

Highway Finance ~ FASH (531/532) Training Session

Highway Information Seminar

October, 2012

Resources

- Guide to Reporting Highway Statistics

<http://www.fhwa.dot.gov/policy/ohpi/hss/guide.htm>

- Highway Taxes and Fees

<http://www.fhwa.dot.gov/ohim/hwytaxes/2008/index.htm>

Guide to Reporting Highway Statistics ~ Chapters

- Chapter 8 Highway Income & Expenditures
- Chapter 9 Bonds Issued & Disposition of proceeds
- Chapter 10 Toll Facility
- Chapter 12 Capital Outlay & Maintenance Expenditures

Electronic Forms

- Where to find the electronic versions of the 531, 532, 534, 541, 542, 543; 539:

<http://www.fhwa.dot.gov/policy/ohpi/hss/formlist.htm>

Report Deadlines

- State Data ~ 531, 532, 541, 542, 543, 556, 561, 562, 566, 571
January 1 for states on a fiscal year
April 1 for states on a calendar year
- Capital Outlay and Expense Data ~ 534
February 15 for states on a fiscal year
May 15 for states on a calendar year

FASH

- Make sure you have a UPACS user ID setup and access to FASH which is given by your Administrator. UPACS can be accessed at <https://fhwaapps.fhwa.dot.gov>.
- Once your in FASH check the list of accounts and if there are new accounts add them at this time.
- The 531 & 532 can be imported using the electronic forms from our website or inputted manually into FASH.

Assign Account Names

The screenshot shows a web browser window titled "FASH - FHWA-531/532 Data Entry - Assign Accounts - Microsoft Internet Explorer". The address bar shows the URL: <https://fhwapap03.fhwa.dot.gov/mfashp/dataentry/assignaccounts.aspx>. The page header includes the U.S. Department of Transportation Federal Highway Administration logo and the text "Office of Highway Policy Information". Below the header, the page title is "FUELS & FASH" and "Assign Accounts".

The main content area is titled "Assign Accounts" and contains the following text:

To add or remove Accounts used in your combined FHWA-531/532 form, select Accounts from the lists of sources below and use the 'Add' button to Combined FHWA-531/532 or 'Remove' button from Combined FHWA-531/532.

You can reduce the list of Accounts displayed by choosing to filter by an Account Source (Previous Year, MF-106, MV-106, S-106, F-106, or User-Defined) and then selecting the Refresh List button.

The interface includes two lists of accounts:

- List of Accounts:** Agricultural Fund, Alabama Bridge Toll Commission, Alabama Dept. of Economic and Community Affairs, Counties.
- List of Selected Accounts:** Alabama Dept. of Economic and Community Affairs, Department of Agriculture and Industries, Department of Public Safety, Department of Revenue.

Buttons for "Add", "Remove", "Clear", "Refresh List", "Preview", "Save", and "Cancel" are visible. The "Account Source" dropdown is currently set to "All Accounts".

The browser's taskbar at the bottom shows the Start button, several open instances of Internet Explorer, and the system clock displaying 4:04 PM.

Import Data

Import Data - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <https://fhwapap03.fhwa.dot.gov/mfashp/import/default.aspx>

U.S. Department of Transportation
Federal Highway Administration Office of Highway Policy Information

Fuels and Finance Analysis System - Highways v3.1 - Production

FUELS & FASH

Import Data

[Import Highway Finance Data](#)
Select the link above to import Highway Finance data from Excel worksheets

[Import Motor Fuels Data](#)
Select the link above to import Motor Fuels data from Excel worksheets

- Home
- Application Log
- Administration
- Import Data
- Export Data
- Submit Data
- Reports
- Last Modified Forms
- Highway Finance
 - Accounts
 - User Profile
 - State FHWA 531/532
 - HQ FHWA 531/532
- Motor Fuels
 - State Information
 - Status
 - FHWA-551M
 - Monthly Data Entry
 - Annual Data Entry
 - Annual Analysis
 - References
- Exit

