

Indiana State Board of Accounts

Annual Budget Workshop

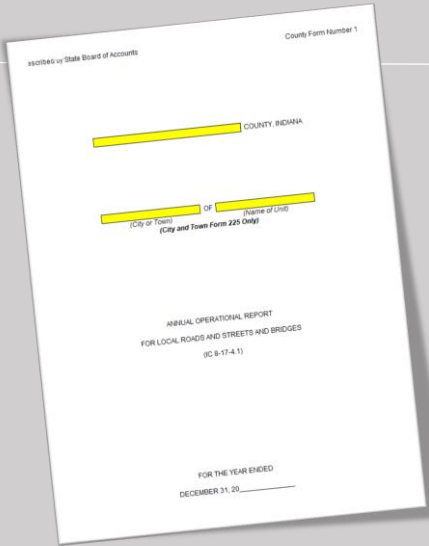
Spring 2019

Motor Vehicle Highway & Other Hot Topics





Annual Operational Report



Required by IC 8-17-4.1

Cities and Towns with populations of at least 15,000

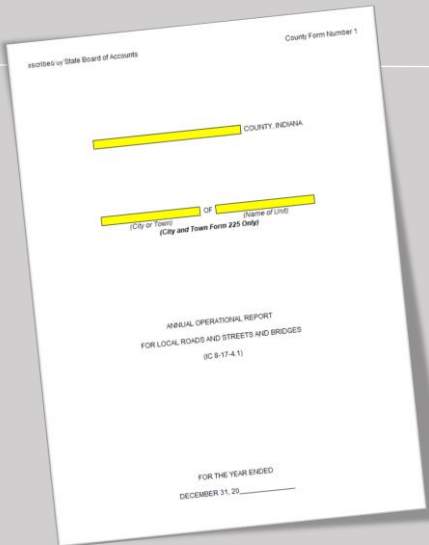
Filed by June 1st

SBOA certifies list of non-filers to Auditor of State

Monthly distributions withheld until Report is filed



Annual Operational Report



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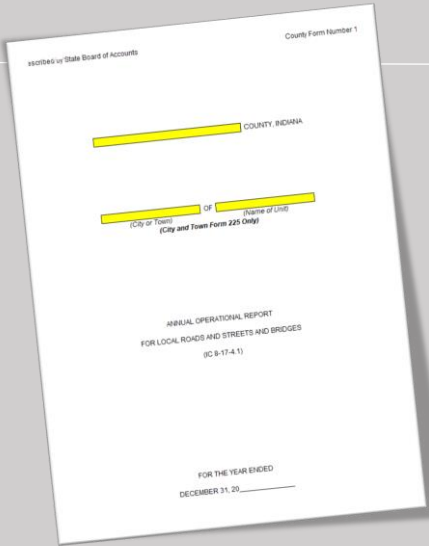
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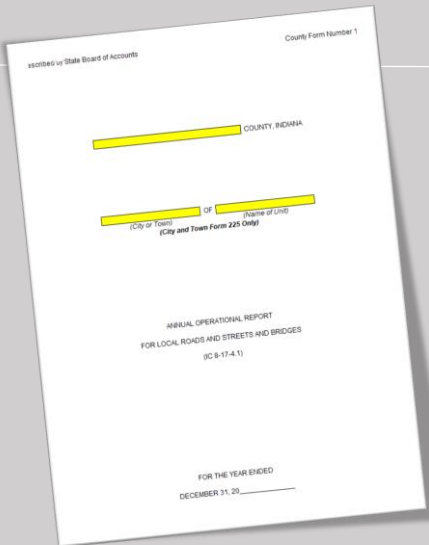
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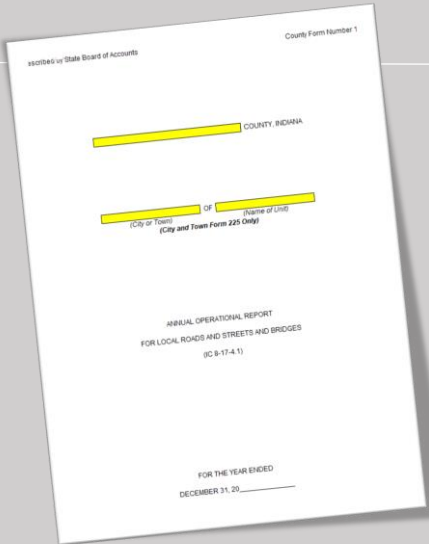
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Annual Operational Report



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Instructions for the completion of each Section of the report follow. We recommend that you begin your preparation of the Annual Operational Report by completing the detailed information on in Section 2 - Detail of Receipts and Section 3 - Detail of Disbursements. The totals from these sections are then electronically carried forward by the spreadsheet to the appropriate portions of Section 1 – Financial Statement.

