



# Annual Appropriation Certification (Form 78)

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*AGENCY INSTRUCTIONS*

Department of Administration  
DIVISION OF EXECUTIVE BUDGET AND FINANCE | STATE CONTROLLER'S OFFICE





# Annual Appropriation Certification (Form 78)

*Agency Instructions*

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## Section 1

### Appropriation Structure and Budget Management

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#### *Overview – What is an appropriation?*

The financial and budget management of the State of Wisconsin is governed by two primary sources: the State Constitution and State Statutes. Article VIII, Section 2 of the State Constitution indicates that *no money shall be paid out of the treasury except in pursuance of an appropriation by law*. Appropriations made by law are organized by functional area, state agency, and programmatic functions and collectively codified in Chapter 20 of Wisconsin State Statutes, entitled *Appropriations and Budget Management*.

Biennially, the schedule of all total appropriations is published in Chapter 20 of statutes. In addition to listing the appropriations and the amounts appropriated, the Chapter 20 schedule contains specific language defining each appropriation and indicating the purposes for which the appropriated funding may be used. Broadly, these appropriated funds can be used for state operations, aids to individuals and organizations, and for local assistance.

#### *Appropriation Attributes*

Collectively, the attributes of an appropriation indicate the nature of its use, funding, and classification for reporting. For the purposes of this instructional manual the following attributes will be described in further detail: Appropriation Type, Fund Source, ERU indicator, Expense Type, and Schedule Type.

An appropriation type dictates the nature of how an agency may expend an appropriation. Table 1 provides details on the various appropriation types.

**Table 1 – Appropriation Types**

Appropriation Type	Chapter 20 Citation and Definition
Annual "A"	<a href="#"><u>20.001(3)(a)</u></a> Annual appropriations are only expendable up to the amount shown in the schedule and only for the fiscal year for which made. At the end of the fiscal year the unencumbered balances shall revert to the fund from which appropriated.
Biennial "B"	<a href="#"><u>20.001(3)(b)</u></a> Biennial appropriations are expendable only for the biennium for which made. Dollar amounts shown in the schedule represent the most reliable estimates of the amounts which will be expended in each fiscal year, the total for both years being the biennial appropriation. At the end of the biennium the unencumbered balances shall revert to the fund from which appropriated.
Continuing "C"	<a href="#"><u>20.001(3)(c)</u></a> Continuing appropriations are expendable until fully depleted or repealed by subsequent action of the legislature. The amount of a continuing appropriation for a given fiscal year consists of the unencumbered balance in the appropriation at the end of the previous fiscal year, if any, together with any moneys appropriated for the current fiscal year.
Sum Sufficient "S"	<a href="#"><u>20.001(3)(d)</u></a> Sum sufficient appropriations are expendable from the indicated source in the amounts necessary to accomplish the purpose specified.

Fund source, referred to as ‘revenue types’ in Chapter 20, is the source of funding for the appropriation. The various fund sources for appropriations are described in Table 2 below.

**Table 2 – Fund Source**

Fund Source	Chapter 20 Citation and Definition
General Purpose Revenue “GPR”	<a href="#">20.001(2)(a)</a> General purpose revenues consist of general taxes, miscellaneous receipts and revenues collected by state agencies which are paid into a specific fund, lose their identity, and are then available for appropriation by the legislature.
Program Revenue “PR”	<a href="#">20.001(2)(b)</a> Program revenues consist of revenues which are paid into the general fund and are credited by law to an appropriation to finance a specified program or state agency. Generally, these revenues are collected for reimbursement for the costs of services provided by the collecting agency to another state agency, a non-state organization, or individuals.
Program Revenue - Service “PR-S”	<a href="#">20.001(2)(c)</a> Program revenues – service consist of appropriated moneys in the general fund derived from any revenue source that are transferred between or within state agencies or miscellaneous appropriations. These revenues come from transferred amounts from one state agency to a another. These moneys are shown as expenditures in the appropriation of the state agency for which the moneys are transferred and as program revenue – service funds in the appropriation of the agency to which the moneys are transferred.
Segregated Fund Revenues “SEG”	<a href="#">20.001(2)(d)</a> Segregated fund revenues consist of revenues which, by law, are deposited into funds other than the general fund and are available for the purposes for which such funds are created.
Segregated Fund Revenues – Service “SEG-S”	<a href="#">20.001(2)(da)</a> Segregated fund revenues – service consist of appropriated moneys in a segregated fund derived from any revenue source that are transferred between or within state agencies or miscellaneous appropriations.
Segregated Fund Revenues – Local “SEG-L”	<a href="#">20.001(2)(dm)</a> Segregated fund revenues – local consist of revenues which are received from a local unit of government or other source for transportation purposes and are deposited in the transportation fund.
Federal Revenues “-F”	<a href="#">20.001(2)(e)</a> Federal revenues consist of moneys received from the federal government. These moneys may be deposited as program revenue in the general fund or as segregated revenues in a segregated fund. In either case they are indicated by the addition of “-F” (e.g. “PR-F” and “SEG-F”)

The ERU (abbreviation for Executive, Revolving, or Unassigned/Undetermined) indicator is an attribute developed by the State Controller’s Office (SCO) to broadly describe the nature of the appropriation. The ERU indicator dictates the various elements on the Appropriation Certification Screen that will need to be verified by an agency reconciler. Table 3 provides details on the various types of ERU indicators.

**Table 3 – ERU Indicator**

ERU Indicator	Definition
Executive Appropriations “E”	Appropriations that do not collect revenues and can only record expenditures. The Chapter 20 language indicates that the appropriation is an “amounts in the schedule”.
Revolving Appropriations “R”	Appropriations that collect revenues and can record expenditures. The Chapter 20 language indicates that the appropriation is an “all moneys received”, despite if the Chapter 20 language also says “amounts in the schedule”.
Unassigned/ Undetermined “U”	Appropriations that only can collect revenues.

The appropriation’s expense type attribute is determined by the State Budget Office. This attribute is utilized for broad, state-wide, reporting on the nature and characteristics of the State’s expenditures. Table 4 details the different expense type attributes.

**Table 4 – Expense Type**

Expense Type	Definition
State Operations	These appropriations are for expenditures by state agencies for the costs of the general operations of the agency including program administration and operations of any associated institutions or facilities.
Local Assistance	These appropriations are for payments to be made directly to, or on behalf of, local governmental units in Wisconsin to help pay costs which would otherwise be borne by the local governments.
Aids to Individuals and Organizations	These appropriations are for payments to be made directly to, or on behalf of, and individual or private organization.

The schedule type attribute refers to the specific language of the appropriation within Chapter 20 of state statutes and is determined by the State Budget Office. Table 5 details the schedule types.

**Table 5 – Schedule Type**

Schedule Type	Definition
All Moneys Received	The Chapter 20 language associated with the appropriation indicates “all moneys received”.
Amounts in the Schedule	The Chapter 20 language associated with the appropriation indicates “amounts in the schedule”.
Sum Sufficient	The Chapter 20 schedule indicates that the appropriation type is “S” sum sufficient; the associated language within Chapter 20 indicates “a sum sufficient”.
Repealed	This appropriation has been repealed through subsequent legislation and no longer appears in the Chapter 20 schedule.

Collectively, the attributes of an appropriation describe its funding source, dictate the nature of its expenditures, and classify it for reporting purposes. The above narrative and associated tables will be helpful when an agency reconciler is verifying their respective agency’s appropriations.

## Section 2

### Annual Appropriation Certifications (Form 78s)

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*What is an Annual Appropriation Certification (Form 78) and why is it necessary?*

The Annual Appropriation Certifications (henceforth referred to as “Form 78s”) fulfill the statutory requirements of [16.52\(3\)\(b\), Wis. Stats.](#), which indicates:

*Each agency shall delegate to some individual the responsibility of reconciling its accounts as herein provided and shall certify the individual’s name to the secretary. As soon as a reconciliation has been effected, the agency shall advise the secretary in writing of such fact and shall forward to the secretary a copy of such reconciliation.*

In addition to fulfilling statutory requirements, the Form 78 becomes the basis for several aspects of state-wide reporting, namely the State’s Annual Fiscal Report (AFR) and the State’s Annual Comprehensive Financial Report (ACFR). The Form 78 also records the verification of the agency reconciler that the appropriation balances are true, accurate, and all necessary adjustments to fairly report the activity of the appropriation have been made.

#### *Form 78 Certification Statements*

Presented on each Form 78 is a set of certification statements to which the delegated agency reconciler agrees when verification of the appropriation occurs. Each certification statement is documented and described in greater detail below.

- *The records of the agency responsible for this appropriation agree with the State of Wisconsin’s enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).*

STAR is the State’s official book of record. Any agency systems utilized for financial and accounting purposes must have their information recorded in STAR in order for all of the State’s financial and accounting information to be recorded, verified, and reported. To the extent possible and feasible, STAR should be utilized for business processes.

There may be certain business processes which are most efficiently conducted through the use of a different computerized system. Such systems, should they record financial and accounting information, must also be recorded in STAR. This certification statement seeks to affirm that STAR, the book of record, is capturing all accounting and financial data.

- *The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.*

Monthly closing tasks along with annual closing tasks are instructions provided by the SCO to assist agencies in properly recording transactions and performing verifications of system processes. Additionally, monthly closing tasks help to facilitate a more efficient year-end close by identifying accounting issues earlier on in the fiscal year.

[Section 18-02](#) of the Wisconsin Accounting Manual (WAM) provides a checklist of monthly tasks broken down by STAR module. These tasks address various potential issues from journals not posting to ensuring travel and expense reports are processed. This certification statement seeks to affirm that the agency reconciler has reviewed these monthly and annual closing tasks and implemented the necessary procedures and controls to identify and correct potential accounting issues.

- *All adjusting entries necessary to accurately and fairly report this appropriation have been completed.*

Many agencies have processes in place to identify and record adjusting accounting entries for a variety of purposes. For example, adjusting entries may be necessary due to initial miscoding, periodic allocations, or changes in statutes. This certification statement seeks to affirm that the agency has completed all adjusting entries in order to accurately report the appropriation.

- *Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation; including assets, receivable, liabilities, equity, revenues, and expenditures.*

This certification statement covers many important aspects of the appropriation verification process. As indicated in [figures 2, 3, and 4](#) the amounts presented on the Form 78 are drawn from different ledgers within STAR using different account type criteria. The different account types are described below with their related assertion criteria. This narrative is subsequently organized into Table 7 for easier presentation.

Asset accounts include, broadly, cash, accounts receivable, prepaid items, investments, and other probable future economic benefits. In certifying assets within an appropriation, particularly accounts receivable, the agency reconciler is indicating that the assets are expressed completely, valued accurately, in existence, and that the agency has rights to the asset.

Liability accounts include, broadly, accounts payable, other payables, unearned revenues, and probable future economic sacrifices. In certifying liabilities within an appropriation, the agency reconciler is indicating that the liabilities are expressed completely, valued accurately, in existence, and that the agency has an obligation with respect to the liability.

Equity accounts represent the residual interest in the assets of an appropriation that remain after deducting its liabilities. Equity accounts are also used by the SCO to record historic statutory balance adjustments which are being researched and are yet unresolved. In certifying equities within an appropriation, the agency reconciler is indicating that the equities are expressed completely, valued accurately, in existence, and that the agency has either the rights or obligation with respect to the equity.

Revenues represent inflows, enhancements of assets, or reductions of liabilities. Typical categories of revenues are taxes, intergovernmental revenue, charges for goods and services, and fines and forfeitures. In certifying revenues within an appropriation, the agency reconciler is indicating that the revenues are expressed completely, recorded in the correct fiscal year, valued accurately, have occurred, and are classified correctly.

Expenditures represent outflows, reduction of assets, or incurrence of liabilities. Typical categories of expenditures are salaries and fringe, travel and training, supplies and services, debt payments, and aid payments. In certifying expenditures within an appropriation, the agency reconciler is indicating that the expenditures are expressed completely, recorded in the correct fiscal year, valued accurately, have occurred, and are classified correctly.



Table 6 below associates the various assertions with the different account types.

<b>Table 6 – Account Type Assertions</b>						
	Completeness	Cutoff	Valuation, Allocation, and Accuracy	Existence & Occurrence	Rights & Obligations	Classification & Understandability
Assets	✓		✓	✓	✓	
Liabilities	✓		✓	✓	✓	
Equity	✓		✓	✓	✓	
Revenues	✓	✓	✓	✓		✓
Expenditures	✓	✓	✓	✓		✓

- *To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 20XX.*

Agency reconcilers are responsible for ensuring that all aspects of the Form 78 are accurate for the fiscal year in which certification is occurring. This certification statement seeks to affirm final review from the agency reconciler for all aspects of the Form 78, including the listed appropriation attributes.

Agency reconcilers are not responsible for verifying appropriations in statutory funds 490 and 495 since these appropriations do not conform to the conventions used by other state appropriation units. As documented in Wisconsin Accounting Manual (WAM) Section 11-02 Capital Project Appropriations, the enumerations are not agency specific. WAM Section 11-02 describes the flow of the spending authority for these appropriations. The Chapter 20 text includes the inception-to-date bonding authority at the program level. However, Chapter 20 does not have any detail of the enumerations. Therefore, the Annual Appropriation Certifications (Form 78s) are not reflective of the enumerations that were included in the Capital Budget, and they are not reflected formally in Chapter 20. In STAR Finance, appropriations in funds 490 and 495 also have a secondary control budget (Project Budget). Projects are set up for capital improvement authorizations so that they cannot exceed the budget approved by the Building Commission and for purposes in s.20.866 (2), Wisconsin Statutes. The roll up of all authority by multiple agencies using similar appropriations is reconciled in a monthly process by the Capital Accounting section in the State Controller's Office. This report is called the General Obligation Status Report.

Agency reconcilers are also not responsible for verifying appropriations in business unit 99900 (Treasurer's business unit). The balances relate to cash activity in the State's bank account, as indicated in Wisconsin Accounting Manual (WAM) Section 09-01 Regular Cash Deposits, resulting in zero balances. WAM Section 09-01 states that because the State of Wisconsin has centralized its cash management operations, a single cash concentration bank account is used for deposits across all agencies. To accommodate this, a statewide cash management business unit 99900 has been associated with the state's cash concentration bank account in STAR. The trial balance for business unit 99900 is reviewed by the State Controller's Office.

## Elements of the Annual Appropriation Certification (Form 78) Screen

Since converting the state's accounting system from WiSMART to STAR, the appearance of the Form 78 has substantially changed. *Figure 1* illustrates the previous layout of the Form 78 in the WiSMART environment.

RUN DATE: 08/07/13	STATE CONTROLLER'S OFFICE	PAGE: 539
REPORT ID: AD37145 (FORM 78)	5TH FLOOR 101 E. WILSON	
	2012-2013 APPROPRIATION CERTIFICATION	

FUND: 100 GENERAL FUND	
AGENCY: 370 NATURAL RESOURCES, DEPT OF	
APPR: 6 21 BROWNFIELDS REVOLVING LOAN REP	PR APPROPRIATION
ALPHA: 6EF	
AFN TYPE: 04 STATUS: INACTIVE	
REVOLVING 3 LOCAL ASSISTANCE	CONTINUING

STATE CONTROLLER'S OFFICE RECORDS

BAL. FROM 2011 - 2012	273,873.00
CURRENT REVENUE	80,627.79
	-----
PGM. REV. AVAILABLE	354,500.79
EXPENDITURES	0.00
REVERTED AMOUNT	0.00
TRANSFERS	0.00
CLSD. BAL. CONTINUING	354,500.79
TOTAL ACCOUNTED FOR	354,500.79
UNLIQUIDATED ENCMBRS	0.00

A. TO BE SIGNED BY HEAD ACCOUNTANT OF STATE AGENCIES USING THE STATE'S ACCOUNTING SYSTEM (WISMART) FOR DATA ENTRY AND REPORTING.

THE STATE AUDITOR HAS GRANTED APPROVAL TO FILE A STATEMENT OF AGREEMENT IN LIEU OF A RECONCILIATION IN ACCORDANCE WITH 16.52 (5) (B) OF THE WISCONSIN STATUTES. THIS AGENCY, ACCORDINGLY, AGREES TO ACCEPT THE STATE'S OFFICIAL ACCOUNTING RECORDS, AS RECORDED ON THE WISMART ACCOUNTING SYSTEM, AND SUMMARIZED ABOVE, AS ACCURATELY REFLECTING THE APPROPRIATION REVENUES, EXPENDITURES, ENCUMBRANCES, AND BALANCES AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013.

DATE: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

B. TO BE SIGNED BY THE APPOINTED AGENCY RECONCILER FOR STATE AGENCIES USING SYSTEMS OTHER THAN THE STATE'S OFFICIAL ACCOUNTING SYSTEM (WISMART) FOR DATA ENTRY AND REPORTING.

AS THE PERSON DELEGATED TO RECONCILE THE ACCOUNTS OF THE ABOVE APPROPRIATIONS, I CERTIFY THAT RECORDS OF MY AGENCY FOR THE FISCAL YEAR 2013, ENDING JUNE 30, 2013 ARE IN AGREEMENT WITH THOSE RECORDED ON THE STATE'S OFFICIAL ACCOUNTING SYSTEM (WISMART), SHOWN ABOVE, PURSUANT TO 16.52 (5) (B) OF THE WISCONSIN STATUTES, AND THAT ALL ADJUSTING ENTRIES HAVE BEEN RECORDED IN THE STATE'S OFFICIAL ACCOUNTING SYSTEM (WISMART), AND ARE INCLUDED IN THE AMOUNTS AND BALANCES RECORDED ABOVE. I FURTHER CERTIFY THAT THE ABOVE SUMMARIZED ACCOUNTING ACCURATELY REFLECTS THE APPROPRIATION REVENUES, EXPENDITURES, ENCUMBRANCES AND BALANCES AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013.

DATE: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

Figure 1-WiSMART Form 78. Certification language and a signature line accompanied this page.

Subsequent to this narrative are an example of the following appropriation types:

- executive appropriation; one which does not record revenue but does record expenditures
- revolving appropriation; one which does record revenue and records expenditures
- unassigned/undetermined appropriation; one which records revenues but does not record expenditures.

To organize the narrative, different elements of the Form 78s are boxed and labeled with a tick mark with, in turn, coordinates to subsequent narrative.