4 Internet Ex... Document1 - Mic... Highway Finance... Highway Finance... Highway Finance... 4:00 PM

Import the File

The screenshot shows a web browser window titled "FASH - Import Data - Microsoft Internet Explorer". The address bar shows the URL: <https://fhwapap03.fhwa.dot.gov/mfashp/import/importHF.aspx>. The page header includes the U.S. Department of Transportation Federal Highway Administration logo and the text "Office of Highway Policy Information". The main content area is titled "Import Highway Finance Data" and contains the following text: "To import data into the combined FHWA-531/532, you must identify the location of both the FHWA-531 and FHWA-532 Excel workbooks to import." Below this text are two buttons: "State Import" (selected) and "Headquarters Import". A text box contains the instruction: "Specify the location of both the FHWA-531 and FHWA-532 Excel workbooks below. Use the Browse button to assist you in locating the files you wish to import. Note: Only FHWA-531 and 532 forms that are revision year 2005 or greater can be imported. These forms are available at the Office of Highway Policy Information [Reporting Form Templates](#) page (link opens a new window)." Below the text box is a form with a "State:" dropdown menu set to "District of Columbia". There are two input fields for "FHWA-531 File Location:" and "FHWA-532 File Location:", each with a "Browse..." button. At the bottom of the form is a checkbox labeled "If data is already present in the database, overwrite existing data." and two buttons: "Import" and "Cancel". The left sidebar contains a navigation menu with links such as "Home", "Application Log", "Administration", "Import Data", "Export Data", "Submit Data", "Reports", "Last Modified Forms", "Highway Finance", "Accounts", "User Profile", "State FHWA 531/532", "HQ FHWA 531/532", "Motor Fuels", "State Information", "Status", "FHWA-551M", "Monthly Data Entry", "Annual Data Entry", "Annual Analysis", "References", and "Exit". The taskbar at the bottom shows the Start button, several open Internet Explorer windows, and the system clock showing 4:01 PM.

FASH

- Tab Validation Worksheet contains two areas that can cause the state to have a fatal error. You must enter amounts from the 556 & 566 on the Motor Fuel & Motor Vehicle worksheets and they have to match the line items A.1 and A.2.
 1. Click on the tab Validation Worksheet
 2. Click on Motor Fuel enter data
 3. Click on Motor Vehicle enter data

Validation Worksheet for Motor Fuel

FUELS & FASH

U.S. Department of Transportation
Federal Highway Administration
Office of Highway Policy Information

Fuels and Finance Analysis System - Highways v3.1 - Production

External Data Used for Validation

Header Information | **Validation Worksheet** | Assign Accounts | Item Data Entry

Please provide the data for the following data items. These data are reported on FHWA forms that are not included in this application. These data can be used in data validation comparisons to data being reported in this application for the combined version of form FHWA-531/532.

Local Finance | State Toll | Debt | **Motor Fuel** | Motor Vehicle

Motor Fuel (FHWA-556)

The data for Motor Fuel is on form FHWA-556. Enter the requested values from the form FHWA-556 below.

FHWA-556, Page 1, Item 8.k Column D (Total Amounts Distributed)	592,617,386
FHWA-556, Page 1, Item 4.d Column D (Total Deductions by State Collecting Agency)	18,943,421

Preview | Save | Cancel

Validation Worksheet for Motor Vehicle

FUELS & FASH

U.S. Department of Transportation
Federal Highway Administration
Office of Highway Policy Information

Fuels and Finance Analysis System - Highways v3.1 - Production

External Data Used for Validation

Header Information | **Validation Worksheet** | Assign Accounts | Item Data Entry

Please provide the data for the following data items. These data are reported on FHWA forms that are not included in this application. These data can be used in data validation comparisons to data being reported in this application for the combined version of form FHWA-531/532.

Local Finance | State Toll | Debt | Motor Fuel | **Motor Vehicle**

Motor Vehicle (FHWA-566)

The data for Motor Vehicle is on form FHWA-566. Enter the requested values from the form FHWA-566 below.

