

***RECONCILING ACCOUNTS TO STATE AID STATUS REPORTS******NARRATIVE***

The State Aid Status Report is available on the Web at the SAAS Reports Website:

<http://dotapp7.dot.state.mn.us/SAAS/saaslogon.asp>

Select ***Status Report*** from the menu presented on this screen.

This report details the status of the State Aid Accounts, you can obtain your State Aid Accounts on a monthly basis. It is suggested that the county books are reconciled to and agree with these reports.

The State Aid Accounts included in the ***State Aid Status Report*** are:

- 70- STATE AID County Regular Construction
- 71- STATE AID County Municipal Construction
- 72- County Turnback
- 73- State Park Construction
- 75- Special Town Bridge Construction
- 76- Town Bridge Construction
- 77- Town Road
- 80- CSAH County Regular Maintenance
- 81- CSAH County Municipal Maintenance
- 89- County Disaster  
Bridge Bonding – Multiple Accounts

A sample of the ***State Aid Status Report*** is shown on page 9.5. The following pages discuss the items on the report and offer some guidelines to reconciling accounts with this report. If the proper accounting procedures are being followed (as detailed in the previous sections of this manual), the State Aid Accounts from your accounting system should reconcile *directly* to the figures on this reports.

The best way to track down a discrepancy is to walk through the State Aid Payment/Transfer Documents for the current year and post the entries on paper (using T-Accounts). Follow the rules and procedures as outlined in the previous sections of this manual for the various situations. Start by posting the beginning balances as of the beginning of the year (or from the last time the accounts were balanced to the State Aid Report) onto T-Accounts, for all the possible affected accounts. Then, as each payment/transfer document is gone through, make all entries to the appropriate T-Accounts on the projects which had activity since the accounts were last balanced with State Aid.

Balance to the State Aid Status Report in this manual fashion, first. Then, trace the entries that were actually made to your accounting system, until the ones are found that don't agree with the T-Account entries which were made manually.

If the discrepancy cannot be found in this manner, call the Mn/DOT State Aid Finance Office.

***REGULAR MAINTENANCE***

- Transfers will generally be out of this account and into Regular Construction ONLY if the previous year's Maintenance Allotment was not fully used up. The amount transferred will be the amount unused for Regular Maintenance during the previous year.
- Disbursements should always equal the cash received this year as reported on the State Aid Payment Documents.
- Unexpended balance and balance available are equal. The amount shown here should equal the balance in the Regular Maintenance Allotment (*asset*) Account.
- Encumbrances are always zero.
- Balance available before July is usually 50% of the current year's allotment and 10% or \$0.00 after July, depending on the state payment plan (50%, 40% and 10% or 50% / 50%).
- If the county has a State Aid Bond Account, the payments are calculated after reducing the allotment by the bond interest paid that year.

***MUNICIPAL MAINTENANCE***

- Transfers will generally be out of this account and into Municipal Construction only if the previous year's Maintenance Allotment was not fully used up. The amount transferred will be the amount unused for Municipal Maintenance during the previous year.
- Disbursements should always be equal to the cash received during the year as reported on the State Aid Payment sheets.
- Unexpended balance and balance available are equal. The amount shown here should equal the balance in the Municipal Maintenance Allotment (*asset*) Account.
- Encumbrances are always zero.
- Balance available will be a percentage of the current year's allotment, each county may request a different percentage of Municipal Maintenance to be paid them during the year.

***REGULAR CONSTRUCTION***

- Disbursements should always equal the cash received during the year as reported on the State Aid Payment Documents plus the amount transferred to the Agency Account.
- Encumbrances represent monies the State has not yet released to the county for outstanding projects, an itemized listing may be obtained when the Status Report is reviewed online. The amount here should be equal to the balances in the Regular Construction - Receivable Account (*asset*).
- Balance Available represents monies available in the allotment account but not yet requested. The amount here should be equal to the balance in the Regular Construction - Allotment (*asset*) Account.

***MUNICIPAL CONSTRUCTION***

- Follow the same guidelines as for ***Regular Construction***.

***TOWN BRIDGE CONSTRUCTION***

- Follow the same guidelines as for ***Regular Construction***.