Enter financial data in cells/boxes highlighted in yellow. Other cells containing dollar amounts are calculations/formulas and should not be modified or have amounts entered directly into them.

Cover Sheet

The same cover sheet is used for both the county and city/town versions of the report. Counties may just leave the city/town information blank. The calendar year being reported should be shown at the bottom of the report.

Section 1: Financial Statement

Financial statement information, including beginning and ending cash balances, for the most common funds reported by units are included in the first three columns of Section 1. Receipts and disbursements for other less common funds used for road, street, and bridge expenses are reported in the "Other Funds" column. The "Total All Funds" column will then be the grand total of all funds received from all sources and used by the unit for road, street, and bridge expenses.


The common funds included in Section 1 are Motor Vehicle Highway, Local Road and Street, and the Cumulative Bridge Fund. The Cumulative Bridge Fund column will apply only to counties. Examples of less common funds used by some units may include (but are not limited to), Rainy Day, Community Crossings, Riverboat, EDIT, Cumulative Capital Improvement, Federal and State Grants, etc. Those units contiguous to the Indiana Toll Road received a distribution that was required to be placed into the Local Major Moves Construction fund, established by Indiana Code 8-14-16-4, and is to be reported by units who have this under "Other Funds". The receipt and disbursement information in Section 1 will be automatically populated/carried forward from Section 2 and Section 3. You will not have to enter data for operating receipts and disbursements in Section 1.

The Section 1 - Financial Statement will show the beginning balance of cash at January 1 for common funds, receipt totals for all sources for all funds, disbursement totals for each classification for all funds, and the ending cash and Investment balance at December 31 for common funds for the reporting year.

Beginning Cash Balance

Enter the cash balance of Motor Vehicle Highway, Local Road and Street, and Cumulative Bridge fund at January 1 of the reporting year in the respective yellow cell/box. It is not necessary to enter the cash balances for other


Annual Operational Report



... Cover Sheet Section 1 Financial Statement Section 2 Receipts Section 3 Disbursements Section 4 Debt Section 5 Mileage Changes

Indiana State Board of Accounts 2019

Annual Operational Report



Instructions Cover Sheet Section 1 Financial Statement Section 2 Receipts Section 3 Disbursements Section 4 Debt Se

Indiana State Board of Accounts 2019

Section 1 - Financial Statement				Motor Vehicle Highway	Local Road & Street	Cumulative Bridge	Total Common Funds	Other Funds	Total All Funds
Cash - January 1									
Receipts									
Operating Receipts									
Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources									
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Note/Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Matured or Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disbursements									
Operating Disbursements									
General Administration & Unallocated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preserv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Disbursements									
Debt Service - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loans Made	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess									
Over (Under) Total Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash - December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments - December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash and Investments - December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Section 2 - Detail of Receipts						Motor Vehicle Highway	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Add columns to the left)
Receipts																	
Taxes																	
General Property Taxes					\$0.00	\$0.00											
LIT - Certified Shares					\$0.00	\$0.00											
LIT - Economic Development Income Tax					\$0.00	\$0.00											
Wheel and Sur Tax					\$0.00	\$0.00											
Other Taxes					\$0.00	\$0.00											
Total Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Intergovernmental																	
Motor Vehicle Highway Distribution					\$0.00	\$0.00											
Local Road and Street Distribution					\$0.00	\$0.00											
Financial Institution Tax Distribution					\$0.00	\$0.00											
Vehicle/Aircraft Excise Tax Distribution					\$0.00	\$0.00											
State Grants					\$0.00	\$0.00											
Federal Grants					\$0.00	\$0.00											
Other Intergovernmental					\$0.00	\$0.00											
Total Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Charges for Services																	
Federal State and Local Reimbursement for Services					\$0.00	\$0.00											
Other Charges for Services					\$0.00	\$0.00											
Total Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Other Operating Receipts																	
Interest					\$0.00	\$0.00											
Refunds/Reimbursements					\$0.00	\$0.00											
Contributions/Donations					\$0.00	\$0.00											
Transfers from Toll Facilities					\$0.00	\$0.00											
Miscellaneous					\$0.00	\$0.00											
Total Other Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Other Financing Sources																	
Bond Proceeds					\$0.00	\$0.00											
Note/Loan Proceeds					\$0.00	\$0.00											
Interfund Loan Proceeds					\$0.00	\$0.00											
Investments Matured or Sold					\$0.00	\$0.00											
Transfer In					\$0.00	\$0.00											
Other					\$0.00	\$0.00											
Total Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											
Total Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00											