FHWA-566, Page 1, Item 8.k Column D (Total Funds Distributed)	183,740,388
FHWA-566, Page 1, Item 2.c Column D (Total Deductions by County and Local Officials)	8,437,360
FHWA-566, Page 1, Item 4.d Column D (Vehicle Size and Weight Enforcement)	7,499,993
FHWA-566, Page 1, items Sum of Items 10.A Through 10.D Column D (Expenditures by State Collecting Agency)	44,515,060

3:56 PM

Item Data Entry – To Manually Enter the Data

FUELS & FASH

U.S. Department of Transportation
Federal Highway Administration
Office of Highway Policy Information

Fuels and Finance Analysis System - Highways v3.1 - Production

Combined FHWA-531/532 Data Entry

[Header Information](#) | [Validation Worksheet](#) | [Assign Accounts](#) | **[Item Data Entry](#)**

You can go directly to another item on the combined FHWA-531/532 by selecting the specific form, page and item that you want to go to and then selecting the 'Go' button.

Form/Page: Item:

B.01 State Motor-Fuel Taxes

Record the net amount of State revenue that was raised from State taxation of motor-fuels. Net motor-fuel revenues are directly related to the taxation on the highway use and highway users of gasoline, gasohol and special fuels as reported on form FHWA-556.

[Click on Item Description Below to Edit Values](#) [More Instructions](#)

B.01.a Total Distributed (from FHWA-556, Item 8k)	592,617,386
B.01.b Adjustments Due To Timing differences	0
B.01.c Collection Costs	0
B.01.d Other (Please Specify)	0

Net Income, FHWA-531, B.01 **\$592,617,386**

Highway Finance

- Notes on the FHWA Forms:
 1. 531 ~ State Highway Income
 2. 532 ~ State Highway Expenditures
- The 531 & 532 are stating the money coming in and money going out:
 1. These forms should balance with each other and
 2. The line Item D on both the 531/532 should match one another.

531: Highway Income

- For the income on line items B.1 and B.2 use the FHWA 556 & 566 reports.
 1. FHWA 556: State Motor Fuel Receipts and Initial Distribution by Collecting Agencies
 2. FHWA 566: State Motor Vehicle Registration Fees and Other Receipts, Initial Distribution by Collecting Agencies
- Helpful Resource:
Highway Taxes and Fees, 2008
This guide shows the distribution of the receipts and fees that is submitted by each state. This information is helpful in preparing the 556 & 566 line item 8. Amounts Distributed.

Collection Expenses

- Are collection expenses accounted for:
 1. What are collection expenses?
 2. Are collection expenses funded through general funds?
- See the 556 and 566 for the collection expenses.
- Deduct in section B.1 & B.2 on the 531 if they are not included on the 556 and 566.

531: Highway Income

- Compare opening balance (Item A.1 and A.3) to prior year closing balance (Item C of the prior year's 532). They should agree.
- If the balances don't agree:
 1. Enter the amount on line A.2 with an explanation.
 2. New funds or accounts or audits may have caused the adjustment.

531: Highway Income

- B.3 Appropriations from the State General Fund
- B.4 Other State Taxes or Fees
- B.5 Toll Facilities
- B.6 Funds from the FHWA

531: Highway Income

- B.7 Funds from Other Federal Agencies
 - FTA
 - NHTSA
 - FMCSA
- B.8 Funds from Local Governments
- B.9 Proceeds of Bond Sales (541, Item 9.H)
- B.10 Miscellaneous State Highway Income

General Fund

- Selected items may be from the states General Fund:
 1. State Police
 2. Mass Transit
 3. Grants to locals
 4. Transfers from other State Agencies

Toll Facilities

- Toll Data (Item B.5)
 1. FHWA 539 form reports the toll data and currently is an optional form to prepare. If the state preparer decide not to complete the 539 they must submit the Annual Financial Statements for the Toll Facilities.
 2. If the 539 is not used then the full toll facility income should be reported on Item B.5.
 3. Amounts transferred from a toll facility to the State should be included in the amount on Item B.5.

FHWA Funding

- FHWA Funding (Item B.6)

Your Accounting, Revenue or Finance office would be a good start to find out how much your state received from FHWA for Highway and Mass Transit purposes.

