

## **DATA ENTRY FORMS**

All Data Entry Forms may be downloaded from the State Aid Finance Website:

<http://www.dot.state.mn.us/safinance>

They are in Excel format, you must have Excel 97 or newer to use these forms.

## ***ADJUSTMENTS***

The adjustments worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

If you have the same entries occurring each month, you may setup default descriptions, accounts and dollar values. If the dollar values differ for each month leave them blank.

If you have other miscellaneous adjustments you may add them to the appropriate monthly worksheet.

## ***A/R REVENUE***

The A/R Revenue worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

Depending on the cost accounting system you use you may need to make adjusting entries to your Accounts Receivable on a monthly basis. If you bill your customers on a regular basis use this worksheet to setup default entries. Enter a generic description, account numbers to debit and credit, and customer number, on each monthly worksheet. Since the amount you bill will vary from month to month it not recommended to enter any dollar values.

Group your entries by customer type:

- A/R Billed to Townships
- A/R billed to Cities
- A/R Billed to Other Governments
- A/R Billed to Other Departments
- A/R Billed to Individuals and Businesses

The total on each monthly worksheet should balance to the total bills processed for the same period.

## ***CASH OUTLAY***

The Cash Outlay worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

Depending on the cost accounting system you use you may need to make adjusting entries to your cash account for disbursements on a monthly basis. You may setup default entries on each monthly worksheet. Enter a generic description along with the default accounts to be debited and credited.

Group your entries by type:

- Payroll Entries:
  - Net Pay
  - Withholding Taxes Paid
- Commissioner's Warrants
- Auditor's Warrants
- Contract's Payable

The total on each monthly worksheet should balance to the total disbursements processed by the Auditor's Office for the same period.

## ***FRINGE BENEFIT***

The Fringe Benefit worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

Depending on the cost accounting system you use you may need to make adjusting entries to your payroll benefits payable on a monthly basis. You may setup default entries on each monthly worksheet. Enter a generic description along with the default accounts to be debited and credited.

Your entries may include:

- FICA Expense
- Medicare Expense
- PERA Match
- County Portion of Health Insurance
- County Portion of Life Insurance

The total on each monthly worksheet should balance to the totals of all the Payroll Benefit Distribution reports for the same month.

## ***MANUAL WARRANTS***

The Manual Warrants worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

The County Auditor's Office may have processed some payables for the Highway Department that did not originate in Highway. These payables may be listed on the Manual Warrants worksheet and entered through the purchases channel of the Highway Costing System.

## ***RECEIPTS***

The Receipts worksheet was designed to be used as a data entry form. You may modify the County Name and define a year on each monthly worksheet.

Depending on the cost accounting system you use you may need to make adjusting entries to your cash account for receipts on a monthly basis. You may setup default entries on each monthly worksheet. Enter a generic description, default accounts to be debited and credited, include the customer number for Accounts Receivable Receipts.

Group your entries by type:

- A/R Receipts – Townships
- A/R Receipts – Cities
- A/R Receipts – Other Governments
- A/R Receipts – Other Departments
- A/R Receipts – Individuals and Businesses
- State Aid Receipts
- Cash Sales Receipts

The total on each monthly worksheet should balance to the total receipts processed by the Auditor's Office for the same period.

## **WORKSHEETS**

All Worksheets may be downloaded from the State Aid Finance Website:

<http://www.dot.state.mn.us/safinance>

They are in Excel format, you must have Excel 97 or newer to use these worksheets.

## ***ASSETS***

The Assets Worksheet is used to determine the depreciable value of a new piece of equipment.

The upper section of this form is used for the general information about the equipment unit. The lower section will determine the total cost and depreciable value. The lower section is divided in two sections, Fixed Asset and Costing System.

The Fixed Asset section includes the following:

Invoice Amount  
Tax  
Registration Fees  
Add Ons

Equals Total Cost

The Costing System Section includes the following:

Total Cost (from Fixed Asset Section)  
Less: Trade-In  
Plus: Remaining Depreciable Value of Trade-In

Equals Basis for Depreciation

## ***FUND BALANCE***

The Fund Balance Worksheet is used to reconcile the Fund Balance Account. This worksheet may need modifications to include additional accounts that you have in the Costing System.

Assets are entered with positive dollars and Liabilities are entered with negative dollars.