This section is intended to provide a broad overview of the Form 78 layout. Subsequent portions of this instruction manual will provide more nuanced details for validating and reconciling portions of the Form 78.

## Executive Annual Appropriation Certification (Form 78) Screen Illustration

Figure 2 is an illustration of an executive appropriation. Tick marks have been added to group the various elements of the Form 78 screen and correspond to the subsequent narrative.

Finance & Procurement Ops
Annual Approp. Certification
New Window | Help | Personalize Page

Annual Appropriation Cert.

Business Unit 24500 Fiscal Year 2019 Fund Code S100 Appropriation 10100 Status Search

Wisconsin Historical Society
Fund & Appropriation Summary by BU
Find | View All First 1 of 1 Last

Fund Code S100 General Fund Fiscal Year 2019
Appropriation 10100 General program operations

**KK Budget Authorizations**

	Amount
Budget from Prior Year	\$2,258,740
Add: Current Appropriation	\$14,442,100.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$14,444,358.740</b>

**KK Encumbrances and Expenditures**

**Ledger CC\_APPR\_BD**

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$5,477,800.000
A000002	Alt 2 LTE/Misc Salaries	\$786,600.000
A000003	Alt 3 Fringe Benefits	\$2,799,400.000
A000004	Alt 4 Sup and Svcs/Perm Pro	\$5,380,558.740
<b>Total</b>		<b>\$14,444,358.740</b>

**Ledger CC\_APPR\_EN**

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$157,139.880
<b>Total</b>		<b>\$157,139.880</b>

**Ledger CC\_APPR\_EX**

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$3,121,402.570
A000002	Alt 2 LTE/Misc Salaries	\$436,301.810
A000003	Alt 3 Fringe Benefits	\$1,351,363.540
A000004	Alt 4 Sup and Svcs/Perm Pro	\$2,751,467.710
<b>Total</b>		<b>\$7,660,535.630</b>

**Appropriation Attributes**

Attribute	Attribute Value	Description
ALPHA	A	
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	E	Executive
EXP_TYPE	S	State Operations
FUND_SOURCE	GPR	General Purpose Revenues
PROGRAM	01	History services
SCHEDULE_TYPE	AMOUNTS_IN_SCHEDULE	Amounts in the schedule
TOP_10	AL	All Others

Verify See certification statements below

**Appropriation Summary**

	Amount
Budget Authorizations	\$14,444,358.740
Less: Expenditures	\$-7,660,535.630
Less: Transfers Out	\$0.000
Less: Unliquidated Encumbrances	\$-157,139.880
Closing Balance	\$6,626,683.230

Footnotes for Beginning Statutory Balance A/R Items:  
\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.  
  
Footnotes for Collected Revenue A/R Items:  
\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.  
\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.  
  
As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify the following:

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation; including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Figure 2-Executive Annual Appropriation Certification (Form 78) Screen

Element 1 - Appropriation Search: Using the fields of Business Unit, Fiscal Year, Fund Code, Appropriation, and Status the agency reconciler can search for the various Form 78 screens.

*Note:* Fund Code must be entered as statutory fund (e.g. S100) rather than detailed fund (e.g. 10000)

Element 2 – Appropriation Description: This area of the Form 78 restates the search criteria and provides the description associated with the fund code and appropriation. The description of the appropriation should match the name given to the appropriation in the Chapter 20 schedule.

Element 3 – KK Budget Authorizations: This area of the Form 78 presents the total budget authorizations for the appropriation. Executive appropriations derive budget authority from the current appropriation amount in Chapter 20 and from prior year encumbrances carried into the current year, each represented as 'Add: Current Appropriation' and 'Budget from Prior Year' on the Form 78, respectively.

Element 4 – KK Budget Ledger [CC\_APPR\_BD]: The CC\_APPR\_BD ledger is an associated ledger in the Ledger Group CC\_APPROR. This ledger, and it's associated amounts by allotment line, are brought into the Form 78 for the current budget period. For executive appropriations this total amount should tie to the KK budget authorizations described in Element 3.

Element 5 – KK Encumbrance Ledger [CC\_APPR\_EN]: The CC\_APPR\_EN ledger is an associated ledger in the Ledger Group CC\_APPROR. This ledger, and it's associated amounts by allotment line, represent encumbrances brought into the Form 78 for the current budget period.

Element 6 – KK Expenditure Ledger [CC\_APPR\_EX]: The CC\_APPR\_EX ledger is an associated ledger in the Ledger Group CC\_APPROR. This ledger, and it's associated amounts by allotment line, represent expenditures brought into the Form 78 for the current budget period.

Element 7 – Appropriation Attributes: This area of the Form 78 lists the various appropriation attributes described in Section 1 of this instructional manual.

Element 8 – Verification: This area of the Form 78 records the verification status, which operator certified, and records a time stamp for certification.

Element 9 – Appropriation Summary: This area of the Form 78 tabulates and records the activity within the appropriation for the fiscal year at a summary level.

Element 10 – Certification Statements: This area of the Form 78 recites the certification statements to which the agency reconciler agrees when they verify the appropriation. This area also provides footnotes to describe the presentation of A/R items on the Form 78.

## Revolving Annual Appropriation Certification (Form 78) Screen Illustration

Figure 3 is an illustration of a revolving appropriation. Tick marks have been added and correspond to the subsequent narrative which describes each element.

FSCM Employee Self-Service

Annual Approp. Certification

New Window

Help

Personalize Page

Annual Appropriation Cert.

Business Unit 24500

Fiscal Year 2019

Fund Code S266

Appropriation 16300

Status

Search

Wisconsin Historical Society

Fund & Appropriation Summary by BU

Fund Code S266

History Preser Partner Trust

Fiscal Year 2019

Appropriation 16300

History preservation partnership trust fund

Find | View All

First

1 of 1

Last

Beginning Statutory Balance

	Amount
Equity Account Balance (3990000)	\$277,104.846
Less: Beginning A/R *	\$-84,495.630
Statutory Balance Adjustment (3991000)	\$27,130.500
<b>Beginning Statutory Balance</b>	<b>\$219,739.716</b>

Collected Revenue

	Amount
Actuals Revenue	\$1,887,328.100
Add: Beginning A/R **	\$84,495.630
Less: Ending A/R ***	\$-31,672.100
Actuals Collected Revenue (Imputed Amount)	\$1,940,151.630
Collected Revenue Reconciliation Adjustment	\$7,183.740
Collected Revenue from [CC_REV_COL] Ledger	\$1,947,335.370
<b>Collected Revenue</b>	<b>\$1,947,335.370</b>

Statutory Balance + Collected Revenue \$2,167,075.086

KK Budget Authorizations

	Amount
Budget from Prior Year	\$0.000
Add: Current Appropriation	\$4,055,900.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$4,055,900.000</b>

KK Encumbrances and Expenditures

Ledger CC\_APPR\_EN

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$30,361.320
<b>Total</b>		<b>\$30,361.320</b>

Ledger CC\_APPR\_EX

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$70,084.410
A000002	Alt 2 LTE/Misc Salaries	\$943,659.550
A000003	Alt 3 Fringe Benefits	\$241,932.790
A000004	Alt 4 Sup and Svcs/Perm Pro	\$551,643.640
<b>Total</b>		<b>\$1,807,320.390</b>

Appropriation Attributes

Attribute	Attribute Value	Description
ALPHA	R	
APPR_TYPE	C	Continuing Appropriation
ERU_INDICATOR	R	Revolving
EXP_TYPE	S	State Operations
FUND_SOURCE	SEG	Segregated Fund Revenues
PROGRAM	01	History services
SCHEDULE_TYPE	ALL_MONEYS_RECEIVED	All moneys received

Verify

See certification statements below

Appropriation Summary

	Amount
Beginning Statutory Balance	\$219,739.716
Add: Collected Revenue	\$1,947,335.370
Add: Transfers In	\$0.000
Less: Expenditures	\$-1,807,320.390
Less: Transfers Out	\$0.000
Closed Balance Continuing	\$359,754.696
Unliquidated Encumbrances (Info Only)	\$30,361.320

Footnotes for Beginning Statutory Balance A/R Items:

\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:

\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.

\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify the following:

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation, including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Figure 3-Revolving Annual Appropriation Certification (Form 78) Screen

Element 1 - Appropriation Search: Using the fields of Business Unit, Fiscal Year, Fund Code, Appropriation, and Status the agency reconciler can search for the various Form 78 screens.

*Note:* Fund Code must be entered as statutory fund (e.g. S266) rather than detailed fund (e.g. 26600)

Element 2 – Appropriation Description: This area of the Form 78 restates the search criteria and provides the description associated with the fund code and appropriation. The description of the appropriation should match the name given to the appropriation in the Chapter 20 schedule.

Element 3 – Beginning Statutory Balance: This area of the Form 78 provides the beginning balance of the appropriation using the statutory basis of accounting. This area of the Form 78 also presents statutory balance adjustments in account 3991000 that have been made by the SCO.

Element 4 – Collected Revenue: This area of the Form 78 provides the calculation for collected revenue in the appropriation. This area also presents a reconciliation between imputed collected revenue from the ACTUALS ledger and the collected revenue that has been recorded in the CC\_REV\_COL ledger.

Element 5 – KK Budget Authorizations: This area of the Form 78 presents the total budget authorizations for the appropriation. Revolving appropriations derive budget authority from the collection and recording of revenue. This budget authority is granted in the KK module through budget journal and transfers.

Element 6 – KK Budget Ledger [CC\_APPR\_EN]: The CC\_APPR\_EN ledger is an associated ledger in the Ledger Group CC\_APPROR. This ledger, and it's associated amounts by allotment line, represent encumbrances brought into the Form 78 for the current budget period.

Element 7 – KK Budget Ledger [CC\_APPR\_EX]: The CC\_APPR\_EX ledger is an associated ledger in the Ledger Group CC\_APPROR. This ledger, and it's associated amounts by allotment line, represent expenditures brought into the Form 78 for the current budget period.

Element 8 – Appropriation Attributes: This area of the Form 78 lists the various appropriation attributes described in Section 1 of this instructional manual.

Element 9 – Verification: This area of the Form 78 records the verification status, which operator certified, and records a time stamp for certification.

Element 10 – Appropriation Summary: This area of the Form 78 tabulates and records, at a summary level the activity within the appropriation for the fiscal year. The 'Transfers' line is described in a later portion of this instructional manual.

Element 11 – Certification Statements: This area of the Form 78 recites the certification statements to which the agency reconciler agrees when they verify the appropriation. This area also provides footnotes to describe the presentation of A/R items on the Form 78.



## Unassigned/Undetermined Annual Appropriation Certification (Form 78) Screen Illustration

Figure 4 is an illustration of an unassigned/undetermined appropriation. Tick marks have been added and correspond to the subsequent narrative which describes each element.

Unassigned/Undetermined appropriations only record the collection of revenues and do not record expenditures. Typical examples of unassigned/undetermined appropriations are “earned” appropriations. Earned appropriations exist for the general fund, segregated trust funds, and tax revenue programs. In most cases these appropriations are designated with alpha suffixes. For example, earned appropriations for segregated trust funds are denoted with the suffix “SE” as shown in *figure 4*.

FSCM Employee Self-Service
Annual Approp. Certification

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Annual Appropriation Cert.

Business Unit 24500 Fiscal Year 2019 Fund Code S264 Appropriation 100SE Status Search

Wisconsin Historical Society

Fund & Appropriation Summary by BU

Fund Code S264 Historical Legacy Trust Fiscal Year 2019

Appropriation 100SE SEG Earned

Collected Revenue	Amount
Actuals Revenue	\$961.860
Add: Beginning A/R **	\$0.000
Less: Ending A/R ***	\$0.000
Actuals Collected Revenue (Imputed Amount)	\$961.860
Collected Revenue Reconciliation Adjustment	\$0.000
Collected Revenue from [CC_REV_COL] Ledger	\$961.860
<b>Collected Revenue</b>	<b>\$961.860</b>

Attribute	Attribute Value	Description
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	U	Undetermined
EXP_TYPE	S	State Operations
FUND_SOURCE	SEG	Segregated Fund Revenues
PROGRAM	01	History services

Verify See certification statements below

Appropriation Summary	Amount
Collected Revenue	\$961.860
Add: Transfers In	\$0.000
Less: Transfers Out	\$0.000
Closing Balance	\$961.860

Footnotes for Beginning Statutory Balance A/R Items:  
\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:  
\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.  
\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify the following:

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation, including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Figure 4-Unassigned/Undetermined Annual Appropriation Certification (Form 78) Screen



Element 1 - Appropriation Search: Using the fields of Business Unit, Fiscal Year, Fund Code, Appropriation, and Status the agency reconciler can search for the various Form 78 screens.

*Note:* Fund Code must be entered as statutory fund (e.g. S264) rather than detailed (e.g. 26400)

Element 2 – Appropriation Description: This area of the Form 78 restates the search criteria and provides the description associated with the fund code and appropriation. The description of the appropriation should match the name given to the appropriation in the Chapter 20 schedule.

Element 3 – Collected Revenue: This area of the Form 78 provides the calculation for collected revenue in the appropriation. This area also presents a reconciliation between imputed collected revenue from the ACTUALS ledger and the collected revenue that has been recorded in the CC\_REV\_COL ledger.

Element 4 – Appropriation Attributes: This area of the Form 78 lists the various appropriation attributes described in Section 1 of this instructional manual.

Element 5 – Verification: This area of the Form 78 records the verification status, which operator certified, and records a time stamp for certification.

Element 6 – Appropriation Summary: This area of the Form 78 tabulates and records, at a summary level the activity within the appropriation for the fiscal year. The 'Transfers' line is described in a later portion of this instructional manual.

Element 7 – Certification Statements: This area of the Form 78 recites the certification statements to which the agency reconciler agrees when they verify the appropriation. This area also provides footnotes to describe the presentation of A/R items on the Form 78.

### Section 3

## Verifying an Executive Appropriation Certification (Form 78)

This section of the instruction manual will provide a more step-by-step style approach to reviewing the various elements of an executive appropriation Form 78 and illustrate beneficial on system resources to utilize in the verification process. For ease of reference the same executive appropriation illustration presented in section 2 on page 11 of this instruction manual will be utilized. The following elements will be subdivided and detailed in this section:

- KK Budget Authorization (Element 3)
- KK Budget Ledger [CC\_APPR\_BD] (Element 4)
- KK Encumbrance Ledger [CC\_APPR\_EN] (Element 5)
- KK Expenditure Ledger [CC\_APPR\_EX] (Element 6)
- Appropriation Attributes (Element 7), and
- Appropriation Summary (Element 9)

### Budget Authorization (Element 3)

The agency reconciler should confirm the ‘Budget from Prior Year’ by tracing this amount back to the encumbrances carried forward from the previous fiscal year (see *figure 7, page 18*).

The agency reconciler should confirm the KK budget authorizations section by tracing the ‘Add: Current Appropriation’ amount back to the correct location of the Chapter 20 schedule (see *figure 6, page 18*). In addition to the amount notated in the Chapter 20 schedule, actions of the Joint Committee on Finance, namely discretionary merit compensation and additional salary and fringe supplements, may increase the current appropriation beyond the Chapter 20 schedule amount. An example of such action is shown in *figure 9, page 19*.

KK Budget Authorizations	
	Amount
Budget from Prior Year	\$2,258.740
Add: Current Appropriation	\$14,442,100.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$14,444,358.740</b>

Figure 5-Budget Authorization Executive Appropriation

Reconciliation of ‘Add: Current Appropriation’	
→ Current Fiscal Year Chapter 20 Schedule Amount [Figure 6, page 18]	14,442,100.00
→ Current Fiscal Year JCF DMC [Page 16, figure 9 for example]	0.00
→ ‘Add: Current Appropriation’ on Form 78 [Figure 5]	<u>14,442,100.00</u>
Reconciliation of ‘Budget from Prior Year’	
→ Budget Period 2018 Budget Overview Screen, Encumbrances [Figure 7, page 18]	<u>2,258.74</u>

20.005 APPROPRIATIONS AND BUDGET MANAGEMENT			Updated 17–18 Wis. Stats. 20	
STATUTE, AGENCY AND PURPOSE	SOURCE	TYPE	2017–2018	2018–2019
OTHER			(–0–)	(–0–)
TOTAL–ALL SOURCES			144,530,500	145,012,600
<b>20.245 Historical Society</b>				
(1) HISTORY SERVICES				
(a) General program operations	GPR	A	13,021,600	14,442,100
(b) Wisconsin Black Historical Society and Museum	GPR	A	84,500	84,500

Figure 6–Excerpt from Chapter 20, Wis. Stats.

Budget Overview Results

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			2018	FY2018	S100	10100	A000000	0.00	0.00	0.00	0.00
2			2018	FY2018	S100	10100	A000001	5,799,856.08	5,799,856.08	0.00	0.00
3			2018	FY2018	S100	10100	A000002	1,280,240.01	1,280,240.01	0.00	0.00
4			2018	FY2018	S100	10100	A000003	2,573,125.41	2,573,125.41	0.00	0.00
5			2018	FY2016	S100	10100	A000004	0.00	0.00	0.00	0.00
6			2018	FY2017	S100	10100	A000004	-355.13	-355.13	0.00	0.00
7			2018	FY2018	S100	10100	A000004	3,364,528.50	3,362,269.76	2,258.74	0.00
8			2018	FY2018	S100	10100	A000007	41,000.00	41,000.00	0.00	0.00

Figure 7–Budget Period 2018 (Prior Fiscal Year) Budget Overview Screen

The example shown on pages 17-18 does not incorporate an instance of a Joint Committee on Finance (JCF) action that adjusts the budget authorization in the executive appropriation. The below images illustrate such an action and shows how to trace these within the system (*figures 8 and 9*).