Other Federal Agencies

- Other Federal Agencies (Item B.7)
 1. Federal payments made to the States for any highway activity should be reported here.
 2. This could include some unusual circumstances from agencies such as:
 - HUD
 - Corps of Engineers
 - FEMA

Local Government

- Transfers from local governments (Item B.8):
 - The FHWA 536 Local Government form is used to provide line Item B.8.
 - If the local government receives income for state highway purposes the amount should be included in Item B.8.

Bond Proceeds

- Bond Proceeds (Item B.9 & B.10a.)
 1. Compare the current year 542 to the prior year to make sure the ending balances are the beginning balances.
 2. On the 541 report the current year sales on bonds for Highway purposes only.
 3. For the sinking funds make sure the numbers match from the 543 to the 542.

541 Form: State Transportation Obligations Issued During Year

http://www.fhwa.dot.gov/ohim/hsguide/541.xls - Microsoft Internet Explorer

File Edit View Insert Format Tools Data Go To Favorites Help

Back Forward Stop Home Search Favorites

Address http://www.fhwa.dot.gov/ohim/hsguide/541.xls Go Links Convert Select

YEAR	A	B	C	D	E	F	G	H
1	This public report burden for this information collection is estimated to average 5 hours.				OMB No. 2125-0032			
2				STATE				
3	STATE TRANSPORTATION OBLIGATIONS ISSUED			YEAR ENDING (mm/yy)				
4	DURING YEAR AND ALLOTMENT OF PROCEEDS							
5								
6				DESCRIPTION OF ISSUE				
7								
8								
9	ITEM	TOTAL				I T E M		
10								
11								
12								
13	1. Statute Authorizing Issue					1.		
14	2. Total Bonds Authorized					2.		
15	3. Total Bonds Sold to End of Year					3.		
16	4. Posted Interest Rate(s) Percent					4.		
17	5. Source of Funds For Debt Service					5.		
18	6. Nominal Date of Issue					6.		
19	7. Date of Sale					7.		
20	8. Proceeds of Sales During Year:					8.		
21	A. Par Value					8.A.		
22	B. Premium (+) or Discount(-)					8.B.		
23	C. Accrued Interest					8.C.		
24	D. Total (A To C)					8.D.		
25	9. Allotment of Proceeds of Sales:					9.		
26	A. Allotments For Highways and Mass Transit					9.A		
27	(1). For Construction of State Highways					9.A.1		
28	(2). For Construction of Local Roads/Streets					9.A.2		
29	(3). For Construction of Toll Facilities					9.A.3		
30	(4). For Construction of Mass Transit Facilities					9.A.4		
31	(5). Other (specify)					9.A.5		
32	(6). For Debt Service					9.A.6		
33	(a) For Bond Sale & Other Admin Costs					9.A.6.a		
34	(b) For Interest					9.A.6.b		
35	(c) For Redemption					9.A.6.c		

Start | 5 Internet Explorer | Document1 - Microsoft ... | 3 Microsoft Office Po... | Microsoft Excel | Unknown Zone | 4:33 PM

Prior Year 542 Form

Microsoft Excel - AZ FHWA-542 FY2007 rec. 4-15-2008.xls

File Edit View Insert Format Tools Data Window Help Adobe PDF Type a question for help