***RECONCILING THE DEFERRED REVENUE ACCOUNTS*****NARRATIVE**

The county will be able to reconcile its Deferred Revenue Accounts to the Allocation amount (Regular and Municipal Maintenance) or the Balance Available (Regular, Municipal and Town Bridge Construction) on the State Aid Status Report. The following explanations should hold true for the Deferred Revenue Accounts if the correct Grant Accounting entries have been made throughout the year. Review the following to proof the Deferred Revenue Account Balances at year end.

**REGULAR MAINTENANCE**

Prior to completing the year-end sequence, making the necessary adjustments to recognize the amount of Regular Maintenance expenditures, and closing the year, the Regular Maintenance Deferred Revenue Account balance should be the same figure as the Regular Maintenance Allocation amount on the Status Report. (Note, however, that this figure will not be the same figure in the Regular Maintenance Allotment Account at this time since this account is reduced by State Aid Payments during the year).



# RECONCILING STATE AID ACCOUNTS STATE AID STATUS REPORT

Report ID: Status  
Run Date: 06/30/2003

State of Minnesota  
Department of Transportation  
Status Report  
County: 021-DOUGLAS  
as of 12/31/2002

County: 021-DOUGLAS												
Account: 70 - CO REG CONST												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
103,434.57	1,839,799.00	1,943,233.57	0.00	0.00	1,624,730.53	318,503.04	84,366.61	0.00	234,136.43	0.00	0.00	0.00
Account: 71 - CO MUNI CONST												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
39,699.93	277,589.00	317,288.93	0.00	2,880.83	219,387.01	100,782.75	43,649.25	0.00	57,133.50	0.00	0.00	0.00
Account: 73 - STATE PARK												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
0.00	256,883.00	256,883.00	0.00	0.00	0.00	256,883.00	0.00	0.00	256,883.00	0.00	0.00	0.00
Account: 76 - TOWN BRIDGE												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
10,520.40	10,105.00	20,625.40	0.00	0.00	0.00	20,625.40	0.00	0.00	20,625.40	0.00	0.00	0.00
Account: 77 - TOWN ROAD												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
0.00	256,719.00	256,719.00	0.00	0.00	256,719.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account: 80 - CO REG MAINT												
Beg Yr Bal	Allocation	Total	Deposits	Transfers	Disb	Unexp Bal	Enc	B/L Rsrv	Bal Avail	Outstanding Overpymts	Gen Fund Bal to Adv	Acct to Acct Advances
120,644.50	1,226,533.00	1,347,177.50	0.00	0.00	1,224,524.30	122,653.30	0.00	0.00	122,653.30	0.00	0.00	0.00

Report ID: Status  
Run Date: 06/30/2003

State of Minnesota  
Department of Transportation  
Status Report  
County: 021-DOUGLAS  
as of 12/31/2002

County: 021-DOUGLAS		Account: 81 - CO MUNI MAINT		Total		Disb		Unexp Bal		Enc		B/L Rsv		Bal Avail		Outstanding Overpymts		Gen Fund Bal to Adv		Acct to Acct Advances			
Beg Yr Bal	84,367.00	Allocation	185,060.00	Total	269,427.00	Transfers	-2,880.83	Disb	174,016.17	Unexp Bal	92,530.00	Enc	0.00	B/L Rsv	0.00	Bal Avail	92,530.00	Outstanding Overpymts	0.00	Gen Fund Bal to Adv	0.00	Acct to Acct Advances	0.00
<b>Account: 0L73 - STATE PARK-OLD</b>																							
Beg Yr Bal	256,883.00	Allocation	-256,883.00	Total	0.00	Transfers	0.00	Disb	0.00	Unexp Bal	0.00	Enc	0.00	B/L Rsv	0.00	Bal Avail	0.00	Outstanding Overpymts	0.00	Gen Fund Bal to Adv	0.00	Acct to Acct Advances	0.00
<b>Total County: 021-DOUGLAS</b>																							
	615,549.40		3,795,805.00		4,411,354.40		0.00		3,499,376.91		911,977.49		128,015.86		0.00		783,961.63		0.00		0.00		0.00