Line 4	Column B	Cash
Line 5	Column C	Taxes Receivable
Line 6	Column D	Accounts Receivable
Line 7	Column E	Due From State Aid
Lines 8-12	Column H	State Aid Allotment Balances
Line 14	Column I	Inventory Balance
Line 19	Column F	Accounts Payable
Line 20	Column F	Wages Payable
Line 21	Column F	Contracts Payable
Line 22	Column F	Fringe Payable
Line 23	Column F	Lease Payable
Lines 24-28	Column H	State Aid Deferred Revenues
Line 29	Column G	State Aid Overpayments
Line 31	Column I	Inventory Reserve

The Fund Balance will be calculated in two cells, Line 34 Column I and Line 45 Column B. These two cells should be equal.

## ***PROJECT/FUNDING***

The Project/Funding Worksheet is used to keep track of the State Aid Receivables, Contracts Payable to Contractors, and Estimate Revenue for State Aid Projects.

### **Project Funding Page**

The Project Funding Page will calculate the State Aid Receivables by project and by funding type.

- Line 1: Contract Number
- Line 2: Project Number
- Line 3: Job Number (optional)
- Line 4: Funding Type
  - 1 = Regular Construction
  - 2 = Municipal Construction
  - 3 = Town Bridge
  - 4 = Fund 29 (Bridge Bonding)
  - 5 = Federal Funding
  - 6 = State Park
  - 7 = Turnback
- Line 5: Beginning Balance (if carry forward from prior year)
- Lines 8-11: Enter Current Year Requested Funds
- Line 14: Enter "Force" requested in Current Year
  
- Line 15: Enter "Right of Way" requested in Current Year
- Line 16: Enter "Project Development" requested in Current Year
- Line 17: Enter "Utility Relocation" requested in the Current Year
- Lines 21-24: Enter Current Year Receipts from State Aid
- Lines 27-29: Enter Overpayment Information
  - For Overpayments Applied to a project enter a Positive Amount.
  - For Overpayments that occur due to underruns to a project enter a Negative Amount.

The calculated receivable amount for each project will appear on lines 33 – 39, the line that the receivable appears on will be determined by the Funding Type entered on line 4.

The total receivable amount by Funding Types will appear in column AC. These amounts should match the appropriate receivable account in the costing system and the appropriate encumbrance balance on the monthly Status Report from the State Aid Accounting System (SAAS).

### **Contracts Payable Page**

The Contracts Payable Page will calculate the payable of each contract.

- Line 1: Contract Number
- Line 2: Project Number
- Line 3: Job Number (optional)

- Line 4: D.C.P.? (Y)es or (N)o
- Line 6: Beginning Balance (if carry forward from prior year)
- Lines 10-24: Work certified for each Partial Payment
- Lines 28-42: Payments made to Contractor for each Partial
- Lines 49-57: Funding amounts for contract (contract totals based on State Aid Payment Request Form)

The calculated payable will appear on line 46 for each project, this amount will be equal to the total retainage for each project. The total Contracts Payable appears on line 46, column BB, this amount should reconcile to the Contracts Payable account in the Costing System.

The Funding Total on line 58 should be equal to the amount that appears in the first column on the State Aid Payment Request Form (initial request). The Funding amounts will be modified to match the State Aid Payment Request Form (final request).

### **Contract Revenue Page**

The Contract Revenue Page will calculate the estimated revenue for each project, based on the Contracts Payable Page.

- Lines 1-4: Carried over from Contracts Payable Page
- Lines 23-29: Enter Prior Years Revenue that has been recognized for each Funding Type
- Lines 31-32: Enter Prior Years Non-Revenue for Other Local and County Funds

Estimated Revenue will be calculated for each Funding Type, based on the Funding from the Contracts Payable Page. If an Overrun occurs on a project a warning, “An Overpayment Has Occurred On This Project”, will appear on lines 18-20. The Overrun amount will be included in the Non-Revenue “County Funds”, line 16, until the Funding on the Contracts Payable Page is changed.

The estimated revenue for the current year is calculated with the following formula:

$$\begin{aligned}
 &\text{Funding Dollars} \\
 &- \text{Current Year Work Certified times Funding Percentage} \\
 &+ \text{Prior Years Revenue} \\
 &= \text{CURRENT YEAR ESTIMATED REVENUE}
 \end{aligned}$$

If the amount to be subtracted is greater than the FUNDING DOLLARS: A Warning Message appears “An Overpayment Has Occurred On This Project”. The excess dollar amount will be added to the “County Funds” amount.