Helv 10 B I U \$ % 100%

\\FHWF\FILE01\SHARED\FHPL\Share\HPM10\SF\2007\Arizona\04-15-2008

D13

The public report burden for this information is estimated to average 4 hours.							OMB No. 2125-0032	
STATUS OF STATE TRANSPORTATION DEBT							STATE Arizona	
							YEAR ENDING (mm/yy) 06/07	
Description of issue (1)	Year of Issue (2)	Amount Outstanding Beginning of Year (3)	Amount Issued During Year (Par Value) (4)	Current Redemption During Year (Par Value) (5)	Refunding Redemption During Year (Par Value) (6)	Amount Outstanding, End of Year (3+4-5-6) (7)	Sinking Fund or Bond Redemption Reserves End of Year (8)	
GRAND TOTAL		1,548,855,000	325,000,000	100,395,000	-	1,773,460,000	-	
SUBORDINATED HIGHWAY REVENUE REFUNDING BONDS, SERIES 1993A AND 1993B	1993A/B	112,690,000				112,690,000		
HIGHWAY REVENUE BONDS, SERIES 1999	1999	23,825,000		5,515,000		18,310,000		
HIGHWAY REVENUE BONDS, SERIES 2001	2001	57,485,000		7,105,000		50,380,000		
GRANT ANTICIPATION NOTES, SERIES 2001A	2001A	44,850,000		37,000,000		7,850,000		
HIGHWAY REVENUE BONDS, SERIES 2002	2002	38,195,000				38,195,000		
HIGHWAY REVENUE REFUNDING BONDS, SERIES 2002A	2002A	67,605,000		300,000		67,305,000		
HIGHWAY REVENUE BONDS, SERIES 2002	2002B	107,880,000		1,750,000		106,130,000		
HIGHWAY REVENUE BONDS, SERIES 2003	2003	137,220,000		15,050,000		122,170,000		
GRANT ANTICIPATION NOTES, SERIES 2003A REFUNDING	2003A	125,195,000				125,195,000		
HIGHWAY REVENUE BONDS, SERIES 2003A	2003A	142,090,000				142,090,000		
HIGHWAY REVENUE REFUNDING BONDS, SERIES 2004A	2004A	82,525,000		28,105,000		54,420,000		
GRANT ANTICIPATION NOTES, SERIES 2004A	2004A	51,000,000		5,570,000		45,430,000		
GRANT ANTICIPATION NOTES, SERIES 2004B	2004B	104,385,000				104,385,000		
HIGHWAY REVENUE BONDS, SERIES 2004B	2004B	188,260,000				188,260,000		
HIGHWAY REVENUE BONDS, SERIES 2005A	2005A	147,400,000				147,400,000		
HIGHWAY REVENUE BONDS, SERIES 2005B	2005B	118,250,000				118,250,000		
HIGHWAY REVENUE BONDS, SERIES 2006	2006		325,000,000			325,000,000		

Ready NUM

Start 5 Internet ... Document1 ... 3 Microsoft ... AZ FHWA-5... AZ FHWA-5... AZ FHWA-5... 4:39 PM

Current Year 542 Form ~ The Prior Year Ending Balance is the Current Year Beginning Balance

Microsoft Excel - AZ FHWA-542 FY2008 rec 5-22-2009 revised.xls

File Edit View Insert Format Tools Data Window Help Adobe PDF

Type a question for help

Arial 10

\\FHWF\FILE01\SHARED\FHPL\Share\HPM10\SF\2008\Arizona\5-22-

Form FHWA-542 (Rev. 12/2000)