**Budget Overview Results**

	Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1	2018	FY2018	S100	10100	A000000	0.00	0.00	0.00	0.00
2	2018	FY2018	S100	10100	A000001	5,799,856.08	5,799,856.08	0.00	0.00
3	2018	FY2018	S100	10100	A000002	1,280,240.01		0.00	0.00
4	2018	FY2018	S100	10100	A000003	2,573,125.41		0.00	0.00
5	2018	FY2016	S100	10100	A000004	0.00	0.00	0.00	0.00

**Activity Log**

Ledger CC\_APPR\_BD

**Activity Log**

Fund	Appropriation	Account	Budget Period	Year	Period	Foreign Amount	Foreign Currency	Monetary Amount	Base Currency	Budget Entry Type
S100	10100	A000001	2018	2018	1	0.00	USD	0.00	USD	Original
S100	10100	A000001	2018	2018	1	5,642,100.00	USD	5,642,100.00	USD	Original
S100	10100	A000001	2018	2018	12	37,150.00	USD	37,150.00	USD	Adjustment
S100	10100	A000001	2018	2018	12			1,606.08	USD	Xfer Adj.
S100	10100	A000001	2018	2018	12			0.00	USD	Closing
S100	10100	A000001	2018	2018	12			0.00	USD	Closing
S100	10100	A000001	2018	2018	12			0.00	USD	Closing

Figure 8 - Drill into Budget Overview Screen to research in related Activity Log

**SUMMARY OF FISCAL YEAR 2018 DISCRETIONARY MERIT COMPENSATION (DMC) LUMP SUM EXPENDITURES BY AGENCY**

Totals:	\$ 6,000,000	\$ 5,589,787	\$ 6,020,980	\$ 410,213	4,698
Agency	Distribution of \$6.0 mil (GPR)	Act 150 GPR-funded DMC Awards	Other Funds Used for DMC	Unused Act 150 GPR Funding	# of DMC Awards*
Administration	\$ 24,530	\$ 19,860	\$ 384,494	\$ 4,670	150
Aq. Trade & Consumer Protctn	\$ 84,978	\$ 52,635	\$ 93,575	\$ 32,343	101
Bd for People with Dev Disab	\$ -	\$ -	\$ 2,500		1
Bd of Commiss of Public Lands	\$ -	\$ -	\$ 4,991		2
Bd on Aging & Long Term Care	\$ 6,302	\$ 6,300	\$ -	\$ 2	6
Child Abuse & Neglect Prev Bd	\$ -	\$ -	\$ 2,500		1
Children and Families	\$ 94,939	\$ 86,925	\$ 215,575	\$ 8,014	121
Commissioner of Insurance	\$ -	\$ -	\$ 30,000		12
Corrections	\$ 3,717,646	\$ 3,515,275	\$ 153,625	\$ 202,371	1,480
Educational Communications Bd	\$ 10,598	\$ 5,786	\$ 10,000	\$ 4,812	6
Elections Commission	\$ 3,680	\$ 3,680	\$ 9,216		5
Employee Trust Funds	\$ -	\$ -	\$ 99,876		40
Employment Relations Comm	\$ 3,607	\$ 3,037	\$ -	\$ 570	1
Ethics Commission	\$ 1,496	\$ 1,496	\$ 1,004		1
Financial Institutions	\$ -	\$ -	\$ 21,250		12
Health Services	\$ 1,057,204	\$ 980,381	\$ 1,330,669	\$ 76,823	939
Higher Education Aids Bd	\$ 3,245	\$ -	\$ -	\$ 3,245	0
Historical Society	\$ 37,622	\$ 37,471	\$ 4,188	\$ 151	21
Justice	\$ 137,609	\$ 136,279	\$ 128,406	\$ 1,329	94
Labor & Industry Review Comm	\$ 614	\$ -	\$ 614	\$ 614	2

Figure 9 - Example of FY 2018 DMC Schedule, 37,150.00 allocated to allotment line 1; 321.00 to allotment line 0.

#### KK Budget Ledger [CC\_APPR\_BD] (Element 4)

The KK Budget Ledger [CC\_APPR\_BD] divides the budget authorizations, described in element 3, among the various allotment lines. Allotment lines are groupings of account codes for budgetary purposes. [Section 02-05](#) of the Wisconsin Accounting Manual provides the relationship between account codes and their respective allotment lines.

The agency reconciler should confirm the KK Budget Ledger [CC\_APPR\_BD] groupings by allotment line (*Figure 10*) by tracing the amounts back to the appropriation's budget overview screen (*Figure 11, page 21*) for the current budget period.

Ledger CC_APPR_BD		
Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$5,477,800.000
A000002	Alt 2 LTE/Misc Salaries	\$786,600.000
A000003	Alt 3 Fringe Benefits	\$2,799,400.000
A000004	Alt 4 Sup and Svcs/Perm Pro	\$5,380,558.740
Total		\$14,444,358.740

Figure 10-Form 78 KK Budget Ledger [CC\_APPR\_BD]

The allotment lines are presented in sum on the Form 78 by budget period. There may be multiple budget references within the current budget period. These multiple budget references are combined and presented in sum on the Form 78. For example, the below analysis shows the tracing for allotment line 4.

Amount on Form 78, Allotment Line A000004 [ <i>Figure 10</i> ]	<u>5,380,558.74</u>
Amount of Budget Overview, Budget Period 2019, Bud Ref 2018 [ <i>Figure 11</i> ]	2,258.74
Amount of Budget Overview, Budget Period 2019, Bud Ref 2019 [ <i>Figure 11</i> ]	<u>5,378,300.00</u>
Allotment Line A000004 Total	<u>5,380,558.74</u>

Inquiry Results

Business Unit 24500  
 Ledger Group CC\_APPROR  
 Type of Calendar Detail Budget Period  
 Amounts in Base Currency USD  
 Revenue Associated: ☐

[Return to Criteria](#)

Max Rows

[Display Options](#)

Ledger Totals (5 Rows)

Budget	14,444,358.74	Net Transfers	0.00
Expense	7,660,535.63		
Encumbrance	157,139.88		
Pre-Encumbrance	0.00		
Budget Balance	6,626,683.23		
Associate Revenue	0.00		
Available Budget	6,626,683.23		

Budget Overview Results

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			2019	FY2019	S100	10100	A000001	5,477,800.00	3,121,402.57	0.00	2,356,397.43
2			2019	FY2019	S100	10100	A000002	786,600.00	436,301.81	0.00	350,298.19
3			2019	FY2019	S100	10100	A000003	2,799,400.00	1,351,363.54	0.00	1,448,036.46
4			2019	FY2018	S100	10100	A000004	2,258.74	1,258.74	1,000.00	0.00
5			2019	FY2019	S100	10100	A000004	5,378,300.00	2,750,208.97	156,139.88	2,471,951.15

Figure 11-Budget Period 2019 Budget Overview Screen

KK Encumbrance Ledger [CC\_APPR\_EN] (Element 5)

The KK Encumbrance Ledger [CC\_APPR\_EN] divides the outstanding encumbrances among the various allotment lines. The agency reconciler should confirm the KK Encumbrance Ledger [CC\_APPR\_EN] groupings by allotment line (Figure 12) by tracing the amounts back to the appropriations budget overview screen (Figure 13, page 22) for the current budget period.

The allotment lines are presented in sum on the Form 78 by budget period. There may be multiple budget references within the current budget period. These multiple budget references are combined and presented in sum on the Form 78. For example, the below analysis shows the tracing for allotment line 4. A more detailed discussion of the encumbrance comparison is presented in Section 6 on page 51.

Ledger CC_APPR_EN			5
Account		Amount	
A000004	Alt 4 Sup and Svcs/Perm Pro	\$157,139.880	
Total		\$157,139.880	

Figure 12-Form 78 KK Encumbrance Ledger [CC\_APPR\_EN]

Amount on Form 78, Allotment Line A000004 [Figure 12]	<u>157,139.88</u>
Amount of Budget Overview, Budget Period 2019, Bud Ref 2018 [Figure 13]	1,000.00
Amount of Budget Overview, Budget Period 2019, Bud Ref 2019 [Figure 13]	<u>156,139.88</u>
Allotment Line A000004 Total	<u>157,139.88</u>

Business Unit 24500  
Ledger Group CC\_APPROR  
Type of Calendar Detail Budget Period  
Amounts in Base Currency USD  
Revenue Associated: ☐

Search

Net Transfers	0.00
---------------	------

[CC\_APPR\_EN]  
Ledger

[CC\_APPR\_EN]  
Ledger

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### KK Expenditure Ledger [CC\_APPR\_EX] (Element 6)

The KK Expenditure Ledger [CC\_APPR\_EX] divides the budget checked expenditures among the various allotment lines. The agency reconciler should confirm the KK Expenditure Ledger [CC\_APPR\_EX] groupings by allotment line (*Figure 14*) by tracing the amounts back to the appropriations budget overview screen (*Figure 15*, *page 25*) for the current budget period.

Ledger CC_APPR_EX		
Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$3,121,402.570
A000002	Alt 2 LTE/Misc Salaries	\$436,301.810
A000003	Alt 3 Fringe Benefits	\$1,351,363.540
A000004	Alt 4 Sup and Svcs/Perm Pro	\$2,751,467.710
Total		\$7,660,535.630

Figure 14-Form 78 KK Expenditure Ledger [CC\_APPR\_EX]

The allotment lines are presented in sum on the Form 78 by budget period. There may be multiple budget references within the current budget period. These multiple budget references are combined and presented in sum on the Form 78. For example, the below analysis shows the tracing for allotment line 4. A more detailed discussion of the encumbrance comparison is presented in Section 7 on page 55.

Amount on Form 78, Allotment Line A000004 [ <i>Figure 14</i> ]	<u>2,751,467.71</u>
Amount of Budget Overview, Budget Period 2019, Bud Ref 2018 [ <i>Figure 15</i> ]	1,258.74
Amount of Budget Overview, Budget Period 2019, Bud Ref 2019 [ <i>Figure 15</i> ]	<u>2,750,208.97</u>
Allotment Line A000004 Total	<u>3,361,914.63</u>

Business Unit 24500  
Ledger Group CC\_APPROR  
Type of Calendar Detail Budget Period  
Amounts in Base Currency USD  
Revenue Associated: ☐

Max Rows 100

Search

Budget	14,444,358.74
Expense	7,660,535.63
Encumbrance	157,139.88
Pre-Encumbrance	0.00
Budget Balance	6,626,683.23
Associate Revenue	0.00
Available Budget	6,626,683.23

[CC\_APPR\_EX]  
Ledger

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			2019	FY2019	S100	10100	A000001	5,477,800.00	3,121,402.57	0.00	2,356,397.43
2			2019	FY2019	S100	10100	A000002	786,600.00	436,301.81	0.00	350,298.19
3			2019	FY2019	S100	10100	A000003	2,799,400.00	1,351,363.54	0.00	1,448,036.46
4			2019	FY2018	S100	10100	A000004	2,258.74	1,258.74	1,000.00	0.00
5			2019	FY2019	S100	10100	A000004	5,378,300.00	2,750,208.97	156,139.88	2,471,951.15

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### Appropriation Attributes (Element 7)

The appropriation attributes are listed on the Form 78 screen in the upper right-hand side. While responsibility for maintaining these attributes lies with both the State Budget Office and the SCO, the agency reconciler should confirm that the attributes associated with the appropriation are accurate. Attributes highlighted in green in *figure 16* can be directly verified through comparison to Chapter 20 as shown in *figures 17 and 18, page 27*.

The ERU\_INDICATOR can be verified based on the SCHEDULE\_TYPE and Table 2 in this instruction manual (page 3). In this example, because the SCHEDULE\_TYPE is “amounts in the schedule” the appropriations ERU should be Executive. The EXP\_TYPE attribute can be verified through a more subjective process and utilizing Table 3 in this instruction manual (page 3). For this example, given the language in Chapter 20, specifically the phrase “for general program operations”, this indicates that the most appropriate expense type is State Operations.

The TOP\_10 attribute refers to the top ten programs for GPR expenditures of the State and is utilized for reporting in the States Annual Fiscal Report (AFR). The TOP\_10 attribute should only be associated with appropriations that have a FUND\_SOURCE of GPR.

If the agency reconciler believes that the appropriations EXP\_TYPE or TOP\_10 attribute is misclassified, or if any other attribute does not trace correctly to support in Chapter 20, please contact the SCO.

▼ Appropriation Attributes		
Attribute	Attribute Value	Description
ALPHA	A	
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	E	Executive
EXP_TYPE	S	State Operations
FUND_SOURCE	GPR	General Purpose Revenues
PROGRAM	01	History services
SCHEDULE_TYPE	AMOUNTS_IN_SCHEDULE	Amounts in the schedule
TOP_10	AL	All Others

Note that a description will not appear for Alpha Attribute

Figure 16-Form 78 Appropriation Attributes

20.005

**APPROPRIATIONS AND BUDGET MANAGEMENT**

Updated 17–18

STATUTE, AGENCY AND PURPOSE		FUND_SOURCE	SOURCE	TYPE	APPR_TYPE	2017–2018
OTHER						(–0–)
TOTAL–ALL SOURCES						144,530,500
PROGRAM	<b>20.245 Historical Society</b>					
	(1) HISTORY SERVICES					
	(a) General program operations		GPR	A		13,021,600
ALPHA	(b) Wisconsin Black Historical Society and Museum		GPR	A		84,500

Figure 17-Chapter 20 Appropriation Schedule

**20.245 Historical society.** There is appropriated to the historical society for the following programs:

(1) HISTORY SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations of the historical society.

Figure 18-Chapter 20 Appropriation Language

### *Appropriation Summary (Element 9)*

The appropriation summary is presented in the lower right-hand corner of the Form 78 screen and provide an overview of the appropriation's activity during the fiscal year. Many of the amounts utilized in the appropriation summary are taken from other elements of the Form 78 screen.

The "Less: Transfers" portion of the appropriation summary represents non-budgetary disbursements transacted on STAR account codes 0000010 and 0000020. These transfers usually occur due to statutory language directing a transfer to occur between appropriations. The agency reconciler can verify the amount in the transfers portion by querying STAR for the trial balance within the appropriation on account code 0000010 and 0000020 and comparing against the Form 78.

The "Closing Balance" portion of the appropriation summary is a calculated field which represents, for an executive appropriation, the residual spending authority in the appropriation. This field is calculated in the fashion shown in *figure 19*.

Finance & Procurement Ops
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Annual Appropriation Cert.

Business Unit 24500 Fiscal Year 2019 Fund Code S100 Appropriation 10100 Status Search

Wisconsin Historical Society

Fund & Appropriation Summary by BU
Find | View All First 1 of 1 Last

Fund Code S100 General Fund Fiscal Year 2019  
Appropriation 10100 General program operations

**KK Budget Authorizations**

	Amount
Budget from Prior Year	\$2,258,740
Add: Current Appropriation	\$14,442,100.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$14,444,358.740</b>

**KK Encumbrances and Expenditures**

**Ledger CC\_APPR\_BD**

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$5,477,800.000
A000002	Alt 2 LTE/Misc Salaries	\$786,600.000
A000003	Alt 3 Fringe Benefits	\$2,799,400.000
A000004	Alt 4 Sup and Svcs/Perm Pro	\$5,380,558.740
<b>Total</b>		<b>\$14,444,358.740</b>

**Ledger CC\_APPR\_EN**

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$157,139.880
<b>Total</b>		<b>\$157,139.880</b>

**Ledger CC\_APPR\_EX**

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$3,121,462.570
A000002	Alt 2 LTE/Misc Salaries	\$436,301.810
A000003	Alt 3 Fringe Benefits	\$1,351,363.540
A000004	Alt 4 Sup and Svcs/Perm Pro	\$2,751,467.710
<b>Total</b>		<b>\$7,660,535.630</b>

**Appropriation Attributes**

Attribute	Attribute Value	Description
ALPHA	A	
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	E	Executive
EXP_TYPE	S	State Operations
FUND_SOURCE	GPR	General Purpose Revenues
PROGRAM	01	History services
SCHEDULE_TYPE	AMOUNTS_IN_SCHEDULE	Amounts in the schedule
TOP_10	AL	All Others

Verify See certification statements below

**Appropriation Summary**

	Amount
Budget Authorizations	\$14,444,358.740
Less: Expenditures	\$-7,660,535.630
Less: Transfers Out	\$0.000
Less: Unliquidated Encumbrances	\$-157,139.880
<b>Closing Balance</b>	<b>\$6,626,683.230</b>

Non-budgetary disbursements transacted as a transfer out on STAR Account Codes 0000010 (NonBud Interfund Transfer Out) and/or 0000020 (NonBud Intrafund Transfer Out)

Closing Balance is a calculated field:  
Budget Authorizations  
Less: Expenditures  
Less: Transfers Out  
Less: Unliquidated Encumbrances  
EQUALS Closing Balance

Footnotes for Beginning Statutory Balance A/R Items:  
\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:  
\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.  
\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify the following:

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation; including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Figure 19-Form 78, Executive Appropriation Summary

## Section 4

### Verifying a Revolving Appropriation Certification (Form 78)

---

This section of the instruction manual will provide a more step-by-step style approach to reviewing the various elements of a revolving appropriation Form 78 and illustrate beneficial on system resources to utilize in the verification process. For ease of reference the same revolving appropriation illustration presented in Section 2, Page 10 of this instruction manual will be utilized. The following elements will be subdivided and detailed in this section:

- Beginning Statutory Balance (Element 3)
- Collected Revenue (Element 4)
- KK Budget Authorizations [CC\_APPR\_BD] (Element 5)
- KK Encumbrance Ledger [CC\_APPR\_EN] (Element 6)
- KK Expenditure Ledger [CC\_APPR\_EX] (Element 7)
- Appropriation Attributes (Element 8), and
- Appropriation Summary (Element 10)

#### *Beginning Statutory Balance (Element 3)*

The beginning statutory balance portion of the Form 78 for a revolving appropriation computes the beginning equity, on a collected cash basis, of the revolving appropriation. The reconciler can verify these figures by comparing the amounts on the Form 78 (*figure 20*) against the trial balance for the beginning of the fiscal year (*figure 21*).

The beginning equity balance can be traced to account code 3990000 in the STAR trial balance. Positive equity will be represented as a credit (negative number in STAR; positive number on the Form 78), which indicates the revolving appropriation has more assets than liabilities. Negative equity will be represented by a debit (positive number in STAR; negative number on the Form 78), which indicates the revolving appropriation has more liabilities than assets. In the example on the next page, the Form 78's positive amount of \$277,104.85 (*figure 20*) ties to the STAR trial balance credit amount of \$277,104.85 (*figure 21*) in account code 3990000.

