garden offices, and other structures for commercial, professional, and personal services (Novak). Average wages for employees are expected to increase because of an anticipated shift to higher-paying white-collar jobs. Industrial parks often follow a similar pattern of evolution (Badri 41). Like many industrial parks, CIP evolved from a warehousing center into a manufacturing complex.

Summarizes conclusions and recommendations

CONCLUSIONS AND RECOMMENDATIONS

Analysis of tax revenues, employment data, personal interviews, and professional literature leads to the following conclusions and recommendations about the economic impact of Coconino Industrial Park on the city of Flagstaff:

1. Sales tax and other revenues produced nearly \$1.8 million in income to the city of Flagstaff in 2009. By 2015 sales tax and other revenues are expected to produce \$2.5 million in city income.
2. CIP currently employs 7,035 employees, the majority of whom are working in manufacturing and assembly. The average employee in 2009 earned \$56,579.
3. By 2015 CIP is expected to employ more than 15,000 workers producing a total payroll of over \$998 million.
4. Employment trends indicate that by 2015 more CIP employees will be engaged in higher-paying white-collar positions.

Uses a numbered list for clarity and ease of reading

On the basis of these findings, we recommend that the City Council of Flagstaff authorize the development of additional industrial parks to stimulate local economic growth.

After discussing and interpreting the research findings, the writer articulates what she considers the most important conclusions and recommendations. Longer, more complex reports may have separate sections for conclusions and resulting recommendations. In this report they are combined. Notice that it is unnecessary to start a new page for the conclusions.