The public report burden for this information is estimated to average 4 hours.							OMB No. 2125-0032	
STATUS OF STATE TRANSPORTATION DEBT							STATE Arizona	
							YEAR ENDING (mm/yy) 06/08	
Description of issue (1)	Year of Issue (2)	Amount Outstanding Beginning of Year (3)	Amount Issued During Year (Par Value) (4)	Current Redemption During Year (Par Value) (5)	Refunding Redemption During Year (Par Value) (6)	Amount Outstanding End of Year (3+4-5-6) (7)	Sinking Fund or Bond Redemption Reserves End of Year (8)	
GRAND TOTAL		1,773,460,000	631,950,000	132,270,000	-	2,273,140,000	-	
SUBORDINATED HIGHWAY REVENUE REFUNDING BONDS, SERIES 1993A AND 1993B	1993A/B	112,690,000		29,610,000		83,080,000		
HIGHWAY REVENUE BONDS, SERIES 1999	1999	18,310,000		5,790,000		12,520,000		
HIGHWAY REVENUE BONDS, SERIES 2001	2001	50,380,000		7,460,000		42,920,000		
GRANT ANTICIPATION NOTES, SERIES 2001A	2001A			7,850,000		-		
HIGHWAY REVENUE BONDS, SERIES 2002	2002	38,195,000		-		38,195,000		
HIGHWAY REVENUE REFUNDING BONDS, SERIES 2002A	2002A	67,305,000		310,000		66,995,000		
HIGHWAY REVENUE BONDS, SERIES 2002	2002B	106,130,000		1,750,000		104,380,000		
HIGHWAY REVENUE BONDS, SERIES 2003	2003	122,170,000		15,725,000		106,445,000		
GRANT ANTICIPATION NOTES, SERIES 2003A REFUNDING	2003A	125,195,000		13,250,000		111,945,000		
HIGHWAY REVENUE BONDS, SERIES 2003A	2003A	142,090,000		-		142,090,000		
HIGHWAY REVENUE REFUNDING BONDS, SERIES 2004A	2004A	54,420,000		-		54,420,000		
GRANT ANTICIPATION NOTES, SERIES 2004A	2004A	45,430,000		21,750,000		23,680,000		
GRANT ANTICIPATION NOTES, SERIES 2004B	2004B	104,385,000		9,730,000		94,655,000		
HIGHWAY REVENUE BONDS, SERIES 2004B	2004B	188,260,000		-		188,260,000		
HIGHWAY REVENUE BONDS, SERIES 2005A	2005A	147,400,000		-		147,400,000		
HIGHWAY REVENUE BONDS, SERIES 2005B	2005B	118,250,000		-		118,250,000		
HIGHWAY REVENUE BONDS, SERIES 2006	2006	325,000,000		-		325,000,000		

Ready NUM

Start 5 Internet ... Document1 ... 3 Microsoft... AZ FHWA-5... AZ FHWA-5... AZ FHWA-5... 4:40 PM

Miscellaneous Income & Interfund Transfers

- Miscellaneous Income can include:
 - Interest on Investments
 - Private Contributions
 - 1. Cash
 - 2. Donations of land or services
 - 3. Direct work
- Interfund Transfers
 - The transfers in must equal the transfers out (Item C on form 531 and Item B on form 532).

532: Highway Expenditures

- A.1 Capital Outlay
- A.2 Maintenance
- A.3 Highway and Traffic Services
- A.4 Administration
- A.5 Law Enforcement & Safety

532: Highway Expenditures

- A.6 Debt Service
- A.7 Other State Roads
- A.8 Transfers to Toll Facilities
- A.9 Expenditures By States on Locally Administered Roads
- A.10 Grants-In-Aid to Local Governments

532: Highway Expenditures

- A.11 Expenditures By State For Mass Transit
- A.12 Grants-In-Aid For Mass Transit
- A.13 Expenditures For Non-Transportation Purposes

Capital Outlays & Maintenance

- Capital Outlays & Maintenance (Items A.1 & A.2)
 - These amounts are reported on the 534 form, so the 532 should equal the 534.
 - Since there are a number of sheets of the 534 form it is a good idea for that preparer to complete a total of all of the sheets.

Highway and Traffic Services, Administration & Law Enforcement & Safety

- These amounts can be gathered primarily from the 566 form but some states have also reported them on the 556.
- Check the tables MF-106, MV-106 and S-106 in the Highway Taxes and Fees for State Expenditures.

Debt Service

- Debt Service (Item A.6)
 - The amounts from the 541, 542 and 543 should be used to report the Debt Service on both the 531 & 532.
 - A good resource of Debt Service would be your states Consolidated Annual Financial Reports (CAFR) in the footnotes section ~ Long term debt.
 - Check with your states accounting or finance office to find out when the year end data will be completed, since they hold all of numbers.

532: Item A.7 ~ A.13 (Refer to list of Expenditures)

- For these Item numbers a good resource would be the states accounting or finance office that report this information.
- The data for line Item A.8 can also be reported on the 539 form or the states CAFR.
- For line Item A.9 and A.10 you can contact the person that submits the local government data.