STAR accounting period 0 represents the beginning of the fiscal year before any transactions are posted in Period 1. Querying on period 0 can be beneficial to establish beginning balances of accounts and appropriations within the general ledger.

The beginning accounts receivable can be traced to the sum of the receivable account codes in the STAR trial balance. This account code series includes 1301000 through 1499000 with account code 1352000 ("between year receivables") excluded and including 1710000 (Federal Grants Receivable) and 1715000 (Federal Grants Unbilled Receivables). In the example on the next page, the Form 78 beginning A/R amount of \$84,495.63 (*figure 20*) ties to the STAR A/R trial balance sum of receivables debit amount of \$84,495.63 (*figure 21*).

The statutory balance adjustment, STAR account code 3991000, represents a difference between the previous FYE General Ledger Equity (less A/R) and the previous year's Form 78 Closed Balance Continuing balance. The SCO has identified the amounts which comprise the statutory balance adjustment in SharePoint. Please [refer to that presentation](#) to know what action steps should be taken by agencies to reduce or eliminate this adjustment.



The agency reconciler can verify that the balance shown on the Form 78 as the Statutory Balance Adjustment (3991000) ties to the Period 0 trial balance of account code 3991000. In the example shown below, the Form 78 balance of \$27,130.50 ties to the trial balance in 3991000 of \$27,130.50.

Agencies should verify that the “Beginning Statutory Balance” total agrees to the previous year’s Form 78 “Closed Balance Continuing” balance.

Beginning Statutory Balance		3
	Amount	
Equity Account Balance (3990000)	\$277,104.846	
Less: Beginning A/R *	\$-84,495.630	
Statutory Balance Adjustment (3991000)	\$27,130.500	
<b>Beginning Statutory Balance</b>	<b>\$219,739.716</b>	

Figure 20-Form 78 Revolving Appropriation Statutory/Modified Cash Beginning Balance

Ledger Balances Report by BU		Isolate Appn 16300		Isolate Assets "A" and Equity "Q" account types					
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt	
24500	ACTUALS	26600	16300	1000000	A	Treasurers Cash	2019	75,383.57	
24500	ACTUALS	26600	16300	1100000	A	Investment Pool	2019	375,000.00	
24500	ACTUALS	26600	16300	1122000	A	Contingent Funds-Petty Cash	2019	2,150.80	
24500	ACTUALS	26600	16300	1123000	A	Contingent Funds - Change	2019	10,846.90	
24500	ACTUALS	26600	16300	1128000	A	Minimum Balance Requirement	2019	1,300.00	
24500	ACTUALS	26600	16300	1351000	A	AR (Invoiced)	2019	60,387.78	
24500	ACTUALS	26600	16300	1351500	A	AR (Unbilled)	2019	12,590.50	
24500	ACTUALS	26600	16300	1352000	A	AR (Between Year)	2019	150,841.00	
24500	ACTUALS	26600	16300	1485000	A	Billed Recvbles (WISMAART ARS)	2019	11,517.35	
24500	ACTUALS	26600	16300	1500000	A	Due from Other Funds	2019	-	
24500	ACTUALS	26600	16300	1815000	A	Prepaid Life Insurance	2019	33.29	
24500	ACTUALS	26600	16300	3990000	Q	Undesignated	2019	(277,104.85)	
24500	ACTUALS	26600	16300	3991000	Q	Statutory Balance Adjustments	2019	(27,130.50)	
24500	ACTUALS	26600	16300	3992000	Q	Statutory Bal Adjust Offset	2019	27,130.50	

Source Query ↓ 84,495.63 Accounts Receivable represents amounts in account code values 1301000 through 1499000, *excluding account code 1352000*

WI\_GL\_LEDGER\_BAL\_RPT - Ledger Balances Report by BU

Business Unit (% for all) 24500

Fiscal Year 2019

Period Up to 0

Ledger Name ACTUALS

View Results

*Period 0 represents the beginning of the fiscal year, before any G.L. transactions are posted*

Figure 21-STAR Trial Balance, Period 0



#### Collected Revenue (Element 4)

Beginning in Fiscal Year 2019, the SCO began utilizing the collected revenue ledger group [CC\_REVEST], specifically the associated ledger for collected revenue [CC\_REV\_COL], in STAR to determine collected revenue. In order to allow agencies to certify the status of their accounts receivable, and to draw out reconciliation discrepancies between the ACTUALS ledger and the collected revenue ledger, the SCO has implemented a 'Collected Revenue Reconciliation Adjustment' field on the Form 78.

The revised presentation of the collected revenue element of the Form 78 is presented in [figure 22](#).

Collected Revenue		4
	Amount	
Actuals Revenue	\$1,887,328.100	
Add: Beginning A/R **	\$84,495.630	
Less: Ending A/R ***	\$-31,672.100	
Actuals Collected Revenue (Imputed Amount)	\$1,940,151.630	
Collected Revenue Reconciliation Adjustment	\$7,183.740	
Collected Revenue from [CC_REV_COL] Ledger	\$1,947,335.370	
Collected Revenue		\$1,947,335.370

*Figure 22-Form 78 Collected Revenue*

The agency reconciler can take several steps to ensure that the amounts presented in the collected revenue element are correct. For 'Actuals Revenue' the reconciler should query the general ledger for the trial balance, less transfers in account codes 0000060 and 0000070, of all revenues in the given appropriation for the end of the fiscal year. This can be accomplished by querying on accounting period 998 to ensure all transactional activity is captured in the query results. An illustration of this is shown in [figure 23](#). Note that the 'Actuals Revenue' of \$1,887,328.10 on the Form 78 ([figure 22](#)) ties to the general ledger result of \$1,887,320.10 ([figure 23](#)).

In a similar fashion, the reconciler can query the general ledger for the ending accounts receivable balance. By querying on accounting period 998 and isolating the correct account codes the reconciler can verify the ending accounts receivable balance. An illustration of this is shown in [figure 24](#). Note that the "Less: Ending A/R" of \$31,672.10 on the Form 78 ([figure 22](#)) ties to the general ledger result of \$31,672.10 ([figure 24](#)).

The beginning accounts receivable is arrived at through the same method as described on pages 30-31 of this instruction manual.

Ledger Balances Report by BU			Isolate Appn 16300		Filter by Just Account Type "R"			
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt
24500	ACTUALS	26600	16300	4020000	R	Individual Inc Credit Offsets	2019	(8,988.06)
24500	ACTUALS	26600	16300	4590000	R	Other Intergovernmental Revenue	2019	(2,500.00)
24500	ACTUALS	26600	16300	5000000	R	General Sale of Goods	2019	(501,475.00)
24500	ACTUALS	26600	16300	5050000	R	Canteen Sales	2019	(982.25)
24500	ACTUALS	26600	16300	5060000	R	Copying Sales	2019	(13,072.70)
24500	ACTUALS	26600	16300	5065000	R	Publications/Print - Not Copy	2019	(196,555.11)
24500	ACTUALS	26600	16300	5070000	R	Sales - Maps, Photos, etc	2019	(62,873.15)
24500	ACTUALS	26600	16300	5200000	R	Services (Various)	2019	(60,502.51)
24500	ACTUALS	26600	16300	5255000	R	Consulting Fees	2019	(7,378.00)
24500	ACTUALS	26600	16300	5370000	R	Rent - Private Organization	2019	(15,270.00)
24500	ACTUALS	26600	16300	5415000	R	Services Within Department	2019	(517.50)
24500	ACTUALS	26600	16300	5460000	R	Services - Publishing Services	2019	(18,271.02)
24500	ACTUALS	26600	16300	5521005	R	Admissions Miscellaneous	2019	(647,758.42)
24500	ACTUALS	26600	16300	5522004	R	Facilities Rental	2019	(105,703.09)
24500	ACTUALS	26600	16300	5523001	R	Concessions	2019	(101,175.94)
24500	ACTUALS	26600	16300	5526005	R	Technology Services	2019	(8,400.00)
24500	ACTUALS	26600	16300	5800000	R	Earnings on Investment Pool Sh	2019	(5,126.06)
24500	ACTUALS	26600	16300	5890000	R	Gifts & Donations from Public	2019	(438.42)
24500	ACTUALS	26600	16300	5904000	R	Penalty Assessments	2019	(277.00)
24500	ACTUALS	26600	16300	5920000	R	Miscellaneous Revenue	2019	(26,581.61)
24500	ACTUALS	26600	16300	5948000	R	Shortages & Overages	2019	(375.48)
24500	ACTUALS	26600	16300	6500000	R	Interfund Transfers In	2019	(105,525.46)
24500	ACTUALS	26600	16300	6999000	R	Revenue Clearing Account	2019	2,418.68
WI_GL_LEDGER_BAL_RPT - Ledger Balances Report by BU								Total (1,887,328.10)
Business Unit (% for all) 24500 Fiscal Year 2019 Period Up to 998 Ledger Name ACTUALS View Results								

Figure 23-Trial Balance Period 998 Revenue Balance

Ledger Balances Report by BU			Isolate Appn 16300		Filter by Just Account Type "A"			
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt
24500	ACTUALS	26600	16300	1000000	A	Treasurers Cash	2019	21,941.89
24500	ACTUALS	26600	16300	1100000	A	Investment Pool	2019	457,000.00
24500	ACTUALS	26600	16300	1122000	A	Contingent Funds-Petty Cash	2019	2,150.80
24500	ACTUALS	26600	16300	1123000	A	Contingent Funds - Change	2019	10,846.90
24500	ACTUALS	26600	16300	1128000	A	Minimum Balance Requirement	2019	1,300.00
24500	ACTUALS	26600	16300	1351000	A	AR (Invoiced)	2019	239.00
24500	ACTUALS	26600	16300	1351500	A	AR (Unbilled)	2019	19,431.50
24500	ACTUALS	26600	16300	1352000	A	AR (Between Year)	2019	2,987.64
24500	ACTUALS	26600	16300	1440000	A	Bad Checks Receivable	2019	484.25
24500	ACTUALS	26600	16300	1485000	A	Billed Recvbles (WISMART ARS)	2019	11,517.35
24500	ACTUALS	26600	16300	1500000	A	Due from Other Funds	2019	-
24500	ACTUALS	26600	16300	1815000	A	Prepaid Life Insurance	2019	-
WI_GL_LEDGER_BAL_RPT - Ledger Balances Report by BU								Total Green Highlight
Business Unit (% for all) 24500 Fiscal Year 2019 Period Up to 998 Ledger Name ACTUALS View Results								
								31,672.10

Figure 24-Trial Balance Period 998 Accounts Receivable Balance

By taking the ‘Actuals Revenue’ and adding the change in accounts receivable (calculated as the beginning A/R less the ending A/R) the amount of *collected* revenue can be imputed (shown in [figure 22](#)). This method of arriving at collected revenue does not account for certain accrual transactions which have a non-revenue account code offset (e.g. Debiting A/R 1351500; Crediting Expense 7810000).

An in-depth explanation of the ‘Collected Revenue Reconciliation Adjustment’ is described in Section 8 of this instruction manual. The agency reconciler can verify the amount shown in ‘Collected Revenue from [CC\_REV\_COL] Ledger’ by searching within the CC\_REVEST Ledger Group in budget overview. Configuring the budget overview screen to search within the CC\_REVEST Ledger Group is shown in [figure 25](#).

Budget Inquiry Criteria

Budget Overview

Inquiry245\_BD\_OVR

Description24500 - Wisconsin Historical Society

Amount Criteria

SearchClearReset

Ledger/Activity Log Integrity

Act Log Internal Integrity

Budget Type

\*Business Unit24500

Ledger Group/SetLedger Group

Ledger GroupCC\_REVEST

☐ View Stat Code Budgets

☐ Display Chart

Rev Est

TimeSpan

\*Type of CalendarDetail Budget Period

Budget Criteria

1-1 of 1

View All

Select	Ledger Group	Calendar ID	From Budget Period	To Budget Period	Include Adjustment Period(s)	Include Closing Adjustments
<input checked="" type="checkbox"/>	CC_REVEST	FY	2019	2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ChartField Criteria

ChartField	ChartField From Value	ChartField To	Info	ChartField Value Set	Update/Add
Account	%	%			Update/Add
Fund	%	%			Update/Add
Appropriation	16300	16300			Update/Add
Bud Ref	%	%			Update/Add

Budget Status

<input checked="" type="checkbox"/>	Open
<input checked="" type="checkbox"/>	Closed
<input checked="" type="checkbox"/>	Hold

Figure 25-Budget Overview search criteria to query collected revenue.

The results of this search are shown in *figure 26*. Note that the amount of collected revenue indicated in *figure 26*, \$1,947,335.37, matches the ‘Collected Revenue from [CC\_REV\_COL] Ledger’ amount of \$1,947,335.37 in *figure 22*.

The difference between the ‘Collected Revenue from [CC\_REV\_COL] Ledger’ amount of \$1,947,335.37 and the ‘Actuals Collected Revenue (Imputed Amount)’ of \$ 1,940,151.63 represents the ‘Collected Revenue Reconciliation Adjustment’. Stated differently, this is the amount of revenue recorded as collected in the CC\_REVEST ledger group in excess of the imputed collected revenue arrived at through the change in A/R analysis. In the example utilized in this section the reconciliation amount is \$7,183.74. This will be discussed further in Section 8 of this guide.

#### Ledger Totals (11 Rows)

Revenue Estimate	0.00
Recognized Revenue	1,887,328.10
Available Budget	-1,887,328.10
Collected Revenue	1,947,335.37
Uncollected Revenue (Rec-Coll)	-60,007.27

**LEDGER GROUP:  
CC\_REVEST**

**Associated Ledger:  
CC\_REV\_COL**

**Associated Ledger:  
CC\_REV\_REC**

#### Budget Overview Results

		Budget Period	Bud Ref	Fund	Appropriation	Account	Revenue Estimate	Recognized Revenue	Collected Revenue
1		2019	FY2019	26600	16300	CLS1001	0.00	8,988.06	8,988.06
2		2019	FY2019	26600	16300	CLS1002	0.00	2,500.00	2,500.00
3		2019	FY2018	26600	16300	CLS1004	0.00	0.00	43,712.51
4		2019	FY2019	26600	16300	CLS1004	0.00	1,739,934.69	1,739,793.18
5		2019	FY2019	26600	16300	CLS1006	0.00	5,126.06	5,126.06
6		2019	FY2019	26600	16300	CLS1007	0.00	438.42	438.42
7		2019	FY2019	26600	16300	CLS1008	0.00	277.00	277.00
8		2019	FY2018	26600	16300	CLS1009	0.00	0.00	16,675.27
9		2019	FY2019	26600	16300	CLS1009	0.00	26,957.09	26,718.09
10		2019	FY2019	26600	16300	CLS1011	0.00	105,525.46	105,525.46
11		2019	FY2019	26600	16300	CLS1012	0.00	-2,418.68	-2,418.68

Figure 26-Budget Overview search results within CC\_REVEST Ledger Group.

## Budget Authorizations [CC\_APPR\_BD] (Element 5)

The agency reconciler should confirm the 'Balance from Prior Year' by tracing this amount back to the encumbrances carried forward from the previous fiscal year. The example below does not have any encumbrances from the prior fiscal year; however, see [figure 5](#) on page 17 for an example of an appropriation with prior year encumbrances appearing on the 'Budget from Prior Year' line.

*Note: Certain Wis. Stats. Chapter 84 items for the Department of Transportation may not follow this process.*

The agency reconciler should confirm the 'Add: Current Appropriation' by tracing this amount back to the budget overview CC\_APPR\_BD ledger. In the example below, note that the \$4,055,900.00 listed on the Form 78 ([figure 27](#)) ties to the budget overview screen ([figure 28](#)).

A reversion occurs when budget authority carried forward from a prior fiscal year is revoked or returned to the funding source from which it came in a subsequent fiscal year. This most often occurs when an encumbrance, created from a purchase order is closed in a subsequent fiscal year. The remaining encumbered funds from the closed purchase order are no longer needed prompting a budgetary reversion.

KK Budget Authorizations	
	Amount
Budget from Prior Year	\$0.000
Add: Current Appropriation	\$4,055,900.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$4,055,900.000</b>

Figure 27-KK Budget Authorizations, Revolving Appropriations.

### Ledger Totals (5 Rows)

Budget	4,055,900.00	Net Transfers	0.00
Expense	1,807,320.39		
Encumbrance	30,361.32		
Pre-Encumbrance	0.00		
Budget Balance	2,218,218.29		
Associate Revenue	0.00		
Available Budget	2,218,218.29		

CC\_APPR\_BD  
Ledger

### Budget Overview Results

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget
1			2019	FY2019	S266	16300	A000001	440,400.00	70,084.41	0.00	370,315.59
2			2019	FY2019	S266	16300	A000002	963,900.00	943,659.55	0.00	20,240.45
3			2019	FY2019	S266	16300	A000003	369,400.00	241,932.79	0.00	127,467.21
4			2019	FY2018	S266	16300	A000004	0.00	-453.00	0.00	453.00
5			2019	FY2019	S266	16300	A000004	2,282,200.00	552,096.64	30,361.32	1,699,742.04

Figure 28-Budget Overview Screen, Revolving Appropriation.

## KK Encumbrance Ledger [CC\_APPR\_EN] (Element 6)

The KK Encumbrance Ledger [CC\_APPR\_EN] divides the outstanding encumbrances among the various allotment lines. The agency reconciler should confirm the KK Encumbrance Ledger [CC\_APPR\_EN] groupings by allotment line (*Figure 29*) by tracing the amounts back to the appropriations budget overview screen (*Figure 30*) for the current budget period.

The allotment lines are presented in sum on the Form 78 by budget period. There may be multiple budget references within the current budget period. These multiple budget references are combined and presented in sum on the Form 78. For example, the below analysis shows the tracing for allotment line 4. A more detailed discussion of the encumbrance comparison is presented in Section 6.

