

## APPENDIX A

### RELATIONSHIPS AMONG REPORTING FORMS

This appendix presents a list of cross checks that should be made to ensure that the information reported is consistent among the various forms. It is not an exhaustive list, but is intended as an aid to accurate reporting.

#### FORM FHWA-531

*Item A. Balances on hand at beginning of year.*—The current year's opening balance should agree with the amount reported on the prior year's form FHWA-532, item C., unexpended balances at end of year. Any large differences should be explained in a note.

*Item B.1. State motor-fuel taxes.*—The amount reported in item B.1.a. on page 1 should agree with form FHWA-556, item 8.k. Items B.1.b. through B.1.e. on page 1 should be used to explain any differences between the amount reported on form FHWA-556, item 8.k. to item B.1.a., page 1 and the amount report in item B.1., page 2. Some common explanations for difference between forms and items are timing differences, funds in transit, and exclusion of certain funds from form FHWA-531.

*Item B.2. State motor vehicle, driver license, and motor carrier taxes and fees.*—The amount reported in item B.2.a. on page 1 should agree with FHWA-566, item 8.k. Items B.2.b. through B.2.e. on page 1 should be used to explain any differences between the amount reported on form FHWA-566, item 8.k. to item B.2.a. on page 1, and the amount report in item B.2. on page 2. Some common explanations for difference between forms and items are timing differences, funds in transit, and exclusion of certain funds from form FHWA-531.

*Item B.9. Proceeds of sale of bonds.*—The amount reported should agree with FHWA-541, item 9.A.7. allotment of proceeds of sales for highways and mass transit. Typically, this will also equal form FHWA-541, item 8.D. net proceeds. A common error is to report the par value of the issue from form FHWA-541, item 8.A. instead of net proceeds.

*Item C. Interfund transfers, in.*—The amount reported must equal form FHWA-532, item B. interfund transfers, out.

*Item D. Total funds to be accounted for.*—The amount shown must equal form FHWA-532, item D.

#### FORM FHWA-532

*Item A.1. Capital outlay on State system.*—This item should report at least as much as form FHWA-531, item B.6. funds from FHWA.

*Item A.1. Capital outlay on State system; item A.7.a. capital outlay on other State roads not on State system; and item A.9.a. capital outlay on local administered roads.*—The combination of these three items for capital outlay should be greater than or equal to the sum of item I.D. on all State government FHWA-534 report forms.

*Item A.2. Maintenance of State system; item A.7.b. maintenance expenditures on other State roads not on State system; item A.9.b. maintenance expenditures on local roads and streets.*—The combination of these three items for maintenance should be greater than or equal to the sum of item II. on all State government FHWA-534 report forms.

*Item A.6.c. Debt service on State obligations for highways-retirement by current income.*—The amount reported should agree with the amount reported on form FHWA-542, column (5) unless the State pays a premium or discount. If the State pays something other than the par value, the amount of the premium or discount should be shown in a footnote. A common error is to include debt service expenditures on State obligations for mass transit which should be reported in form FHWA-532, item A.11.d.

*Item A.6.c. Debt service on State obligations for highways-retirement by refunding.*—The amount reported should agree with the amount reported on form FHWA-542, column (6) unless the State pays a premium or discount. If the State pays something other than the par value, the amount of the premium or discount should be shown in a footnote.

*Item B. Interfund transfers, out.*—The amount reported must equal form FHWA-531, item C., interfund transfers, in.

*Item D. Total funds accounted for.*—The amount shown must equal form FHWA-531, item D.

### **FORM FHWA-536**

*Items II.C.4. Total receipts from State government, and II.D.3. Total receipts from Federal Government.*—The amounts reported in these two items should include the amounts reported on form FHWA-532, item A.10. as grants-in-aid to local governments, for the corresponding year. All amounts reported on form FHWA-532, item A.10. should be included on form FHWA-536 although some may be deducted in the disposition section on form FHWA-536 in items I.C.3., I.C.4., or I.D.4., and identified as used for mass transit or nonhighway purposes.