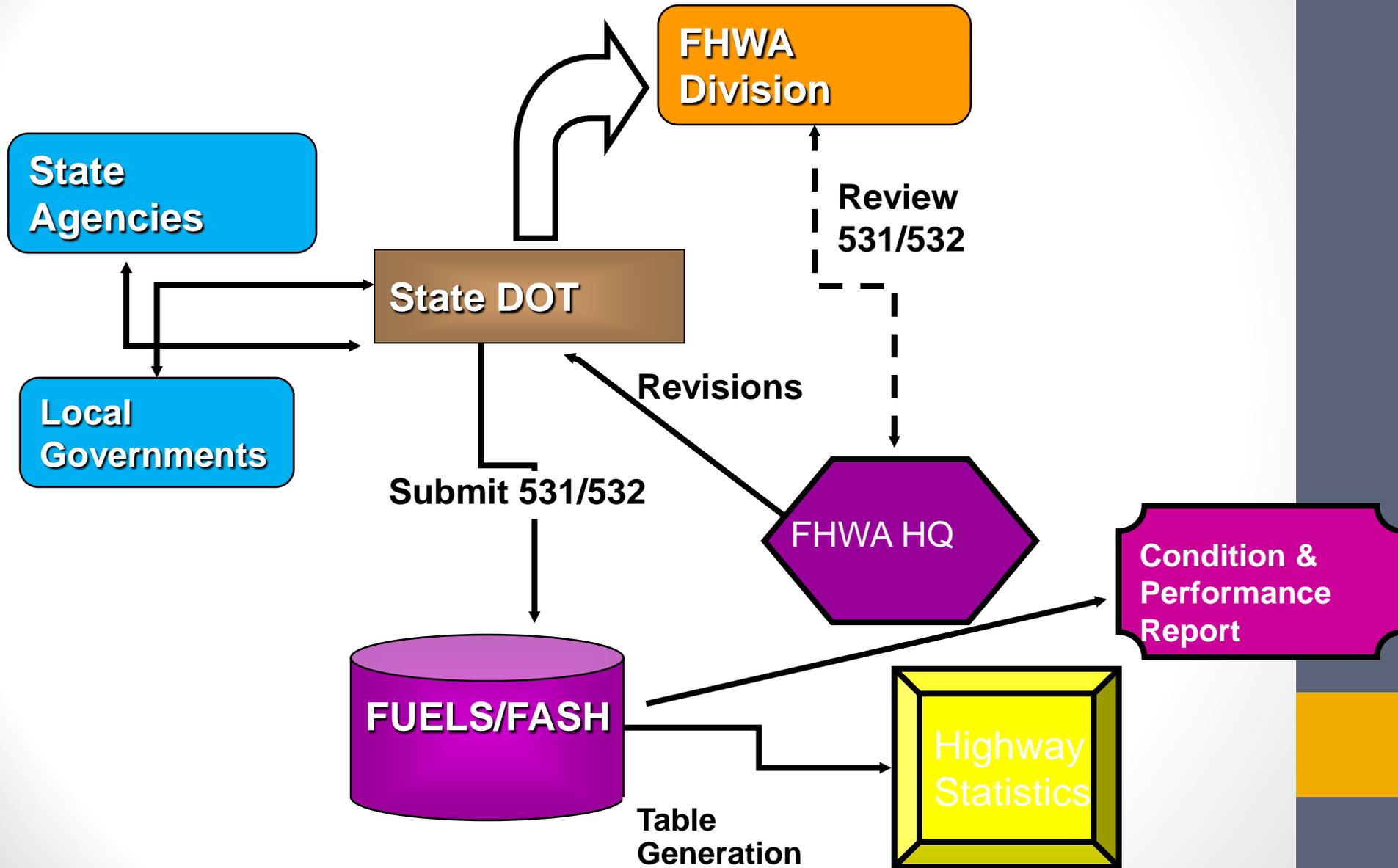
FASH

- Once all of the data has been entered into FASH you must check to see if you have any errors.
 - Click on Reports then Validation Reports.
 - If there are fatal errors review the data to make the corrections.
 - Also check the warnings because they may change to fatal errors in the future.

FASH

- Once the errors have been corrected you should click the validate button again.
- Then the last step will be to click the **Submit** button.

Highway Finance



Point of Contact



- Should you have any questions contact Clarissa Smith at Clarissa.Smith@dot.gov or (202) 366-5045.