Ledger CC_APPR_EN			6
Account		Amount	
A000004	Alt 4 Sup and Svcs/Perm Pro	\$30,361.320	
Total		\$30,361.320	

Figure 29- Form 78 KK Encumbrance Ledger [CC\_APPR\_EN]

Return to Criteria

Max Rows100

Display Options

Search

Ledger Totals (5 Rows)

Budget

4,055,900.00

Expense

1,807,320.39

Encumbrance

30,361.32

Pre-Encumbrance

0.00

Budget Balance

2,218,218.29

Associate Revenue

0.00

Available Budget

2,218,218.29

Net Transfers

0.00

CC\_APPR\_EN Ledger

Budget Overview Results

1-5 of 5

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense		Encumbrance	Available Budget*
1			2019	FY2019	S266	16300	A000001	440,400.00	70,084.41		0.00	370,315.59
2			2019	FY2019	S266	16300	A000002	963,900.00	943,659.55		0.00	20,240.45
3			2019	FY2019	S266	16300	A000003	369,400.00	241,932.79		0.00	127,467.21
4			2019	FY2018	S266	16300	A000004	0.00	-453.00		0.00	453.00
5			2019	FY2019	S266	16300	A000004	2,282,200.00	552,096.64		30,361.32	1,699,742.04

Figure 30-Budget Period 2019 Budget Overview Screen



### KK Expenditure Ledger [CC\_APPR\_EX] (Element 7)

The KK Expenditure Ledger [CC\_APPR\_EX] divides the budget checked expenditures among the various allotment lines. Allotment lines are groupings of account codes for budgetary purposes. [Section 02-05](#) of the Wisconsin Accounting Manual provides the relationship between account codes and their respective allotment lines.

The agency reconciler should confirm the KK Expenditure Ledger [CC\_APPR\_EX] groupings by allotment line ([Figure 31](#)) by tracing the amounts back to the appropriations budget overview screen ([Figure 32](#)) for the current budget period.

Ledger CC_APPR_EX		
Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$70,084.410
A000002	Alt 2 LTE/Misc Salaries	\$943,659.550
A000003	Alt 3 Fringe Benefits	\$241,932.790
A000004	Alt 4 Sup and Svcs/Perm Pro	\$551,643.640
Total		\$1,807,320.390

Figure 31-KK Budget Authorizations, Revolving Appropriations.

The allotment lines are presented in sum on the Form 78 by budget period. There may be multiple budget references within the current budget period. These multiple budget references are combined and presented in sum on the Form 78. For example, the below analysis shows the tracing for allotment line 4. A more detailed discussion of the encumbrance comparison is presented in Section 7 on page 55.

Amount on Form 78, Allotment Line A000004 [ <a href="#">Figure 31</a> ]	<u>551,643.64</u>
Amount of Budget Overview, Budget Period 2019, Bud Ref 2018 [ <a href="#">Figure 32</a> ]	-453.00
Amount of Budget Overview, Budget Period 2019, Bud Ref 2019 [ <a href="#">Figure 32</a> ]	<u>552,096.64</u>
Allotment Line A000004 Total	<u>551,643.64</u>

#### Ledger Totals (5 Rows)

Budget	4,055,900.00	Net Transfers	0.00
Expense	1,807,320.39		
Encumbrance	30,361.32		
Pre-Encumbrance	0.00		
Budget Balance	2,218,218.29		
Associate Revenue	0.00		
Available Budget	2,218,218.29		

CC\_APPR\_EX  
Ledger

#### Budget Overview Results

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			2019	FY2019	S266	16300	A000001	440,400.00	70,084.41	0.00	370,315.59
2			2019	FY2019	S266	16300	A000002	963,900.00	943,659.55	0.00	20,240.45
3			2019	FY2019	S266	16300	A000003	369,400.00	241,932.79	0.00	127,467.21
4			2019	FY2018	S266	16300	A000004	0.00	-453.00	0.00	453.00
5			2019	FY2019	S266	16300	A000004	2,282,200.00	552,096.64	30,361.32	1,699,742.04

Figure 32-KK Budget Authorizations, Revolving Appropriations.

Negative expenditures, as shown on budget overview line 4 in figure 32, should be addressed by consulting [Section 07-05](#) of the Wisconsin Accounting Manual (WAM). Depending on an appropriation's attributes it is considered either a sum certain appropriation or a non-sum certain appropriation.

Because the appropriation in figure 32 is a non-sum certain appropriation the agency is instructed in Section 07-05 of the WAM to credit the expense to the appropriation and code of related expenditure. Movement of expenditures between budget references requires consultation with the State Controller's Office in order to temporarily lift budgetary controls and process the necessary journal to move this expenditure into the correct budget reference.



### Appropriation Attributes (Element 8)

The appropriation attributes are listed on the Form 78 screen in the upper right-hand side. While responsibility for maintaining these attributes lies with both the State Budget Office and the SCO, the agency reconciler should confirm that the attributes associated with the appropriation are accurate. Attributes highlighted in green in [figure 33](#) can be directly verified through comparison to Chapter 20, as shown in [figures 34 and 35](#).

The ERU\_INDICATOR can be verified based on the SCHEDULE\_TYPE and Table 2 in this instruction guide (page 3). In this example, because the SCHEDULE\_TYPE is “all moneys received” the appropriations ERU should be Revolving. The EXP\_TYPE attribute can be verified through a more subjective process and utilizing Table 3 in this instruction guide (page 3). For this example, given the language in Chapter 20 ([figure 35](#)), specifically the phrase “for general program operations”, indicates that the most appropriate expense type is State Operations.

The TOP\_10 attribute refers to the top ten programs for GPR expenditures of the State and is utilized for reporting in the States Annual Fiscal Report (AFR). The TOP\_10 attribute should only be associated with appropriations that have a FUND\_SOURCE of GPR. Because this example is of a Segregated Fund, the TOP\_10 attribute is, correctly, not utilized.

If the agency reconciler believes that the appropriations EXP\_TYPE or TOP\_10 attribute is misclassified, or if any other attribute does not trace correctly to support in Chapter 20, please contact the SCO.

▼ Appropriation Attributes			8
Attribute	Attribute Value	Description	
ALPHA	R		
APPR_TYPE	C	Continuing Appropriation	
ERU_INDICATOR	R	Revolving	
EXP_TYPE	S	State Operations	
FUND_SOURCE	SEG	Segregated Fund Revenues	
PROGRAM	01	History services	
SCHEDULE_TYPE	ALL_MONEYS_RECEIVED	All moneys received	

Figure 33-Form 78 Appropriation Attributes

**20.005 APPROPRIATIONS AND BUDGET MANAGEMENT**

Updated 17–18 Wis. Stats. 20

STATUTE, AGENCY AND PURPOSE		SOURCE	TYPE	2017–2018	2018–2019
PROGRAM	OTHER			(–0–)	(–0–)
	TOTAL–ALL SOURCES			144,530,500	145,012,600
<b>20.245 Historical Society</b>					
<b>(1) HISTORY SERVICES</b>					
(a)	General program operations	GPR	A	13,021,600	14,442,100
(b)	Wisconsin Black Historical Society and Museum	GPR	A	84,500	84,500
(c)	Energy costs; energy-related assessments	GPR	A	728,700	740,600
(e)	Principal repayment, interest, and rebates	GPR	S	3,949,500	4,408,100
(h)	Gifts, grants, and membership sales	PR	C	809,000	809,000
(j)	Self-amortizing facilities; principal repayment, interest and rebates	PR	S	22,000	273,000
(k)	Storage facility	PR–S	B	201,100	201,100
(km)	Northern Great Lakes Center	PR–S	A	217,100	217,100
(ks)	General program operations – service funds	PR–S	C	1,575,200	1,576,100
(kw)	Records management — service funds	PR–S	C	260,700	260,700
(m)	General program operations; federal funds	PR–F	C	1,285,300	1,237,500
(n)	Federal aids	PR–F	C	–0–	–0–
(pz)	Indirect cost reimbursements	PR–F	C	101,200	101,200
(q)	Endowment	SEG	C	570,200	570,200
<b>(r) History preservation partnership trust fund</b>		<b>SEG</b>	<b>C</b>	4,055,900	4,055,900

Figure 34–Chapter 20 Appropriation Schedule; 20.245 (1)(r)

(q) *Endowment.* As a continuing appropriation, from the historical society trust fund, all moneys, securities, and other assets received, to carry out the purposes for which the assets are received.

(r) *History preservation partnership trust fund.* As a continuing appropriation from the history preservation partnership trust fund, **all moneys received** from admissions, sales, and other receipts of the historical society and the amount transferred under 2003 Wisconsin Act 91, section 16 (1), for general program operations, and all contributions, gifts, grants, bequests and other moneys received by a corporation under s. 44.20 (3) (b) that are not retained by the corporation, for the operation, management, and development of the historic site for which the corporation was organized.

(y) *Northern great lakes center; interpretive programming.*

From the conservation fund, the amounts in the schedule for inter

Figure 35–Chapter 20 Appropriation Language; 20.245(1)(r)

### *Appropriation Summary (Element 10)*

The appropriation summary is presented in the lower right-hand corner of the Form 78 screen and provides an overview of the appropriation's activity during the fiscal year. Many of the amounts utilized in the appropriation summary are taken from other elements of the Form 78 screen.

The "Add: Transfers In" portion of the appropriation summary represents non-budgetary receipts transacted on STAR account codes 0000060 and 0000070. These transfers usually occur due to statutory language directing a transfer to occur between appropriations. The agency reconciler can verify the amount in the transfers in portion by querying STAR for the trial balance within the appropriation on account codes 0000060 and 0000070 and comparing against the Form 78.

The "Less: Transfers Out" portion of the appropriation summary represents non-budgetary disbursements transacted on STAR account codes 0000010 and 0000020. These transfers usually occur due to statutory language directing a transfer to occur between appropriations. The agency reconciler can verify the amount in the transfers portion by querying STAR for the trial balance within the appropriation on account code 0000010 and 0000020 and comparing against the Form 78.

The "Closing Balance Continuing" portion of the appropriation summary is a calculated field which represents, for a revolving appropriation, the closing statutory balance. This field is calculated in the fashion shown in [figure 36](#).

The "Unliquidated Encumbrances (Info Only)" is shown in the appropriation summary to restate the amount of encumbrances that the appropriation currently carries. Because encumbrances have not been disbursed from the appropriation, they are not subtracted from the closing balance of the appropriation. The presentation of the "Unliquidated Encumbrances (Info Only)" is shown below the closing balance continuing line to provide the agency reconciler the encumbrances against the closing balance continuing.

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Annual Approp. Certification
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Annual Appropriation Cert.

Business Unit 24500 Fiscal Year 2019 Fund Code S266 Appropriation 16300 Status Search

Wisconsin Historical Society

Fund & Appropriation Summary by BU
Find | View All First 1 of 1 Last

Fund Code S266 History Preser Partner Trust Fiscal Year 2019  
Appropriation 16300 History preservation partnership trust fund

Beginning Statutory Balance	
	Amount
Equity Account Balance (3990000)	\$277,104.846
Less: Beginning A/R *	\$-84,495.630
Statutory Balance Adjustment (3991000)	\$27,130.500
<b>Beginning Statutory Balance</b>	<b>\$219,739.716</b>

Collected Revenue	
	Amount
Actuals Revenue	\$1,887,328.100
Add: Beginning A/R **	\$84,495.630
Less: Ending A/R ***	\$-31,672.100
Actuals Collected Revenue (Imputed Amount)	\$1,940,151.630
Collected Revenue Reconciliation Adjustment	\$7,183.740
Collected Revenue from [CC_REV_COL] Ledger	\$1,947,335.370
<b>Collected Revenue</b>	<b>\$1,947,335.370</b>
<b>Statutory Balance + Collected Revenue</b>	<b>\$2,167,075.086</b>

KK Budget Authorizations	
	Amount
Budget from Prior Year	\$0.000
Add: Current Appropriation	\$4,055,900.000
Less: Reverted Amount	\$0.000
<b>Total</b>	<b>\$4,055,900.000</b>

KK Encumbrances and Expenditures		
Ledger CC_APPR_EN		
Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$30,361.320
<b>Total</b>		<b>\$30,361.320</b>

Ledger CC_APPR_EX		
Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$70,084.410
A000002	Alt 2 LTE/Misc Salaries	\$943,659.550
A000003	Alt 3 Fringe Benefits	\$241,932.790
A000004	Alt 4 Sup and Svcs/Perm Pro	\$551,643.640
<b>Total</b>		<b>\$1,807,320.390</b>

Appropriation Attributes		
Attribute	Attribute Value	Description
ALPHA	R	Continuing Appropriation
APPR_TYPE	C	Revolving
ERU_INDICATOR	R	State Operations
EXP_TYPE	S	Segregated Fund Revenues
FUND_SOURCE	SEG	History services
PROGRAM	01	All moneys received
SCHEDULE_TYPE	ALL_MONEYS_RECEIVED	

Appropriation Summary	
	Amount
Beginning Statutory Balance	\$219,739.716
Add: Collected Revenue	\$1,947,335.370
Add: Transfers In	\$0.000
Less: Expenditures	\$-1,807,320.390
Less: Transfers Out	\$0.000
Closing Balance Continuing	\$359,754.696
Unliquidated Encumbrances (Info Only)	\$30,361.320

Non-budgetary disbursements transacted as a transfer out on STAR Account Codes 0000010 (NonBud Interfund Transfer Out) and/or 0000020 (NonBud Intrafund Transfer Out)

Non-budgetary receipts transacted as a transfer in on STAR Account Codes 0000060 (Interfund Trans In) and/or 0000070 (Intrafund Trans In)

Closing Balance Continuing is a calculated field:  
Beginning Statutory Balances  
Add: Collected Revenue  
Add: Transfers In  
Less: Expenditures  
Less: Transfers Out  
EQUALS Closing Balance Continuing

Unliquidated Encumbrances is presented as additional information and does not factor into the calculation of the Closing Balance Continuing.

Footnotes for Beginning Statutory Balance A/R Items:  
\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:  
\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.  
\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify the following:

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning system, STAR, as shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation; including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Figure 36-Form 78, Revolving Appropriation Summary

State Controller's Office | 43

## Section 5

### Verifying an Unassigned/Undetermined Appropriation Certification (Form 78)

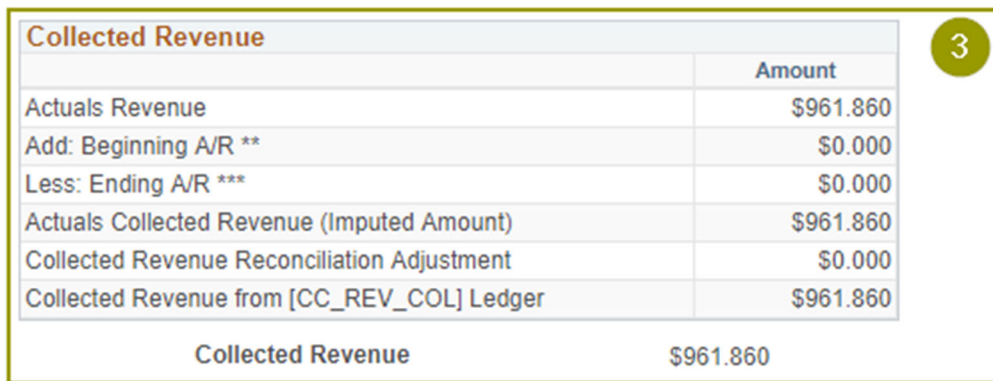
This section of the instruction manual will provide a more step-by-step style approach to reviewing the various elements of an unassigned/undetermined appropriation Form 78 and illustrate beneficial on system resources to utilize in the verification process. The following elements will be subdivided and detailed in this section:

- Collected Revenue (Element 3)
- Appropriation Attributes (Element 6), and
- Appropriation Summary (Element 7)

#### *Collected Revenue (Element 3)*

Beginning in Fiscal Year 2019, the SCO began utilizing the collected revenue ledger group [CC\_REVEST], specifically the associated ledger for collected revenue [CC\_REV\_COL], in STAR to determine collected revenue. In order to allow agencies to certify the status of their accounts receivable, and to draw out reconciliation discrepancies between the ACTUALS ledger and the collected revenue ledger, the SCO has implemented a 'Collected Revenue Reconciliation Adjustment' field on the Form 78.

The revised presentation of the collected revenue element of the Form 78 for an unassigned/undetermined appropriation is presented in [figure 37](#).



Collected Revenue	
	Amount
Actuals Revenue	\$961.860
Add: Beginning A/R **	\$0.000
Less: Ending A/R ***	\$0.000
Actuals Collected Revenue (Imputed Amount)	\$961.860
Collected Revenue Reconciliation Adjustment	\$0.000
Collected Revenue from [CC_REV_COL] Ledger	\$961.860
<b>Collected Revenue</b>	<b>\$961.860</b>

*Figure 37-Unassigned/Undetermined Form 78 Collected Revenue*

The agency reconciler can take several steps to ensure that the amounts presented in the collected revenue element are correct. For 'Actuals Revenue' the reconciler should query the general ledger for the trial balance of all revenues in the given appropriation for the end of the fiscal year. This can be accomplished by querying on accounting period 998 to ensure all transactional activity is capture in the query results. An illustration of this is shown in [figure 38](#). Note that the 'Actuals Revenue' of \$961.86 on the Form 78 ([figure 37](#)) ties to the general ledger result of \$961.86 ([figure 38](#)).

In a similar fashion, the reconciler can query the general ledger for the ending accounts receivable balance. By querying on accounting period 998 and isolating the correct account codes the reconciler can verify the ending accounts receivable balance. An illustration of this is shown in [figure 38](#). Note that the "Less: Ending A/R" of \$0.00 on the Form 78 ([figure 37](#)) ties to the general ledger result of \$0.00 ([figure 38](#)).



The beginning accounts receivable is arrived at through querying the trial balance on the target appropriation on account period 0. Accounting period 0 represent the beginning balance before transactions are processed and posted in the fiscal year. An illustration of this is shown in [figure 39](#). Note that the “Add: Beginning A/R” of \$0.00 on the Form 78 ([figure 37](#)) ties to the general ledger result of \$0.00 ([figure 39](#)).