Section 3 - Detail of Disbursements	Motor Vehicle Highway	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)
Disbursements											
General Administration & Unallocated				\$0.00	\$0.00						
Personal Services				\$0.00	\$0.00						
Supplies				\$0.00	\$0.00						
Other Services and Charges				\$0.00	\$0.00						
Capital Outlay				\$0.00	\$0.00						
Total General Administration & Unallocated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation				\$0.00	\$0.00						
Personal Services				\$0.00	\$0.00						
Supplies				\$0.00	\$0.00						
Other Services and Charges				\$0.00	\$0.00						
Capital Outlay				\$0.00	\$0.00						
Total Construction, Reconstruction & Preservation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repair				\$0.00	\$0.00						
Winter Operations				\$0.00	\$0.00						
Personal Services				\$0.00	\$0.00						
Supplies				\$0.00	\$0.00						
Other Services and Charges				\$0.00	\$0.00						
Capital Outlay				\$0.00	\$0.00						
Total Winter Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair				\$0.00	\$0.00						
Personal Services				\$0.00	\$0.00						
Supplies				\$0.00	\$0.00						
Other Services and Charges				\$0.00	\$0.00						
Capital Outlay				\$0.00	\$0.00						
Total Other Maintenance and Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses				\$0.00	\$0.00						
Debt Service - Principal				\$0.00	\$0.00						
Debt Service - Interest				\$0.00	\$0.00						
Interfund Loan Payments				\$0.00	\$0.00						
Interfund Loans Made				\$0.00	\$0.00						
Investments Purchased				\$0.00	\$0.00						
Transfer Out				\$0.00	\$0.00						
Other				\$0.00	\$0.00						
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Annual Operational Report



Section 4 - Debt Information	(Description of Debt)	(Description of Debt)	(Description of Debt)	(Description of Debt)	(Description of Debt)	Totals
Bonds						
Bonds - Outstanding Principal January 1						\$0.00
New Bonds Issued During Year						\$0.00
Principal Paid						\$0.00
Interest Paid						\$0.00
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bonds - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes/Loans						
Notes/Loans - Outstanding Principal January 1						\$0.00
New Notes/Loans Issued During Year						\$0.00
Principal Paid						\$0.00
Interest Paid						\$0.00
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes/Loans - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Leases						
Capital Leases - Outstanding Principal January 1						\$0.00
New Capital Leases Entered Into During Year						\$0.00
Principal Paid						\$0.00
Interest Paid						\$0.00
Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Leases - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Annual Operational Report



Section 5 - Mileage	Actual Mileage (Dec 31)	Change from prior year	Reason(s)
Surface Type - Concrete			
Surface Type - Asphalt			
Surface Type - Chip Seal			
Surface Type - Brick or Masonry			
Surface Type - Gravel or Stone			
Unimproved			
Total Miles	0	0	

ANNUAL OPERATIONAL REPORT
FOR LOCAL ROADS AND STREETS AND BRIDGES
SECTION 6 - CERTIFICATION
Part of State Form 54400 (8-10)

FOR COUNTIES

Submitted by:

DATE: 20 _____
Engineer/Director (if applicable)

DATE: 20 _____
County Highway Supervisor

Approved:

DATE: 20 _____
Board of County Commissioners

FOR CITIES AND TOWNS

Submitted by:


