

# FY 2016 Annual Appropriation Certification (aka Form-78) User Guide

## Version 1 – August 9, 2016

This document provides information about the data used in the initial FY 2016 appropriation certifications under the STAR system. Questions may be submitted to Cory Johnson and Kurt Petrie in the State Controller's Office. The breadcrumbs for the Form-78's are:

[Main Menu](#) > [State of Wisconsin \(STAR\)](#) > [General Ledger](#) > [Annual Approp. Certification](#) **NOTE: The Commitment Control ledger is based on the Statutory Fund number (e.g. "S100") vs. the detail fund (e.g. "10000"). You must key an "S" before the three digit fund number when searching by Fund.**

## **EXECUTIVE APPROPRIATIONS** (appropriations that do not collect revenues)

### **Budget Authorizations**

The Budget Authorizations amount is the total budget for the specific appropriation. The Budget Overview can be used to verify this amount.

- The Current Appropriation – the current year budget amount.
- The Balance from Prior Year, if applicable – the amount of carryforward spending authority or encumbrance balance rolled forward, which has a Bud Ref of FY 2015.
- Reverted Amount, if applicable – is the amount of budget authority that was reverted.

### **KK Ledger (Commitment Control)**

The KK Ledger Section can be verified using the Budget Overview screen, which is also shown below.

- Ledger CC\_APPR\_BD – shows the budget amount by each allotment line and can be verified using the Budget Overview.
- Ledger CC\_APPR\_EN – is the amount of encumbrance from the Budget Overview by allotment line and then the total.
- Ledger CC\_APPR\_EX – is the amount of expense from the Budget Overview by allotment line and then the total.
- Ledger CC\_APPR\_PR – is the amount of pre-encumbrance from the Budget Overview by allotment line and then the total. This amount should be zero, or not appear. If there is an amount it means that a requisition is outstanding, but never converted to an encumbrance.

### **Appropriation Attributes**

The Appropriation Attributes Section contains information about the type of appropriation: Chapter 20 reference, funding source, expense type, etc.

### **Appropriation Summary**

- Appropriation Available – is the total from the Ledger CC\_APPR\_BD found under the KK Ledger Section
- Expenses – is the total from the Ledger CC\_APPR\_EX found under the KK Ledger Section
- Transfers – Account Codes 0000010 through 0000020
- Unliquidated Encumbrances – is the total from the Ledger CC\_APPR\_EN found under the KK Ledger Section
- Closing Balance – Is the total of the Appropriation Available – Expenses – Transfers – Unliquidated Encumbrances



## Finance User Acceptance Test

Fund Code S100      Fiscal Year 2016  
 Appropriation 10100      General program operations

| Budget Authorizations |                        |
|-----------------------|------------------------|
|                       | Amount                 |
| Current Appropriation | \$3,562,600.000        |
| <b>Total</b>          | <b>\$3,562,600.000</b> |

### KK Ledger

#### Ledger CC\_APPR\_BD

| Account      |                              | Amount                 |
|--------------|------------------------------|------------------------|
| A000000      | Alt 0 Unallocated Reserve    | \$0.000                |
| A000001      | Alt 1 Perm /Project Salaries | \$1,990,600.000        |
| A000002      | Alt 2 LTE/Misc Salaries      | \$0.000                |
| A000003      | Alt 3 Fringe Benefits        | \$957,200.000          |
| A000004      | Alt 4 Sup and Svcs/Perm Pro  | \$614,800.000          |
| A000006      | Alt 6 LCF Asst/Aid Ind & Org | \$0.000                |
| A000007      | Alt 7 Special Purpose        | \$0.000                |
| A000009      | Alt 9 Cost Allocations       | \$0.000                |
| <b>Total</b> |                              | <b>\$3,562,600.000</b> |

#### Ledger CC\_APPR\_EN

| Account      |                             | Amount              |
|--------------|-----------------------------|---------------------|
| A000004      | Alt 4 Sup and Svcs/Perm Pro | \$13,468.960        |
| <b>Total</b> |                             | <b>\$13,468.960</b> |

#### Ledger CC\_APPR\_EX

| Account      |                              | Amount                 |
|--------------|------------------------------|------------------------|
| A000001      | Alt 1 Perm /Project Salaries | \$1,673,926.460        |
| A000003      | Alt 3 Fringe Benefits        | \$767,144.040          |
| A000004      | Alt 4 Sup and Svcs/Perm Pro  | \$407,085.500          |
| <b>Total</b> |                              | <b>\$2,848,156.000</b> |

#### Ledger CC\_APPR\_PR

| Account      |                             | Amount              |
|--------------|-----------------------------|---------------------|
| A000004      | Alt 4 Sup and Svcs/Perm Pro | \$94,282.700        |
| <b>Total</b> |                             | <b>\$94,282.700</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              | Food safety and consumer protection |