Ledger Balances Report by BU									
Isolate Appn 100SE									
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt	
24500	ACTUALS	26400	100SE	1000000	A	Treasurers Cash	2019	589.66	
24500	ACTUALS	26400	100SE	1100000	A	Investment Pool	2019	75,000.00	
24500	ACTUALS	26400	100SE	1352000	A	AR (Between Year)	2019	-	
24500	ACTUALS	26400	100SE	3990000	Q	Undesignated	2019	(74,627.80)	
24500	ACTUALS	26400	100SE	5800000	R	Earnings on Investment Pool Sh	2019	(961.86)	

WI_GL_LEDGER_BAL_RPT - Ledger Balances Report by BU				Total Accounts Receivable Green Highlight					
Business Unit (% for all) 24500				0.00 Accounts Receivable represents amount in account code values 1301000 through 1499000, excluding account code 1352000					
Fiscal Year 2019									
Period Up to 998									
Ledger Name ACTUALS									
View Results									
				Total Revenues, Yellow Highlights					
				(961.86) Revenue represents amounts with Account Type "R", excluding account codes 0000060 and 0000070					

Figure 38-Trial Balance Period 998 Accounts Receivable and Revenue Balance

Ledger Balances Report by BU									
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt	
24500	ACTUALS	26400	100SE	1000000	A	Treasurers Cash	2019	627.80	
24500	ACTUALS	26400	100SE	1100000	A	Investment Pool	2019	74,000.00	
24500	ACTUALS	26400	100SE	1352000	A	AR (Between Year)	2019	-	
24500	ACTUALS	26400	100SE	3990000	Q	Undesignated	2019	(74,627.80)	

WI_GL_LEDGER_BAL_RPT - Ledger Balances Report by BU				Total Accounts Receivable Green Highlight					
Business Unit (% for all) 24500				0.00 Accounts Receivable represents amount in account code values 1301000 through 1499000, excluding account code 1352000					
Fiscal Year 2019									
Period Up to 0									
Ledger Name ACTUALS									
View Results									

Figure 39-Trial Balance Period 0 Accounts Receivable Balance

By taking the ‘Actuals Revenue’ and adding the change in accounts receivable (calculated as the beginning A/R less the ending A/R) the amount of *collected* revenue can be imputed (shown in [figure 37](#)). This method of arriving at collected revenue does not account for certain transactions that may represent accruals that are not revenues that have been collected.

An in-depth explanation of the ‘Collected Revenue Reconciliation Adjustment’ is described in Section 8 of this guide. The agency reconciler can verify the amount shown in ‘Collected Revenue from [CC\_REV\_COL] Ledger’ by searching within the CC\_REVEST Ledger Group in budget overview. Configuring the budget overview screen to search within the CC\_REVEST Ledger Group is shown in *figure 40*.

Budget Inquiry Criteria

Budget Overview

Inquiry 245\_BD\_OVR

Description 24500 - Wisconsin Historical Society

Amount Criteria

Search

Clear

Reset

Ledger/Activity Log Integrity

Act Log Internal Integrity

Budget Type

\*Business Unit 24500

Ledger Group/Set Ledger Group

Ledger Group CC\_REVEST

View Stat Code Budgets

Display Chart

Rev Est

TimeSpan

\*Type of Calendar Detail Budget Period

Budget Criteria

Select	Ledger Group	Calendar ID	From Budget Period	To Budget Period	Include Adjustment Period(s)	Include Closing Adjustments
<input checked="" type="checkbox"/>	CC_REVEST	FY	2019	2019	<input checked="" type="checkbox"/>	<input type="checkbox"/>

ChartField Criteria

ChartField	ChartField From Value	ChartField To	Info	ChartField Value Set	Update/Add
Account	%	%			Update/Add
Fund	S264	S264			Update/Add
Appropriation	100SE	100SE			Update/Add
Bud Ref	%	%			Update/Add

Budget Status

<input checked="" type="checkbox"/>	Open
<input checked="" type="checkbox"/>	Closed
<input checked="" type="checkbox"/>	Hold

Figure 40-Budget Overview search criteria to query collected revenue.

The results of this search are shown in *figure 41*. Note that the amount of collected revenue indicated in *figure 41*, \$961.86, matches the ‘Collected Revenue from [CC\_REV\_COL] Ledger’ amount of \$961.86 in *figure 37*.

The difference between the ‘Collected Revenue from [CC\_REV\_COL] Ledger’ amount of \$961.86 and the ‘Actuals Collected Revenue (Imputed Amount)’ of \$ 961.86 represents the ‘Collected Revenue Reconciliation Adjustment’. Stated differently, this is the amount of revenue recorded as collected in the CC\_REVEST ledger group in excess of (short of if negative) the imputed collected revenue arrived at through the change in A/R analysis.

In the example utilized in this section the reconciliation amount is \$0.00. Because the amount is \$0.00 the reconciler has further confidence that the Collected Revenue Ledger [CC\_REV\_COL] is appropriately reconciling to the ACTUALS ledger.

## Inquiry Results

Business Unit 24500  
 Ledger Group CC\_REVEST  
 Type of Calendar Detail Budget Period  
 Amounts in Base Currency USD  
 Revenue Associated: ☐

[Return to Criteria](#)

Max Rows

[Display Options](#)

[Search](#)

### Ledger Totals (1 Rows)

Revenue Estimate	0.00	Net Transfers
Recognized Revenue	961.86	
Available Budget	-961.86	
Collected Revenue	961.86	
Uncollected Revenue (Rec-Coll)	0.00	

LEDGER GROUP:  
CC\_REVEST

Associated Ledger:  
CC\_REV\_COL

Associated Ledger:  
CC\_REV\_REC

### Budget Overview Results

		Ledger Group	Budget Period	Bud Ref	Fund	Appropriation	Account	Revenue Estimate	Recognized Revenue	Collected Revenue	Uncollected Revenue (Rec-Coll)*	Avail Bud
1		CC_REVEST	2019	FY2019	26400	100SE	CLS1006	0.00	961.86	961.86	0.00	-9

Figure 41-Budget Overview search results within CC\_REVEST Ledger Group.



#### *Appropriation Attributes (Element 4)*

The appropriation attributes are listed on the Form 78 screen in the upper right-hand side. While responsibility for maintaining these attributes lies with both the State Budget Office and the SCO, the agency reconciler should confirm that the attributes associated with the appropriation are accurate. Because unassigned/undetermined appropriations do not directly tie back to an appropriation citation within Wisconsin State Statutes the attributes associated with each appropriation are defaulted with certain values.

Unassigned/Undetermined appropriations all share the same attributes for the following:

- APPR\_TYPE is set to "A", Annual Appropriations
- ERU\_INDICATOR is set to "U", Undetermined
- EXP\_TYPE is set to "S", State Operations

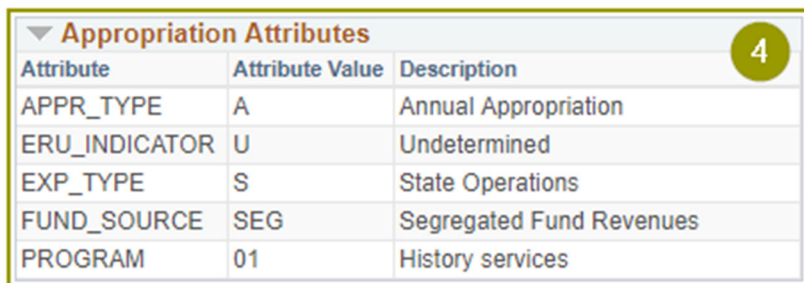
Unassigned/undetermined appropriations associated with the General Fund (S100) have appropriation numbers that end in the alpha suffix "GE". These appropriations should have a FUND\_SOURCE of "GPR", General Purpose Revenue.

Unassigned/undetermined appropriations associated with tax revenue collections for the General Fund (S100) have appropriation numbers that end in the alpha suffix "TX". These appropriations should have a FUND\_SOURCE of "GPR", General Purpose Revenue.

Unassigned/undetermined appropriations associated with tax revenue collections for a segregated fund (non-S100) have appropriation numbers that end in the alpha suffix "ST". These appropriations should have a FUND\_SOURCE of "SEG", Segregated Fund Revenue.

Unassigned/undetermined appropriations associated with Segregated Funds (non-S100) have appropriation numbers that end in the alpha suffix "SE". These appropriations should have a FUND\_SOURCE of "SEG", Segregated Fund Revenue. This is illustrated in [figure 42](#).

If the agency reconciler believes that an attribute on an unassigned/undetermined appropriation is incorrect, please contact the SCO.



▼ Appropriation Attributes		
Attribute	Attribute Value	Description
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	U	Undetermined
EXP_TYPE	S	State Operations
FUND_SOURCE	SEG	Segregated Fund Revenues
PROGRAM	01	History services

*Figure 42-Form 78 Appropriation Attributes*

### *Appropriation Summary (Element 10)*

The appropriation summary is presented in the lower right-hand corner of the Form 78 screen and provides an overview of the appropriation's activity during the fiscal year. Many of the amounts utilized in the appropriation summary are taken from other elements of the Form 78 screen.

The "Add: Transfers In" portion of the appropriation summary represents non-budgetary receipts transacted on STAR account codes 0000060 and 0000070. These transfers usually occur due to statutory language directing a transfer to occur between appropriations. The agency reconciler can verify the amount in the transfers in portion by querying STAR for the trial balance within the appropriation on account codes 0000060 and 0000070 and comparing against the Form 78.

The "Less: Transfers Out" portion of the appropriation summary represents non-budgetary disbursements transacted on STAR account codes 0000010 and 0000020. These transfers usually occur due to statutory language directing a transfer to occur between appropriations. The agency reconciler can verify the amount in the transfers portion by querying STAR for the trial balance within the appropriation on account code 0000010 and 0000020 and comparing against the Form 78.

The "Closing Balance Continuing" portion of the appropriation summary is a calculated field which represents, for an unassigned/undetermined appropriation, the balance of revenues collected during the fiscal year. This field is calculated in the fashion shown in [figure 43](#).

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Annual Appropriation Cert.

Business Unit  Fiscal Year  Fund Code  Appropriation  Status  Search

Wisconsin Historical Society

Fund & Appropriation Summary by BU
Find | View All First 1 of 1 Last

Fund Code S264 Historical Legacy Trust Fiscal Year 2019  
Appropriation 100SE SEG Earned

Collected Revenue	Amount
Actuals Revenue	\$961.860
Add: Beginning A/R **	\$0.000
Less: Ending A/R ***	\$0.000
Actuals Collected Revenue (Imputed Amount)	\$961.860
Collected Revenue Reconciliation Adjustment	\$0.000
Collected Revenue from [CC_REV_COL] Ledger	\$961.860
<b>Collected Revenue</b>	<b>\$961.860</b>

Attribute	Attribute Value	Description
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	U	Undetermined
EXP_TYPE	S	State Operations
FUND_SOURCE	SEG	Segregated Fund Revenues
PROGRAM	01	History services

Verify See certification statements below

Appropriation Summary	Amount
Collected Revenue	\$961.860
Add: Transfers In	\$0.000
Less: Transfers Out	\$0.000
<b>Closing Balance</b>	<b>\$961.860</b>

Non-budgetary receipts transacted as a transfer in on STAR Account Codes 0000060 (Interfund Trans In) and/or 0000070 (Intrafund Trans In)

Non-budgetary disbursements transacted as a transfer out on STAR Account Codes 0000010 (NonBud Interfund Transfer Out) and/or 0000020 (NonBud Intrafund Transfer Out)

Footnotes for Beginning Statutory Balance

\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:

\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.

\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

As the individual delegated to reconcile the accounts of the above appropriation in accordance with 16.52(5)(b), Wis. Stats., I certify

- The records of the agency responsible for this appropriation agree with the State of Wisconsin's enterprise resource planning shown on the STAR Annual Appropriation Certification (Form 78).
- The agency responsible for this appropriation has completed all applicable monthly and annual closing tasks related to this appropriation.
- All adjusting entries necessary to accurately and fairly report this appropriation have been completed.
- Staff at the agency responsible for this appropriation have reviewed the STAR trial balance accounts for this appropriation; including assets, receivables, liabilities, equity, revenues, and expenditures.
- To the best of my knowledge the appropriation balances, attributes, and information shown on this STAR Annual Appropriation Certification (Form 78) are accurate as of and for the fiscal year ended June 30, 2019.

Closing Balance is a calculated field:  
Collected Revenue  
Add: Transfers In  
Less: Transfers Out  
EQUALS Closing Balance

Figure 43-Form 78, Revolving Appropriation Summary

## Section 6

### Detailed Review: Encumbrances

This section of the instruction manual will provide a more detailed review of encumbrances, why they appear on the Form 78, and how to drill back into the underlying details that comprise the balance.

*What is an encumbrance?*

An encumbrance represents a reservation, or obligation, of available budget authority within an appropriation. Encumbrances represent obligations of budget authority for future expenditures, most commonly through the use of a purchase order. Because encumbrances are a reduction of an appropriation's available budget authority, they are represented on the Form 78 in order to allow the agency reconciler to verify that the amount of the encumbrance, and its related impact on the closing balance, is correct.

*Encumbrances on the Form 78*

Using the example appropriation from Section 3 on page 17 (budget overview restated in [figure 44](#)), the following observations can be made:

- In budget period 2019, \$156,139.88 of encumbrances originated in fiscal year 2019 remain.
- In budget period 2019, \$1,000.00 of carry over encumbrances originated in fiscal year 2018 remain.
- In total, appropriation 10100 has \$157,139.88 in encumbrances in budget period 2019.

#### Ledger Totals (5 Rows)

Budget	14,444,358.74	Net Transfers	0.00
Expense	7,660,535.63		
Encumbrance	157,139.88		
Pre-Encumbrance	0.00		
Budget Balance	6,626,683.23		
Associate Revenue	0.00		
Available Budget	6,626,683.23		

#### Budget Overview Results

			Ledger Group	Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			CC_APPROR	2019	FY2019	S100	10100	A000001	5,477,800.00	3,121,402.57	0.00	2,356,397.43
2			CC_APPROR	2019	FY2019	S100	10100	A000002	786,600.00	436,301.81	0.00	350,298.19
3			CC_APPROR	2019	FY2019	S100	10100	A000003	2,799,400.00	1,351,363.54	0.00	1,448,036.46
4			CC_APPROR	2019	FY2018	S100	10100	A000004	2,258.74	1,258.74	1,000.00	0.00
5			CC_APPROR	2019	FY2019	S100	10100	A000004	5,378,300.00	2,750,208.97	156,139.88	2,471,951.15

Figure 44-Budget Overview Screen

In this example, the total encumbrance balance of \$157,139.88 is supported by various purchase orders. To drill into the specific purchase orders that comprise the encumbrance balance the reconciler can click on the individual line amounts (e.g. 1,000.00 or 156,139.88) within the budget overview screen. Clicking this within the budget overview screen will show the activity log of the amount (*figure 45*). Specifically, this will indicate the purchase order IDs and Voucher IDs which show increases of encumbrance and decreases of encumbrance, respectively. Checking the “Display open encumbrances only” will limit the activity log to only those purchase orders with remaining encumbrance balances.

Activity Log												
Ledger CC_APPR_EN												
<input type="checkbox"/> Display open encumbrances only												
Activity Log												
<div> <div> <div></div> <div>Q</div> </div> <div>1-73 of 73</div> <div>View All</div> </div>												
Tran Line	Document Label	Document ID	Ref Bdgt?	Bud Ref	Fund	Appropriation	Account	Budget Period	Year	Period	Foreign Amount	Foreign Currency
1	Voucher ID:	00021326	Y	FY2019	S100	10100	A000004	2019	2019	7	-2,750.00	USD
1	Voucher ID:	00021327	Y	FY2019	S100	10100	A000004	2019	2019	7	-153.25	USD
1	Voucher ID:	00021465	Y	FY2019	S100	10100	A000004	2019	2019	7	-127.62	USD
1	Voucher ID:	00021501	Y	FY2019	S100	10100	A000004	2019	2019	7	-1,592.75	USD
1	Voucher ID:	00021520	Y	FY2019	S100	10100	A000004	2019	2019	7	-153.25	USD
1	Purchase Order:	0000002036	N	FY2019	S100	10100	A000004	2019	2018	12	-15,602.88	USD
1	Purchase Order:	0000002036	N	FY2019	S100	10100	A000004	2019	2018	12	15,602.88	USD
1	Purchase Order:	0000002037	N	FY2019	S100	10100	A000004	2019	2019	1	14,016.00	USD

Figure 45-Activity Log Screen for an Encumbrance Balance

### Drilling to Source Purchase Orders

Alternatively, agency reconcilers can utilize the public query WI\_PO\_ALL\_DETAIL to search for purchase orders on a certain appropriation. Using the ‘available encumbrance amount’ in this query’s results, the agency reconciler can efficiently reconcile the Form 78 encumbrance amounts against the underlying purchase order detail. The query results, as shown in *figure 46*, are filtered by only open purchase orders and illustrations the underlying detailed purchase order IDs that comprise the encumbrance balances shown in the budget overview screen (*figure 44*).

The agency reconciler should work with their respective procurement and purchasing staff to review these open purchase orders and ensure that they are still valid and necessary. If a purchase order is determined to no longer be necessary then it should be closed in order to reduce the total amount of encumbrances reported on both the budget overview screen (*figure 44*) and the Form 78 (*figure 12 on page 22*).

