

State Report Preparation

- 1) Obtain an understanding of which accounts are used in GTA formula. See WI DOT Transportation Aids Cost Reporting Manual & Excel Spreadsheet. _____
- 2) For any new debt issues, determine anticipated projects and allocate debt issue between police **(debt issued for purposes of a jail is considered other long-term debt)**, fire protection, highway, storm sewer, water & electric supply, transit, and all other long term debt. _____
- 3) *Special Assessments*
 - * Special assessments authorized by sec. 66.0703, Wis. Stats., for such projects as streets, sidewalks, curbs and gutters, storm sewers, sanitary sewer mains and laterals, and water mains and laterals, which are paid for wholly or partially from special assessments levied against the benefited properties. **This is not a deductible revenue.** _____
- 4) *Intergovernmental Aids*
 - * Obtain state aids register (Department of Revenue website). Determine that the state aids register is tied out to your trial balance. _____
 - * **Federal Grants:** Federal aids paid to your government through the state are considered state aids for state report purposes. _____
 - * Verify that PILOT and other revenues are appropriately recorded in the state report (may be shown as taxes in general ledger). _____
 - * **103-43533 – State Grants – Other Highway:** State highway aids for items such as connecting highways, lift bridges, road project aids, and community block grants used for eligible road costs. Only 60% of all grants and aids received for storm sewer construction should be reported at this account. The remaining 40% of ineligible storm sewer construction should be reported at line 103-43537 _____
- 5) *Licenses and Permits*
 - * **105-44900 – Other Regulatory Permits and Fees (Identify):** Include impact fees collected here and not in public charges. _____
- 6) *Public Charges for Services*
 - * Revenues received from individuals, organizations, third party providers, and businesses for services rendered by the government. _____
 - * **109-46210 – Law Enforcement Fees:** Do not include huber reimbursements from prisiones; this should be reported on 109-46290, as jail expenditures not GTA aidable. _____
- 7) *Intergovernmental Charges for Services*
 - * Revenues received from other governmental units with taxing powers such as schools, technical colleges, other counties, cities, villages, towns, lake rehabilitation districts, sanitary districts, and state and federal governments for services provided by your government. _____
 - * **111-47321 – Other Local Governments – Law Enforcement Services:** Do not include reimbursements for prisioner board received from other governments; this should be reported on 111-47390, as jail expenditures not GTA aidable. _____
- 8) *Miscellaneous Revenues*
 - * Obtain any general ledger detail for any material miscellaneous revenue accounts. For each miscellaneous revenue transaction, determine the source by viewing receipt or other documentation. Determine if the item should be reclassified from Miscellaneous Revenue (account 113-48900) to appropriate state report revenue line. _____

9) *General Government Allocations: The following costs may need to be allocated:*

- * Insurance _____
- * Clerk-treasurer position (municipality) _____
- * Employee fringe benefits (if not allocated between payroll) _____
- * General plant and buildings _____
- * Interest and fiscal charges (based on historical % of debt issues) _____
- * Debt issuance costs (same % as step 5) _____

10) *Public Safety*

- * Emergency Communications (911) (120-52601 - Law enforcement) and (120-52609 - Non-law enforcement) _____
- * **120-52700 – Correction and Detention:** - Jail related expenditures, not GTA aidable. _____

11) *Public Works*

- * **122-53100 – Administration for Highway and Street:** Administration and supervision of highway related activities. Not GTA Aidable. Consider allocation of time to aidable functions. _____
- * **122-53315 – Highway and Street Construction (Local):** For counties, would reconcile with amounts expended in County roads and bridges fund. _____
- * If public works employees perform multiple activities and the distribution is not maintained in the general ledger, will need to allocate time based on some reasonable basis. _____

12) *Capital Outlay*

- * Verify that capital outlay analyzed for the state report. State report allows capital outlay to be reported either with operation and maintenance expenditures or in the capital outlay section of the municipal state report. _____
- * Ensure capital projects are appropriately classified to ensure maximum GTA allowable expenditures. Often, TID district project costs, because of the economic development nature of the activity, may be reported as economic development when actually infrastructure related projects (need to segregate street construction, storm sewer, watermain construction and sewerage). _____