Verify

### Appropriation Summary

|                           |                 |
|---------------------------|-----------------|
| Appropriation Available   | \$3,562,600.000 |
| Expenses                  | \$2,848,156.000 |
| Transfers                 | \$0.000         |
| Unliquidated Encumbrances | \$13,468.960    |
| Closing Balance           | \$700,975.040   |



## Finance User Acceptance Test

Type of Calendar: Detail Budget Period

Amounts in Base Currency: USD

Revenue Associated:

[Return to Criteria](#)

Max Rows:

Display Options

### Ledger Totals (8 Rows)

|                   |              |               |      |
|-------------------|--------------|---------------|------|
| Budget            | 3,562,600.00 | Net Transfers | 0.00 |
| Expense           | 2,848,156.00 |               |      |
| Encumbrance       | 13,468.96    |               |      |
| Pre-Encumbrance   | 94,282.70    |               |      |
| Budget Balance    | 700,975.04   |               |      |
| Associate Revenue | 0.00         |               |      |
| Available Budget  | 700,975.04   |               |      |

### Budget Overview Results

[Personalize](#) | [Find](#) | [View All](#) | | | [First](#) | 1-8 of 8 | [Last](#)

|   |  | Fund | Appropriation | Account | Budget Period | Budget        | Expense       | Encumbrance | Pre-Encumbrance | Available Budget* |
|---|--|------|---------------|---------|---------------|---------------|---------------|-------------|-----------------|-------------------|
| 1 |  | S100 | 10100         | A000000 | 2016          | 0.000         | 0.000         | 0.000       | 0.000           | 0.000             |
| 2 |  | S100 | 10100         | A000001 | 2016          | 1,990,600.000 | 1,673,926.460 | 0.000       | 0.000           | 316,673.540       |
| 3 |  | S100 | 10100         | A000002 | 2016          | 0.000         | 0.000         | 0.000       | 0.000           | 0.000             |
| 4 |  | S100 | 10100         | A000003 | 2016          | 957,200.000   | 767,144.040   | 0.000       | 0.000           | 190,055.960       |
| 5 |  | S100 | 10100         | A000004 | 2016          | 614,800.000   | 407,085.500   | 13,468.960  | 94,282.700      | 194,245.540       |
| 6 |  | S100 | 10100         | A000006 | 2016          | 0.000         | 0.000         | 0.000       | 0.000           | 0.000             |
| 7 |  | S100 | 10100         | A000007 | 2016          | 0.000         | 0.000         | 0.000       | 0.000           | 0.000             |
| 8 |  | S100 | 10100         | A000009 | 2016          | 0.000         | 0.000         | 0.000       | 0.000           | 0.000             |

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\*Notes

## **REVOLVING APPROPRIATIONS** (appropriations that collect revenues)

### **Actuals**

(Note: If your agency has outstanding receivables at year-end that ARE NOT related to revenues, the Change in A/R Accounts will not reflect the adjustment needed to arrive at collected revenues. As a result, when you verify the Form 78, you will be verifying the total change in A/R accounts, which could include receivables related to expenditures and/or balance sheet accounts).

- Balance from Prior Year – is the ending amount from last year’s Form 78
- Revenues – is the amount of all account type “R”
- +/- Change in A/R Accounts = Begin A/R – Ending A/R

### **Budget Authorizations**

The Budget Authorizations amount is the total budget for the specific appropriation. The Budget Overview can be used to verify this amount.

- The Balance from Prior Year – is the amount of encumbrance balance rolled forward, which has a Bud Ref of FY 2015
- The Current Appropriation – is the amount of current year total budget amount

### **KK Ledger (Commitment Control)**

The KK Ledger Section information can be verified using the Budget Overview screen, which is also shown below.

- Ledger CC\_APPR\_EN – is the amount of encumbrance from the Budget Overview by allotment line and then the total.
- Ledger CC\_APPR\_EX – is the amount of expense from the Budget Overview by allotment line and then the total. Please note that if the appropriation has expenses for Bud Ref of FY 2015 and FY 2016 on the same allotment line that is one total on the Form 78. For example, allotment line 4 total is \$108,282.140 = Bud Ref 2015 \$143.89 + Bud Ref 2016 \$108,138.25
- Ledger CC\_APPR\_PR – is the amount of pre-encumbrance from the Budget Overview by allotment line and then the total. This amount should be zero, or not appear. If there is an amount it means that a requisition is outstanding, but never converted to an encumbrance. The Appropriation Attributes Section contains the appropriation’s information like: Chapter 20 reference, funding source, expense type, etc. The Appropriation Summary Section:
  - Program Revenue – is the total revenue from the Actuals Section (Note: This amount could also include the amount of collected accounts receivable related to expenditures and/or balance sheet accounts.
  - Expenses – is the total from the Ledger CC\_APPR\_EX found under the KK Ledger Section
  - Transfers – Account Codes 0000010 through 0000020
  - Closing Balance – Is the total of the Program Revenue – Expenses – Transfers
  - Unliquidated Encumbrances – is the total from the Ledger CC\_APPR\_EN found under the KK Ledger Section