PO Details

Business Unit	PO No.	PO Status	PO Budget Status	PO Date	PO Line #	Distrib Line Status	Available Encumbrance Amount	Bud Ref	Fund	Appropriation	Dept	Account
24500	0000002033	Dispatched	Valid	5/30/2018	1	Open	1,000.00	FY2018	10000	10100	2459999999	8070000
24500	0000002037	Dispatched	Valid	6/22/2018	1	Open	14,016.00	FY2019	10000	10100	2450203999	7465000
24500	0000002039	Dispatched	Valid	7/6/2018	1	Open	5,248.32	FY2019	10000	10100	2450205999	7465000
24500	0000002044	Dispatched	Valid	7/20/2018	1	Open	8,553.40	FY2019	10000	10100	2450206999	7740000
24500	0000002049	Dispatched	Valid	8/7/2018	1	Open	7,965.00	FY2019	10000	10100	2450518024	7475000
24500	0000002050	Dispatched	Valid	8/7/2018	1	Open	27,500.00	FY2019	10000	10100	2450518024	7480000
24500	0000002051	Dispatched	Valid	8/7/2018	1	Open	14,655.00	FY2019	10000	10100	2450102999	7740000
24500	0000002059	Dispatched	Valid	9/4/2018	1	Open	3,822.00	FY2019	10000	10100	2450203999	7430000
24500	0000002059	Dispatched	Valid	9/4/2018	2	Open	127.30	FY2019	10000	10100	2450203999	7430000
24500	0000002059	Dispatched	Valid	9/4/2018	3	Open	2,909.20	FY2019	10000	10100	2450203999	7430000
24500	0000002059	Dispatched	Valid	9/4/2018	4	Open	12,839.10	FY2019	10000	10100	2450203999	7430000
24500	0000002062	Dispatched	Valid	9/27/2018	1	Open	31,212.60	FY2019	10000	10100	2450615022	7990000
24500	0000002071	Dispatched	Valid	10/19/2018	1	Open	1,698.24	FY2019	10000	10100	2450601999	7465000
24500	0000002078	Dispatched	Valid	11/14/2018	1	Open	3,498.22	FY2019	10000	10100	2450207999	7480000
24500	0000002082	Dispatched	Valid	11/29/2018	1	Open	342.00	FY2019	10000	10100	2450203999	8115000
24500	0000002083	Dispatched	Valid	11/29/2018	1	Open	4,267.25	FY2019	10000	10100	2450520024	7480000
24500	0000002092	Dispatched	Valid	12/17/2018	1	Open	17,486.25	FY2019	10000	10100	2450207999	7480000

WI\_PO\_ALL\_DETAIL - PO Details

Business Unit24500

PO No.

Supplier ID

Contract ID

Budget Reference

Fund

Appropriation10100

Department (like %)

Account (like %)

Project ID (like %)

Requester

PO Type

PO Status

Fiscal Year2019

PO Budget Status

Buyer ID

View Results

Source Query:  
WI\_PO\_ALL\_DETAIL

1,000.00

Budget Reference FY2018 Encumbrances

156,139.88

Budget Reference FY2019 Encumbrances

157,139.88

Total Appropriation 10100 Encumbrances

Figure 46-WI\_PO\_ALL\_DETAIL query results; filtered by open purchase orders.

To review individual purchase orders, the agency reconciler can navigate to the purchase order inquiry screen as shown in [figure 47](#). This screen shows the total amount of the purchase order, remaining encumbrance balance, and, through additional interaction with the screen, the chartfields to which the purchase order was coded.

STAR Procurement has developed a toolkit entitled the [STAR Procurement Year-End Close Toolkit](#). This toolkit provides beneficial activities and checklists for agencies to reconcile their requisitions, reconcile their purchase orders, reconcile their purchase order vouchers, and close purchase orders that should not be rolled forward into the subsequent fiscal year. Agency reconcilers should ensure that their respective purchasing and procurement staff are reviewing these resources to ensure that encumbrances are fairly and accurately reflected in the Form 78.

## Purchase Order Inquiry

### Purchase Order

Business Unit 24500  
PO ID 0000002092

PO Status Dispatched  
Budget Status Valid

Purchase Order has been Budget Checked; the encumbrance balance has been posted to the Encumbrance Ledger (CC\_APPR\_EN)

▼ Header  
PO Date 12/17/2018  
Supplier Name MAPLELEAF1-001  
Supplier ID 0000124292  
Buyer Grinnell, Laurie  
PO Reference

Supplier Details  
Header Details  
All RTV  
Matching

Activity Summary  
Header Comments  
Document Status  
▼ Actions

Doc Tol Status Valid  
Backorder Status Not Backordered  
Receipt Status Not Recvd  
☐ Hold From Further Processing

Amount Summary  
Merchandise 20,000.00  
Freight/Tax/Misc. 0.00  
Total 20,000.00 USD  
Encumbrance Balance 17,486.25 USD

Purchase Order was established for \$20,000.00, currently \$17,486.25 remains in the encumbrance balance, indicating that \$2,513.75 of the purchase order has been liquidated and is now an expense.

Clicking on the Encumbrance Balance takes you to the PO Accounting Entries. This is where chartfields can be reviewed.

Lines

Figure 47-Individual Purchase Order Inquiry Screen. Notations indicate useful information and further actions that can be taken.

### Non-Purchase Order Encumbrances – Agency Responsibility

Some agencies have processes in place which create encumbrance journals or post amounts within the CC\_APPR\_EN ledger outside of the creation of purchase orders. In these cases, the agency reconciler is still responsible for understanding the underlying detail which comprises to total balance in the CC\_APPR\_EN ledger as presented on the Form 78 (*figure 12 on page 22*).

In these cases, the agency reconciler may consider using the technique of reviewing the activity log (as shown in *figure 45*) while also consulting with their purchasing and procurement staff to ensure that these encumbrance amounts are valid and tie to underlying contracts to reserve budget authority. The [STAR Procurement Year-End Close Toolkit](#) is another beneficial resource that should be consulted by agency reconcilers and procurement staff.



## Section 7

### Detailed Review: Expenditures

This section of the instruction manual will provide a more detailed review of expenditures, why they appear on the Form 78, and how to drill back into the underlying details that comprise the balance.

*What is an expenditure?*

Expenditure are amounts expended or disbursed for salaries, fringe, goods and services, debt service, aid payments, and other special items. While the STAR system uses the term “expense(s)”, in governmental accounting, expenditure is the more appropriate term to describe such amounts expended or disbursed.

*Expenditures on the Form 78s*

Using the example appropriation from Section 3 on page 17 (budget overview restated in [figure 48](#)), the following observations can be made:

- \$7,659,276.89 of expenditures occurred in fiscal year 2019.
- \$1,258.74 of expenditures *related to an encumbrance originated in fiscal year 2018* occurred in fiscal year 2019.
- In total, appropriation 10100 has \$7,660,535.63 in encumbrances in fiscal year 2019.

#### Ledger Totals (5 Rows)

Budget	14,444,358.74	Net Transfers	0.00
Expense	7,660,535.63		
Encumbrance	157,139.88		
Pre-Encumbrance	0.00		
Budget Balance	6,626,683.23		
Associate Revenue	0.00		
Available Budget	6,626,683.23		

[CC\_APPR\_EX]  
Ledger

#### Budget Overview Results

			Budget Period	Bud Ref	Fund	Appropriation	Account	Budget	Expense	Encumbrance	Available Budget*
1			2019	FY2019	S100	10100	A000001	5,477,800.00	3,121,402.57	0.00	2,356,397.43
2			2019	FY2019	S100	10100	A000002	786,600.00	436,301.81	0.00	350,298.19
3			2019	FY2019	S100	10100	A000003	2,799,400.00	1,351,363.54	0.00	1,448,036.46
4			2019	FY2018	S100	10100	A000004	2,258.74	1,258.74	1,000.00	0.00
5			2019	FY2019	S100	10100	A000004	5,378,300.00	2,750,208.97	156,139.88	2,471,951.15

Figure 48-Budget Overview Screen



In this example, the total expenditures balance of \$7,659,276.89 is supported by various transactions within STAR including: accounts payable transactions, travel and expense report transactions, payroll journal transactions, manual journal transactions, and various other transaction types. On the Form 78, the expenditures are presented by allotment lines, drawing the amounts from the Ledger Group CC\_APPROR (specifically the CC\_APPR\_EX ledger) as shown in *figure 49*. Note that the expenditures presented on the Form 78 are not pulled from the ACTUALS ledger.

Ledger CC_APPR_EX		
Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$3,121,402.570
A000002	Alt 2 LTE/Misc Salaries	\$436,301.810
A000003	Alt 3 Fringe Benefits	\$1,351,363.540
A000004	Alt 4 Sup and Svcs/Perm Pro	\$2,751,467.710
Total		\$7,660,535.630

*Figure 49-Form 78 Expenditures, from CC\_APPR\_EX Ledger*

### *KK vs. GL Reconciliation*

Because these expenditure amounts are not pulled from the ACTUALS ledger (commonly referred to as “the G.L.” or “the trial balance”), it is important that the CC\_APPR\_EX ledger is reconciled and in sync with the ACTUALS ledger. This exercise is often referred to as the “KK to GL reconciliation”. This reconciliation is centrally completed by the SCO; however, the agency reconciler can confirm the accuracy of this reconciliation by comparing the general ledger trial balance against the Budget Overview screen and Form 78.

The general ledger trial balance presents amounts by account code (e.g. 8070000); therefore, it will be necessary to summarize individual account codes by their respective allotment lines. [Section 02-05](#) of the Wisconsin Accounting Manual provides the relationship between account codes and their respective allotment lines. A summarization of the trial balance by allotment line, with some specific account codes shown, is presented in *figure 50*.

Agency reconcilers can manually run the trial balance by using the query WI\_GL\_LEDGER\_BAL\_RPT. Alternatively, the SCO runs and uploads the trial balance daily to the STAR SharePoint site within the Year End Processing folder. The link for this data is [here](#).

Business Unit 24500

Ledger ACTUALS

AccountType E

Fiscal Year 2019

**Appropriation 10100 Trial Balance**  
Run with query: WI\_GL\_LEDGER\_BAL\_RPT

Sum of Total Amt					
Fund	Appropriation	Allotment Line	Account	Account Descr	Total
10000	10100	A000001 - Alt 1 Perm /Project Salaries			3,121,402.57
10000	10100	A000002 - Alt 2 LTE/Misc Salaries	7150000	Classified Limited Term Employ	420,868.07
10000	10100		7170000	Work Study - Reimbursement	10,759.51
10000	10100	A000003 - Alt 3 Fringe Benefits	7211000	Unemployment Compensation LTE	3,041.94
10000	10100		7221000	Wage Continuation Insurance	7,633.50
10000	10100		7230000	Social Security	211,133.48
10000	10100		7231000	Medicare Coverage - Government	49,378.09
10000	10100		7240000	Health Insurance	715,078.62
10000	10100		7245000	Health Savings Account Contrib	4,906.25
10000	10100		7247000	Health Insurance Opt Out	3,047.86
10000	10100		7250000	Life Insurance	4,225.30
10000	10100		7269000	Other Retirement	264,752.18
10000	10100		7270000	Pension Obligation Bond Paymen	88,166.32
10000	10100	A000004 - Alt 4 Sup and Svcs/Perm Pro			2,724,030.69
<b>Grand Total</b>					<b>7,628,424.38</b>

**WI\_GL\_LEDGER\_BAL\_RPT - Ledger Balances Report by BU**

Business Unit (% for all) 24500

Fiscal Year 2019

Period Up to 998

Ledger Name ACTUALS

Period 998 is used to ensure all accounting periods are captured when seeking the ending trial balance.

Allotment Line	Total
Allotment Line 1	3,121,402.57
Allotment Line 2	431,627.58
Allotment Line 3	1,351,363.54
Allotment Line 4	2,724,030.69
<b>Total</b>	<b>7,628,424.38</b>

Figure 50-Ending Trial Balance, Filtered by Appropriation 10100, Account Type “E”, and grouped by Allotment Line

By comparing the amounts shown by allotment line on the Form 78 (figure 49) with the amounts in the general ledger trail balance (figure 50) an agency reconciler can gain assurance that the CC\_APPR\_EX ledger is in sync with the ACTUALS ledger. In this example, allotment lines 1 and 3 trace correctly, however allotment lines 2 and 4 do not. Typical causes of differences between the ACTUALS ledger and CC\_APPR\_EX ledger are timing differences – namely when an item is budget checked (posting to the CC\_APPR\_EX ledger) but not yet posted (posting to the ACTUALS ledger). In the case of this example these differences were anticipated because the data was compiled in the middle of the fiscal year.

As transactional activity in the fiscal year ends the volume of these timing differences will decrease. If a reconciler still notes differences between the ACTUALS ledger and the CC\_APPR\_EX ledger the following steps may draw out these differences:

- Running the WI\_GL\_JRNL\_NOT\_POSTED query and reviewing journal that have not been posted. If these journals have been budget checked (but not posted) a variance between the two ledgers will be created.
- Reviewing and running suggested queries for year-end processing of travel and expense reports and accounts payable items. These separate guides are posted on the SCO’s website within the year-end close documentation ([here](#)).

Throughout the fiscal year, as the SCO completes the KK vs. GL reconciliations agency staff are contacted and alerted to any reconciling items identified. Should an agency need further clarification on KK vs. GL reconciliations the SCO retains this support and can assist with answering questions.

### *Subjective Review of Expenditures – Compliance with Statutory Language*

In addition to reconciling the dollar amounts of the various allotment lines presented on the Form 78, the agency reconciler is also responsible for completing a subjective review of the expenditures based on the statutory language of the appropriation. *Figure 51* presents the Chapter 20 statutory language of the appropriation previously reviewed in this section (alpha citation a), along with additional appropriation language for illustration.

**20.245 Historical society.** There is appropriated to the historical society for the following programs:

(1) HISTORY SERVICES. (a) *General program operations.* The amounts in the schedule for general program operations of the historical society.

(b) *Wisconsin Black Historical Society and Museum.* The amounts in the schedule for grants to the Wisconsin Black Historical Society and Museum under s. 44.02 (28).

(c) *Energy costs; energy-related assessments.* The amounts in the schedule to pay for utilities and for fuel, heat, and air conditioning, to pay assessments levied by the department of administration under s. 16.847 (3) for costs incurred and savings generated at facilities of the society, and to pay costs incurred by or on behalf of the historical society under ss. 16.858 and 16.895.

*Figure 51-Excerpt of Chapter 20 Statutory Language*

In the citation for the appropriation alpha (a) *General program operations*, the language indicates that the amounts in the schedule are for general program operations. Because general program operations can encompass salaries, fringe, and goods/services it would appear reasonable that allotment lines 1-4 would be utilized on this appropriation. In contrast, it would appear unreasonable for debt service payments (allotment line 5) to appear on this appropriation.

Similarly, in the citation for appropriation alpha (b) *Wisconsin Black Historical Society and Museum*, the language indicates that the amounts in the schedule are for a grant to the Wisconsin Black Historical Society and Museum. Because this appropriation is made for the purpose of granting funds, it can be anticipated that allotment line 6 (aids to individuals and organizations) would be utilized. No other allotment lines would appear reasonable under this appropriation.

As a final example, in the citation for appropriation alpha (c) *Energy costs; energy-related assessments*, the language indicates the amounts in the schedule are to pay for utilities, fuel, heat, etc. Given this language it would seem appropriate that only allotment line 4 (supplies and services) would be used.

There may be exceptions to these general inferences and agency reconcilers should assess the reasonableness of these exceptions when verifying the Form 78s.

## Section 8

### Detailed Review: Accounts Receivable

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This section of the instruction manual will provide a more detailed review of accounts receivable, why it appears on the Form 78, and how to drill back into the underlying details that comprise the balance.

#### *What are Accounts Receivable?*

Accounts receivable are amounts owing on open account from private individuals, corporations, other governments and other entities for goods and services rendered or grants and aids awarded. Within STAR, accounts receivable are, collectively, the balances within account codes 1301000 through 1499000, except for 1352000 and including 1710000 (Federal Grants Receivable) and 1715000 (Federal Grants Unbilled Receivables). [Section 02-05](#) of the Wisconsin Accounting Manual details each of the account codes, including those considered a part of accounts receivable.

#### *Accounts Receivable on the Form 78 - Presentation*

Accounts receivable, both the beginning balance (accounting period 0) and ending balance, are shown for the calculations of the Beginning Statutory Balance and Collected Revenue (*figure 52*). Accounts receivable is classified as an asset; therefore, it has a normal debit balance. If the balance is in a credit status this is considered a non-normal balance. With the inclusion of the prefixes “Add:” and “Less:” for footing on the Form 78, it is helpful to explain the debit or credit presentation of accounts receivable on the Form 78. *Figure 53*, on the next page, corresponds to the asterisk (\*) designations in *figure 52*.

Beginning Statutory Balance		3
	Amount	
Equity Account Balance (3990000)	\$277,104.846	
Less: Beginning A/R *	\$-84,495.630	
Statutory Balance Adjustment (3991000)	\$27,130.500	
<b>Beginning Statutory Balance</b>	<b>\$219,739.716</b>	

Collected Revenue		4
	Amount	
Actuals Revenue	\$1,887,328.100	
Add: Beginning A/R **	\$84,495.630	
Less: Ending A/R ***	\$-31,672.100	
Actuals Collected Revenue (Imputed Amount)	\$1,940,151.630	
Collected Revenue Reconciliation Adjustment	\$7,183.740	
Collected Revenue from [CC_REV_COL] Ledger	\$1,947,335.370	
<b>Collected Revenue</b>	<b>\$1,947,335.370</b>	
<b>Statutory Balance + Collected Revenue</b>	<b>\$2,167,075.086</b>	

Figure 52-Illustration of Accounts Receivable on the Form 78

Footnotes for Beginning Statutory Balance A/R Items:

\* Beginning A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Footnotes for Collected Revenue A/R Items:

\*\* Beginning A/R presentation for footing: Normal debit balance shown as a positive number; non-normal credit balance shown as a negative number.

\*\*\* Ending A/R presentation for footing: Normal debit balance shown as a negative number; non-normal credit balance shown as a positive number.

Figure 53-Form 78 Footnotes Regarding Accounts Receivable

## Drilling into Accounts Receivable Balances

Pages 44 and 45 of this guide explain and illustrate how to query the general ledger to confirm the beginning and ending accounts receivable balances. Beyond confirming the beginning and ending balances of accounts receivable agency reconcilers are responsible for confirming that the underlying transactions that comprise the balances are valid, in existence, and accurate. Below are additional instructions for drilling into the details of the accounts receivable balances.

Account Code 1351000 “AR (Invoiced)” is a component of the overall accounts receivable balance and is the main control account for bills generated and dispatched in the STAR system. This account code is debited when a bill is generated and dispatched, and is credited when a bill is collected or removed. Because this is a system integrated account, each of the respective billing items can be reviewed to confirm their accuracy. Using the query WI\_AR\_AGING\_RPT\_V2 will provide an aging report of accounts receivables for review. Note that in this example the \$239.00 shown in [figure 54](#) on account 1351000 ties to the item detail of \$239.00 queried in appropriation 16300 in [figure 55](#).

Agency reconcilers should work with their billing, accounts receivable, or depository staff to confirm that these outstanding accounts receivable items are accurate and still in existence. Agency reconcilers should pay particular attention to accounts receivable items that were originated over a year ago and show no payment history. If accounts receivable items are determined to be no longer valid and need to be written off the appropriate STAR system guide should be reviewed. [STAR connection](#), the repository of STAR job aids, should be consulted searching for the term “billing” and selecting the appropriate guide.