DATE: 20 _____
City Engineer (if applicable)

DATE: 20 _____
Street Commissioner or Supervisor

Approved:

DATE: 20 _____
Mayor or President of Town Council






STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM 2418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa



MEMORANDUM

TO: County Highway Supervisors, City Controllers, and City and Town Clerk-Treasurers in municipalities with a population of 15,000 or more

FROM: Mr. Paul Joyce, CPA *Paul B. Joyce*
State Examiner

RE: Annual Operational Report for the year 2018

DATE: March 13, 2019

This is a notice that the Annual Operational Report (AOR), including instructions for preparing the 2018 AOR, is available on the Indiana State Board of Accounts' (SBOA) website at www.in.gov/sboa. To locate the form, select your unit type under "Political Subdivisions" (county, city, or town) and the downloadable report (in spreadsheet format) is in the section "Highway Annual Operational Report". Also included in this section of the website are definitions of construction, reconstruction, and preservation (CRP).

The AOR is required under IC 8-17-4.1-5. IC 8-17-4.1-7 states: "The annual operational report must be completed and a copy filed with the state board of accounts, the governing body and the department by June 1 following the operational report year. The department shall make the report available to the public."

Governing body means the Board of County Commissioners of a County, Mayor of a City, or the Town Council of a Town. Department is defined as the Indiana Department of Transportation.

To comply with IC 8-17-4.1-7, please file copies as follows:


- One copy to the Mayor, Town Council, or Board of County Commissioners.
- One copy retained in the office of the Street Department, Highway Department, or the office of the fiscal officer.

Electronic copies (Excel version) of the completed AOR are to be uploaded to the new Data Management System (DMS) maintained by LTAP. *You no longer are required to send a copy to SBOA.* The DMS website is <https://lapdms.dap.purdue.edu/ltap>. The contact email for questions related to DMS and uploading the AOR is LTAP-DMS@purdue.edu.

For cities and towns with populations of less than 20,000 and more than 15,000 as of the last census, please be aware this report is *new to you and now statutorily required* for your communities. IC 8-17-4.1-1 was amended in 2018 to require municipalities with populations of at least 15,000 to follow the provisions of IC 8-17-4.1.

Indiana State Board of Accounts
2019

Annual Operational Report



Questions:

HighwayReport@sboa.in.gov

LTAP-DMS@purdue.edu

Indiana State Board of Accounts
2019

Filing AOR – LTAP Data Management System




ltapdms.itap.purdue.edu

Filing AOR – LTAP Data Management System



LTAP Data Management Portal
Data Management System (DMS)



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Existing Users
[Login](#)

MVH fund and MVH Restricted sub-fund



MVH – Directive 2018-2



MVH – Directive 2018-2



On SBOA website – Home page here



https://www.in.gov/sboa/files/Directive%202018-2%202012_20_18%20.pdf

MVH – Directive 2018-2



“The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to create a new sub-fund within the MVH Fund to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.”

MVH – Directive 2018-2



On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows:

Cities and Towns

Fund 201

MVH

Fund 203

MVH Restricted

MVH – Directive 2018-2



How to get started:

- ✓ **Determine the 1-1-2019 cash balance of sub-fund 203**
- ✓ **Post 50% of MVH distributions directly to sub-fund 203**
- ✓ **Throughout the year, post disbursements for CRP to sub-fund 203**

You can allocate costs originally paid from MVH to MVH Restricted

MVH – Directive 2018-2



A city/town can put more than 50% in MVHR

- **Requires ordinance**
- **Can move cash back to MVH if needed**
- **Can't result in less than 50% in MVHR**
- **Year-end MVHR balance stays restricted into the next year**

MVH – Directive 2018-2



What about appropriations?

Only one appropriation for both MVH and MVH Restricted

- **Determine appropriations necessary for MVHR and move from MVH**
- **Council decision; resolution or ordinance not necessary**



Indiana State Board of Accounts

2019

MVH – Directive 2018-2



MVH Questions?

Indiana State Board of Accounts

2019

Contact Information



Todd Caldwell, CFE
Director of Audit Services

Susan Gordon, CPA, CFE
Director of Audit Services

cities.towns@sboa.in.gov

317-232-2513