13) Obtain any general ledger detail for any material miscellaneous expenditure accounts. For each miscellaneous expenditure transaction, determine the function by viewing invoice or other documentation. Determine if the item should be reclassified from Miscellaneous Expense to appropriate state report expenditure line. _____

Proprietary Funds

1) <i>County highway department transactions</i>	Revenue	Expense
Public Charges - Highway Maintenance and Construction	201-46310	210-53360
State – Highway Transportation	204-47230	210-53320
State – Revenues from Nonhighway Activities in Highway Fund (records and reports, radios, general public liability, salt storage, and supervision expenses)	204-47292	
Other Local Governments – Highway – Transportation	205-47331	210-53330
Other Local Governments – Revenues from Nonhighway Activities in Highway Fund	205-47392	
County – Highway – Transportation (maintenance)	206-47430	210-53311; 210-53340
County - Highway – Transportation (construction)	206-47435	210-53315
County - Highway – Revenues from Nonhighway Activities in Highway Fund (highway dept employees provide services for parks or courthouse parking lot)	206-47492	
Highway Administration - Administration and supervision - not GTA eligible		210-53310
Other Highway and Street Administration and General - Patrol superintendents, radio expenses, general public liability		210-53199

Are revenues and expenses of highway department appropriately reported, as required by the DOT highway cost reporting manual.

2) **205-47491 – Enterprise:** Sewer, water and electric utility revenues relating to services provided to other departments should be reported separately, as follows:

Sewer: Municipal portion of revenues from public authorities; Interdepartmental services

Water: Municipal portion of revenues from public authorities; Public fire protection from municipality; Interdepartmental sales

Electric: Public street and highway lighting; Interdepartmental sales

Specified Receipt, Disbursement, And Other Data All Funds

- 1) 300-71110 – General Property Tax Levied for Local Purposes: _____
- 2) 300-72100 – Proprietary Funds – Hydrant Rental (Public Fire Protection) included in Water Service Charges - public fire protection charged to users vs. municipality _____
- 3) 300-73210 – Highway Internal Service – Intergovernmental Revenues (Capital Grants) _____
- 4) 300-73310 – Proprietary Funds – Intergovernmental Revenues (Capital Grants) _____
- 5) 300-74000 – Special Assessment Collections of Proprietary Fund Types _____
- 6) 300-78340 – Sale of Property by Proprietary Fund Types _____
- 7) 250-29000 – Long-Term Debt _____
- 8) 302-83360 - Non-depreciable highway land, buildings and equipment purchased by highway fund _____
- 9) 304-62010 – Profit or (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Excluding Law Enforcement) _____
- 10) 304-62020 – Profit (Loss) of Internal Service Funds Related to Services Provided to Eligible Cost Items for Highway Aid Purposes (Law Enforcement Only) _____

Final Review before Submission

- 1) Review balances reported in current year report for consistency with the prior year. (Note: Any significant variances should be explained for future years. _____
- 2) Evaluate GTA eligible expenditures, in comparison to prior years. Does it meet your expectations for the current year. _____
- 3) Verify that beginning fund balance and schedule of indebtedness agree with ending balances from prior year report. _____
- 4) Verify that the ending fund balance agrees to general ledger/audit. If it does not, please reconcile. _____
- 5) Verify that the outstanding indebtedness agrees to debt schedules. Principal additions and retirements of governmental fund issues should agree to 115-49100 (debt proceeds) or 132-58100 (principal retirements). _____
- 6) Verify that revenues and expenditures per "Statement of Change in Fund Balance" agree with totals reported on prior pages. _____
- 7) Review intergovernmental revenues reported on state payments register to ensure proper classification. _____
- 8) All "(identify)" lines must have an explanation. _____
 Note: Need to be more descriptive than "Miscellaneous" or "Other". _____

Preparer Notes

Reviewer Notes

Items relating to the preparer and reviewer notes have been resolved and the report is ready for copying. All reviewer notes have been discussed with the preparer.

State Report Approved By: _____ Date: _____