## Finance User Acceptance Test

### Fund & Appropriation Summary by BU

Find | View All First 1 of 1 Last

Fund Code S100 Fiscal Year 2016  
 Appropriation 12100 Fruit and vegetable inspection

#### Actuals

|                            | Total Amt       |
|----------------------------|-----------------|
| Balance from Prior Year    | \$1,012,247.780 |
| Revenues                   | \$915,158.480   |
| +/- Change in A/R Accounts | \$31,529.050    |

#### Budget Authorizations

|                         | Amount               |
|-------------------------|----------------------|
| Balance from Prior Year | \$151.000            |
| Current Appropriation   | \$945,200.000        |
| <b>Total</b>            | <b>\$945,351.000</b> |

#### KK Ledger

Ledger CC\_APPR\_EN

| Account      |                             | Amount           |
|--------------|-----------------------------|------------------|
| A000004      | Alt 4 Sup and Svcs/Perm Pro | \$192.030        |
| <b>Total</b> |                             | <b>\$192.030</b> |

Ledger CC\_APPR\_EX

| Account      |                              | Amount               |
|--------------|------------------------------|----------------------|
| A000001      | Alt 1 Perm /Project Salaries | \$269,595.400        |
| A000002      | Alt 2 LTE/Misc Salaries      | \$285,974.500        |
| A000003      | Alt 3 Fringe Benefits        | \$223,265.970        |
| A000004      | Alt 4 Sup and Svcs/Perm Pro  | \$108,282.140        |
| <b>Total</b> |                              | <b>\$887,118.010</b> |

#### Appropriation Attributes

| Attribute     | Attribute Value | Description                         |
|---------------|-----------------|-------------------------------------|
| ALPHA         | GF              |                                     |
| APPR_TYPE     | C               | Continuing Appropriation            |
| ERU_INDICATOR | R               | Revolving                           |
| EXP_TYPE      | S               | State Operations                    |
| FUND_SOURCE   | PR              | Program Revenues                    |
| PROGRAM       | 01              | Food safety and consumer protection |

Verify

#### Appropriation Summary

|                           |                 |
|---------------------------|-----------------|
| Program Revenue           | \$1,958,935.310 |
| Expenses                  | \$887,118.010   |
| Transfers                 | \$0.000         |
| Reverted Amount           | \$0.000         |
| Closed Balance Continuing | \$1,071,817.300 |
| Unliquidated Encumbrances | \$192.030       |

## Finance User Acceptance Test

[Return to Criteria](#)

max rows: 100

Display

Options

### Ledger Totals (9 Rows)

|                   |            |               |      |
|-------------------|------------|---------------|------|
| Budget            | 945,351.00 | Net Transfers | 0.00 |
| Expense           | 887,118.01 |               |      |
| Encumbrance       | 192.03     |               |      |
| Pre-Encumbrance   | 0.00       |               |      |
| Budget Balance    | 58,040.96  |               |      |
| Associate Revenue | 0.00       |               |      |
| Available Budget  | 58,040.96  |               |      |

### Budget Overview Results

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|   |  | Bud Ref | Fund | Appropriation | Account | Budget Period | Budget      | Expense     | Encumbrance | Pre-Encumbrance |
|---|--|---------|------|---------------|---------|---------------|-------------|-------------|-------------|-----------------|
| 1 |  | FY2016  | S100 | 12100         | A000000 | 2016          | 0.000       | 0.000       | 0.000       | 0.000           |
| 2 |  | FY2016  | S100 | 12100         | A000001 | 2016          | 366,000.000 | 269,595.400 | 0.000       | 0.000           |
| 3 |  | FY2016  | S100 | 12100         | A000002 | 2016          | 200,000.000 | 285,974.500 | 0.000       | 0.000           |
| 4 |  | FY2016  | S100 | 12100         | A000003 | 2016          | 186,100.000 | 223,265.970 | 0.000       | 0.000           |
| 5 |  | FY2015  | S100 | 12100         | A000004 | 2016          | 151.000     | 143.890     | 0.000       | 0.000           |
| 6 |  | FY2016  | S100 | 12100         | A000004 | 2016          | 193,100.000 | 108,138.250 | 192.030     | 0.000           |
| 7 |  | FY2016  | S100 | 12100         | A000006 | 2016          | 0.000       | 0.000       | 0.000       | 0.000           |
| 8 |  | FY2016  | S100 | 12100         | A000007 | 2016          | 0.000       | 0.000       | 0.000       | 0.000           |
| 9 |  | FY2016  | S100 | 12100         | A000009 | 2016          | 0.000       | 0.000       | 0.000       | 0.000           |

[Return to Criteria](#)   \*Notes