Items II.C.4. and II.D.3. may exceed form FHWA-532, item A.10. For example, some Federal and State agencies transfer funds for roads and streets to local governments without passing them through the State DOT or reporting agency. Also, some Federal and State governments transfers funds to local governments through multi-purpose block grants, local governments may subsequently chose to use those funds for roads and street projects.

*Item II.A.6. Proceeds of sale of bonds and notes.*—The amounts reported should be in relative agreement with amounts reported in item IV., amount issued column. Note: The amounts reported in item II.A.6. and item IV do not have to be equal. Net proceeds should be reported in item II.A.6 and par value should be reported in item IV.

*Item III.B. Debt service on local obligations.*—The amounts reported should be in relative agreement with amounts reported in item IV., redemptions column. Note: The amounts reported in item III.B. and item IV. do not have to be equal. Net redemptions should be reported in item III.B. and par value should be reported in item IV.

*Item III.C. Payments to State for highways.*—This item should agree with the amount shown on form FHWA-531, item B.8. for the corresponding year.

*Item IV. Local highway debt status, opening debt column.*—The amount reported should agree with the prior year's closing debt. Any large differences should be explained in a note.

### **FORM FHWA-541**

*Item 8.A. Par value of sale.*—This item should equal form FHWA-542, column (4).

*Item 9.C. Total allotments of proceeds of sales* —This item should equal form FHWA-531, item B.9. Total allotments of bond proceeds usually equals the net proceeds of bond sales in item 8.D.

### **Form FHWA-542**

*Column (3) Amount outstanding, beginning of year.*—This item should agree with prior year's form FHWA-542, column (7), amount outstanding, end of year.

*Column (4) Amount issued during year.*—This item should agree with form FHWA-541, item 8.A.

*Column (5) Current redemption during year.*—This item should agree with form FHWA-532, item A.6.c. unless the State paid a premium or discount.

*Column (6) Refunding redemption during year.*—This item should agree with form FHWA-532, item A.6.d. unless the State paid a premium or discount.

### **OPTIONAL FORM FHWA-543**

*Item 2.D. Net earnings of sinking fund or investments.*—This item equals form FHWA-531, item.B.10.a.

*Item 3.A. Bond administrative and finance charges.*—This item equals form FHWA-532, item A.6.a.

*Item 3.B. Interest payments.*—This item equals form FHWA-532, item A.6.b.

*Item 3.C.(1) Redemption payments-principal.*—This item equals form FHWA-542, column (5) plus FHWA-542, column (6).

*Item 3.C.(3) Net redemption payments.*—This item equals form FHWA-532, item A.6.c. plus item A.6.d.

### **Form FHWA-566**

*Item 1.A. Receipts, FHWA-561.*—The receipts reported in column (A) should agree with the amount reported on form FHWA-561, section IV, grand total, all receipts.

*Item 1.B. Receipts, FHWA-562.*—The receipts reported in column (B) should agree with amount reported on form FHWA-562, item H.

*Item 1.C. Receipts, FHWA-571.*—The receipts reported in column (C) should agree with the amount reported on form FHWA-571, item 9, column (7).

*Item 4. Deductions by State collecting agency for operation and administration.*—The amount shown should agree with the breakout provided on form FHWA-566, item 10. Item 4. and item 10.I. can disagree if: (1) total collections are deposited in one fund and expenses of the collecting agency are paid or appropriated from this fund which would result in no entry in item 4.; or (2) the amount reported in item 4. contains amounts deducted from collections to defray costs and item 10. contains supplemental funds such as general funds. In either case, a note should be provided explaining the difference between the two items.

*Item 6. Balance undistributed at end of previous year.*—The amount reported should agree with the prior year's form FHWA-566, item 9, balance undistributed at end of year. If the two do not agree, a note explaining the difference should be provided.