Ledger Balances Report by BU				Isolate Appn 16300		Filter by Just Account Type "A"		
Business Unit	Ledger	Fund	Appropriation	Account	AccountType	Account Descr	Fiscal Year	Total Amt
24500	ACTUALS	26600	16300	1000000	A	Treasurers Cash	2019	21,941.89
24500	ACTUALS	26600	16300	1100000	A	Investment Pool	2019	457,000.00
24500	ACTUALS	26600	16300	1122000	A	Contingent Funds-Petty Cash	2019	2,150.80
24500	ACTUALS	26600	16300	1123000	A	Contingent Funds - Change	2019	10,846.90
24500	ACTUALS	26600	16300	1128000	A	Minimum Balance Requirement	2019	1,300.00
24500	ACTUALS	26600	16300	1351000	A	AR (Invoiced)	2019	239.00
24500	ACTUALS	26600	16300	1351500	A	AR (Unbilled)	2019	19,431.50
24500	ACTUALS	26600	16300	1352000	A	AR (Between Year)	2019	2,987.64
24500	ACTUALS	26600	16300	1440000	A	Bad Checks Receivable	2019	484.25
24500	ACTUALS	26600	16300	1485000	A	Billed Recvbles (WISMART ARS)	2019	11,517.35
24500	ACTUALS	26600	16300	1500000	A	Due from Other Funds	2019	-
24500	ACTUALS	26600	16300	1815000	A	Prepaid Life Insurance	2019	-

WI_GL_LEDGER_BAL_RPT - Ledger Balances Report by BU				Total Green Highlight	
Business Unit (% for all)	24500	Fiscal Year	2019	31,672.10	Accounts Receivable represents amount in account code values 1301000 through 1499000, excluding account code 1352000
Period Up to	998	Ledger Name	ACTUALS		
View Results					

Figure 54-Trial Balance Period 998 Accounts Receivable Balance



Unit	Item ID	Sequence	Dist.	Seq Line	Status	Entry Type	Acctg Date	GL Unit	Bud Ref	Fund	Appropriation	Dept	Account	Rev or Exp	Offset Account	Item Balance	Customer Name	Invoice Descr
24500	245-0000000464	1		1	O	IN	11/13/2018	24500	FY2019	26600	16300	2450413016	1351000	5920000		239.000	Power System Engineering	WHPD Custom Data Request

**WI\_AR\_AGING\_RPT\_V2 - AR Aging Report by CF**

Business Unit (% for all) 24500  **As of End of the Fiscal Year**

As of Date 06/30/2019

Fund (% for all) %

Appropriation (% for all) 16300  **Target Appn**

Account (% for all) %

239.00 Account 1351000 Receivable Balance

Status: "O" = Open; "C" = Closed  
Entry Type: "IN" = Invoiced; "CR" = Credit Memo; "PY" = Payment

Figure 55-WI\_AR\_AGING\_RPT\_V2 Accounts Receivable Aging Query

Other account codes within the accounts receivable range (as described on page 59) besides the 1351000-account should also be reviewed by agency reconcilers. This review can be performed using the query WI\_GL\_JOURNAL\_ACTIVITY\_RPT to review posted journal activity. An illustration of this is shown in figure 56. The query results are organized into a pivot table and grouped by account code for easier analysis.

Fund	26600
Appropriation	16300
<b>Sum of Amount</b>	
<b>Account</b>	<b>Journal ID</b> <b>Journal Header Description</b> <b>Total</b>
1351500	
1440000	0000510817 Madeline Island Revenue Charac 20.00
	0000568582 Write-off of Bad Checks identi (20.00)
	0000617284 Madeline Island Revenue Charac 29.25
	0000622142 Wade House Revenue Characteris 187.00
	0000623498 Old World Wisconsin Revenue Ch 268.00
1450000	
1485000	
	11,517.35

**WI\_GL\_JOURNAL\_ACTIVITY\_RPT - Posted Journal Activity Report**

GL Business Unit \* 24500

Ledger Grp (%) ACTUALS

From Jrnl Date \* 07/01/2014  **Because A/R is a balance sheet account it carries over; this criteria captures all activity**

To Jrnl Date \* 06/30/2019

Fiscal Year (YYYY / 0 for all) 0

Fund (%) %

Appropriation (%) 16300

Dept ID (%) %

Account (%) 1%  **Only Asset Items**

PC BU (%) %

Project ID (%) %

OperUnit (%) %

Account Code	A/R Balance
1351500	19,431.50
1440000	484.25
1450000	-
1485000	11,517.35

Figure 56-WI\_GL\_JOURNAL\_ACTIVITY\_RPT Accounts Receivable Items

Agency reconcilers are responsible for confirming the existence of accounts receivable items that appear in the ending balance. For non-1351000 account code items this will require agency reconcilers to review their respective agency business practices to confirm that the transactions which give rise to accounts receivable balances are correct and supported by underlying amounts owed to the state. By reviewing STAR journal ids, agency business practices, and other legacy agency records, the reconciler should confirm the existence of accounts receivable items.

# Section 9

## Detailed Review: Collected Revenue

This section of the instruction manual will provide a more detailed review of collected revenues, why they appear on the Form 78, and how to drill back into the underlying details that comprise the balance.

### What is Collected Revenue?

Revenue is the inflow of economic resources, most commonly resulting from the delivery of a good or service, or from the award of grant moneys. The term “collected” preceding the term “revenue” indicates that the revenue has been received and is in the custody of the state. If the state has booked revenue but not yet taken custody the revenue (booked an accrual of revenue) the revenue is deemed to be “recognized”.

Financial transactions in STAR are organized into various ledger groups, each ledger group is composed of various associated ledgers. As transactions are processed in STAR, especially through the Billing module, these ledgers are impacted at different points in time. The following scenario helps to detail the contrast between recognized and collected revenue and how they impact various STAR ledgers.

*Scenario: A State of Wisconsin agency generates a bill through the STAR Billing module for services rendered to an external entity in the amount of \$250.00. Subsequent to billing, the external entity pays the agency and the agency collects, deposits, and closes the bill for the full amount of \$250.00.*

*Entry 1: Bill is generated through the STAR Billing submodule.*

ACTUALS Ledger		Recognized Revenue Ledger (CC_REV_REC)	Collected Revenue Ledger (CC_REV_COL)
Accounts Receivable (acct 1351000)	Sale of Goods (acct 5000000)	STAR system records increase of \$250.00	<No Impact>
Dr. \$250.00	Cr. \$250.00		

*Entry 2: Collection occurs, deposit is made, and bill is closed.*

ACTUALS Ledger		Recognized Revenue Ledger (CC_REV_REC)	Collected Revenue Ledger (CC_REV_COL)
Treasurer's Cash (acct 1000000)	Accounts Receivable (acct 1351000)	<No Impact>	STAR system records increase of \$250.00
Dr. \$250.00	Cr. \$250.00		

Figure 57-Scenario demonstrating the difference between recognized and collected revenue and the impacted STAR ledgers.

Because the State of Wisconsin adheres to a statutory basis of accounting, the distinction between recognized revenue and collected revenue is important for financial reporting. Therefore, it is necessary for agency reconcilers to review the collected revenue as reported on the Form 78.

## Collected Revenue on the Form 78

Prior to fiscal year 2019, the SCO calculated and presented collected revenue on the Form 78 by assessing the change in accounts receivable and adding this to the revenue recorded in the ACTUALS ledger. In addition, for accrual entries (accounts receivable entries) which did not correspond to revenue account codes the SCO adjusted total collected revenue through a 'Non-Revenue A/R Adjustment'. This method, in theory, would calculate total collected revenue within an appropriation though imputation. An illustration of the Form 78 collected revenue screen from fiscal year 2018 is shown in *figure 58*.

Collected Revenue	
	Amount
Actuals Revenue	\$1,423,791.760
Beginning AR	\$74,754.940
Less: Ending AR	\$44,492.440
Non-Revenue Adjustment [AFR Ledger Account NOREVAR]	\$0.000
<b>Collected Revenue</b>	<b>\$1,454,054.260</b>

*Figure 58-Fiscal Year 2018 Form 78 Collected Revenue*

While this method, in theory, arrives at collected revenue it does not utilize the STAR system in the best manner to report collected revenue. Namely, the method shown in *figure 58* does not utilize the CC\_REV\_COL ledger. In crafting a revised collected revenue section for the Form 78 in fiscal year 2019 the SCO sought to achieve the following: (1) retain and report accounts receivable on the Form 78 in order to allow agency reconcilers to verify these amounts; and, (2) present a comparison between the imputed collected revenue and the CC\_REV\_COL ledger. As shown in *figure 59*, the revised collected revenue section of the fiscal year 2019 Form 78 accomplishes these objectives.

Collected Revenue	
	Amount
Actuals Revenue	\$1,887,328.100
Add: Beginning A/R **	\$84,495.630
Less: Ending A/R ***	\$-31,672.100
Actuals Collected Revenue (Imputed Amount)	\$1,940,151.630
Collected Revenue Reconciliation Adjustment	\$7,183.740
Collected Revenue from [CC_REV_COL] Ledger	\$1,947,335.370
<b>Collected Revenue</b>	<b>\$1,947,335.370</b>

*Figure 59-Fiscal Year 2019 Form 78 Collected Revenue*

For a review on how to trace back to the numbers presented in the fiscal year 2019 Form 78 collected revenue section review pages 32-35 of this manual. This section will focus on reviewing the 'Collected Revenue Reconciliation Adjustment' line and typical examples of items that may cause this number to be a non-zero amount.



## Collected Revenue Reconciliation Adjustment

An amount besides \$0.00 in the ‘Collected Revenue Reconciliation Adjustment’ indicates that there are discrepancies between the imputed collected revenue, which uses the Actuals ledger and change in accounts receivable, and the CC\_REV\_COL ledger. The following paragraphs detail specific causes of these discrepancies and the steps agency reconcilers should take to research and correct these items.

*Note: It may be appropriate that a reconciling amount exists due to agency business processes. The agency reconciler should ensure documentation on the agencies business processes is retained and supports the reconciling amount on the Form 78.*

When agencies process journal entries, one of the options they select on the journal header page is the Commitment Control Amount Type “KKA-Type” (shown in [figure 60](#)). Prior to April of 2019 this was, by default, set to “Actuals and Recognized”; in early April of 2019 this default option was changed to “Actuals, Recognize and Collect”. The selection of the KKA-Type determines which commitment control ledgers will be impacted when the journal is budget checked.

If the “Actuals and Recognized” radio button is selected the ACTUALS and CC\_REV\_REC ledger will be impacted. Note that the collected revenue ledger (CC\_REV\_COL) will not be impacted. If the “Actuals, Recognized and Collect” radio button is selected the ACTUALS, CC\_REV\_REC, and CC\_REV\_COL ledgers will be impacted. These selections and ledger impacts are noted in [figure 60](#). Depending on the accounts debited and credited in the journal lines along with the KKA-Type selected, the Actuals ledger may become out of sync with the collected revenue ledger (CC\_REV\_COL).

The screenshot shows the 'Finance Production' interface for creating or updating journal entries. The 'Commitment Control' dialog box is open, showing the 'Commitment Control Amount Type' section. The 'Actuals and Recognized' radio button is selected, which is highlighted by a red box and a red arrow pointing from the 'Commitment Control' button in the main form. A red text box above the dialog box states: '\*By default, the option of "Actuals and Recognize" will be selected. Most often this will need to be changed to "Actuals, Recognize and Collect".' The 'Actuals, Recognize and Collect' radio button is also visible, with a blue box around it indicating it impacts 'ACTUALS, CC\_REV\_REC, and CC\_REV\_COL'. The 'Actuals and Recognized' option is associated with 'ACTUALS and CC\_REV\_REC'. Other options like 'Encumbrance', 'Pre-Encumbrance', 'Collected Revenue', and 'Planned' are also listed. The dialog box also includes checkboxes for 'Bypass Budget Checking' and 'Override', and fields for 'Override User ID' and 'Override Date'. Buttons for 'OK', 'Cancel', and 'Refresh' are at the bottom.

Figure 60-Illustration of Commitment Control Amount Type (“KKA-Type”) Options

This concept of the actuals and collected revenue ledger becoming out of sync is best illustrated through an example, see [figure 61](#).

*Scenario: A State of Wisconsin agency enters, budget checks, and posts a journal entry which moves miscellaneous revenue (account code 5920000) from its appropriation 13200 to appropriation 16300 to correct an identified error in a manner consistent with state statutes and accounting policy. The agency's journal debits revenue account code 5920000 in appropriation 13200 and credits revenue account code 5920000 in appropriation 16300, both for \$250.00. The below illustrations differentiate the impact of selecting different Commitment Control Amount Types ("KKA-Types") in the journal and assumes the Actuals and CC\_REV\_COL were in sync prior to this journal processing.*

BASELINE			
Collected Revenue - Appropriation 16300		Move \$250.00	
	Amount	Appn 13200 → Appn 16300	
Actuals Revenue	\$1,000.00	Debit 5920000      Credit 5920000	
Add: Beginning AR	\$700.00		
Less: Ending AR	-\$600.00		
Actuals Collected Revenue (Imputed Amount)	\$1,100.00		
Collected Revenue Reconciliation Adjustment	\$0.00		
Collected Revenue from [CC_REV_COL] Ledger	\$1,100.00		

Outcome #1 "Actuals and Recognized" selected		Outcome #2 "Actuals, Recognized and Collect" selected	
Collected Revenue - Appropriation 16300		Collected Revenue - Appropriation 16300	
	Amount		Amount
Actuals Revenue	\$1,250.00	Actuals Revenue	\$1,250.00
Add: Beginning AR	\$700.00	Add: Beginning AR	\$700.00
Less: Ending AR	-\$600.00	Less: Ending AR	-\$600.00
Actuals Collected Revenue (Imputed Amount)	\$1,350.00	Actuals Collected Revenue (Imputed Amount)	\$1,350.00
Collected Revenue Reconciliation Adjustment	-\$250.00	Collected Revenue Reconciliation Adjustment	\$0.00
Collected Revenue from [CC_REV_COL] Ledger	\$1,100.00	Collected Revenue from [CC_REV_COL] Ledger	\$1,350.00

*Figure 61-Illustration of Commitment Control Amount Type ("KKA-Type") Selection Impacts on Ledgers*

Note that in outcome #1, the reconciliation adjustment amount is -\$250.00; however, in outcome #2 the reconciliation adjustment amount is \$0.00. This difference in the reconciliation adjustment amounts is caused by the selection of the KKA Type. In outcome #2, because "Actuals, Recognized and Collect" is selected the CC\_REV\_COL is updated to reflect the additional \$250.00 in revenue credited to appropriation 16300 whereas in outcome #1 it is not.

Because the default of "Actuals and Recognized" was set prior to April of 2019, the SCO has prepared and maintained a register of manual journal entries in which agency staff selected the KKA-Type of "Actuals and Recognized". The SCO anticipates that most of these journal entries should have had the KKA-Type of "Actuals, Recognized and Collect" selected; especially if they are exclusively related to revenue accounts. In a similar fashion the SCO is reviewing journal entries which have accounts receivable account codes (as defined on page 59) and the KKA-Type of "Actuals, Recognized and Collect" was selected. These entries are also being compiled into a register to itemize the journal entries and record subsequent actions taken.

Because the items in this register fall into a few different categories the SCO may be contacting agency staff, as necessary, to process correcting entries to appropriate ledgers as necessary. This register is available for the agency reconcilers to review the SCO's actions on particular journals meeting the criteria described above.

Additional items that may cause a reconciling difference between the Actuals ledger and the CC\_REV\_COL ledger are described below. The below items are going to be centrally handled by the SCO, therefore the amount of detail surrounding these items is more limited in this guide.

Similar to the timing differences between the KK and GL (as described on pages 56-58) timing differences between the Actuals Ledger and the CC\_REV\_COL ledger may exist. As the year ends and transactional activity within the prior fiscal year ends these timing differences should be minimized.

Certain intraunit bills within an agency may cause a variation between the Actuals ledger and the CC\_REV\_COL ledger. The SCO will investigate these items and make the adjusting entries necessary.

Selected ZBA banking accounts utilize template that cause a variation between the Actuals ledger and the CC\_REV\_COL ledger to occur. SCO will investigate these items and make the adjusting entries necessary.

## Section 10

### FAQ and Contact List

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This section provides frequently asked questions with answers and a SCO contact list for help with verification of the Form 78s.

#### *Frequently Asked Questions*

- I've accidentally verified one of my agency's Form 78s, can this be undone?
  - Yes; review the contact list and contact the SCO
- I have legacy A/R that I cannot find support for. What should I do?
  - The SCO may be able to research in the WiSMART data tables and FIRSt system to provide additional information. Review the contact list and contact the SCO.
- I am having trouble understanding the 'Collected Revenue Reconciliation Adjustment' on an appropriation?
  - Consult section 9, pages 62-66 for a detailed review of collected revenue. If you still need assistance contact the SCO using the contact listing on page 68.

### *State Controller's Office Contact List – General Help*

The State Controller's Office has assigned liaisons to agencies. This documentation and contact information is available [here](#).

### *State Controller's Office Contact List – Form 78 Help*

The following staff can assist agencies when verifying Form 78s. Topical areas are associated with individual staff to direct questions to the most appropriate point of assistance.

SCO Staff:	Best Topical Areas:
Karolyn Cassidy <a href="mailto:Karolyn.Cassidy@wisconsin.gov">Karolyn.Cassidy@wisconsin.gov</a>	General Support Agency Instruction Guide Revisions/Comments/Feedback
Bill Newman <a href="mailto:Bill.Newman@wisconsin.gov">Bill.Newman@wisconsin.gov</a>	Beginning Statutory Balance Statutory Balance Adjustments
Troy Syverud <a href="mailto:Troy.Syverud@wisconsin.gov">Troy.Syverud@wisconsin.gov</a>	Collected Revenue KK Items (Budget, Encumbrance, Expenses)
Cory Faber <a href="mailto:Cory.Faber@wisconsin.gov">Cory.Faber@wisconsin.gov</a>	KK vs. GL Reconciliation Encumbrance Research (Purchase Orders)