



Highway Expenditures & Reporting





PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.



Highway Expenditures Reported in the Annual Financial Report

IC 8-14-1-4 (b)

“Except as provided in subsection (c), for funds distributed to a county from the motor vehicle highway account, the county shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the county's highways.”



Annual Financial Report

State Examiner Directive 2018-2

On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows:

Counties

Fund 1176	MVH
Fund 1173	MVH Restricted

Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report.



Gateway - AFR

To Add a Standard Fund

Follow the steps below. In step 4, enter key words one at a time that name or describe the fund. The system will attempt to relate these keywords to the standard fund list.

1. Enter the local name used for this fund.

2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.

3. Check here if this fund is associated with a federal grant.

4. Search SBOA fund list: ([Show All Funds](#))

MVH Restricted

To Add a Custom Fund - Build a Custom Fund

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about your fund.

[Return to Financial Data by Fund](#)



Gateway – Reports

- Motor Vehicle Highway Fund | Comparison
Compares the fund balance, receipts and disbursements for the Motor Vehicle Highway Fund by unit type for two years.
- Detailed Receipts of Motor Vehicle Highway Fund
Details and compares the receipts for the Motor Vehicle Highway Fund for two years.
- Detailed Disbursements of Motor Vehicle Highway Fund
Details and compares the disbursements for the Motor Vehicle Highway Fund for two years.



2023 Statistics

- 52 / 92 counties are using standard funds
- 40 / 92 using custom funds or incorrect fund number
- Difference in reported amounts:

	Beginning Balance	Receipts	Disbursements	Ending Balance
MVH Restricted funds - AFR	115,764,079.78	194,093,025.72	180,659,092.46	129,198,013.04
MCH Restricted - Comparison Report	65,706,164.00	108,429,758.31	104,273,388.74	69,862,533.57
Understated Difference	<u>50,057,915.78</u>	<u>85,663,267.41</u>	<u>76,385,703.72</u>	<u>59,335,479.47</u>





Annual Highway Report

Statutes

IC 8-17-4.1-5 Annual operational report

Sec. 5. The governing body shall prepare by April 15 of each year an operational report for the prior calendar year of the department within the county or municipality that has road and street responsibilities.

IC 8-17-4.1-6 Contents of report

Sec. 6. This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department.

IC 8-17-4.1-7 Filing report

Sec. 7. The annual operational report must be completed and a copy filed with the state board of accounts, the governing body, and the department by June 1 following the operational report year. The department shall make the report available to the public.



Report

Section 1 - Financial Statement	Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Common Funds	Other Funds	Total All Funds
Cash - January 1					\$0.00		
Receipts							
Operating Receipts							
Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources							
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Note/Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Matured or Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Disbursements							
Operating Disbursements							
General Administration & Unallocated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources							
Debt Service - Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loan Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Loans Made	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investments Purchased	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess							
Over (Under) Total Disbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Cash - December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Investments - December 31							



Section 2 - Detail of Receipts		Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Other Funds	Total All Funds	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Add columns to the left)
Receipts														
Taxes														
	General Property Taxes					\$0.00	\$0.00							
	LIT - Certified Shares					\$0.00	\$0.00							
	LIT - Economic Development Income Tax					\$0.00	\$0.00							
	Wheel and Sur Tax					\$0.00	\$0.00							
	Other Taxes					\$0.00	\$0.00							
	Total Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental														
	Motor Vehicle Highway Distribution					\$0.00	\$0.00							
	Local Road and Street Distribution					\$0.00	\$0.00							
	Financial Institution Tax Distribution					\$0.00	\$0.00							
	Vehicle/Aircraft Excise Tax Distribution					\$0.00	\$0.00							
	State Grants					\$0.00	\$0.00							
	Federal Grants					\$0.00	\$0.00							
	Other Intergovernmental					\$0.00	\$0.00							
	Total Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services														
	Federal State and Local Reimbursement for Services					\$0.00	\$0.00							
	Other Charges for Services					\$0.00	\$0.00							
	Total Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Receipts														
	Interest					\$0.00	\$0.00							
	Refunds/Reimbursements					\$0.00	\$0.00							
	Contributions/Donations					\$0.00	\$0.00							
	Transfers from Toll Facilities					\$0.00	\$0.00							
	Miscellaneous					\$0.00	\$0.00							
	Total Other Operating Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources														
	Bond Proceeds					\$0.00	\$0.00							
	Note/Loan Proceeds					\$0.00	\$0.00							
	Interfund Loan Proceeds					\$0.00	\$0.00							
	Investments Matured or Sold					\$0.00	\$0.00							
	Transfer In					\$0.00	\$0.00							



Section 3 - Detail of Disbursements		Motor Vehicle Highway	Motor Vehicle Highway Restricted	Local Road & Street	Cumulative Bridge	Total Other Funds	Total All Funds	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)	(Insert Other Fund)
Disbursements													
General Administration & Unallocated													
Personal Services						\$0.00	\$0.00						
Supplies						\$0.00	\$0.00						
Other Services and Charges						\$0.00	\$0.00						
Capital Outlay						\$0.00	\$0.00						
Total General Administration & Unallocated		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction, Reconstruction & Preservation													
Personal Services						\$0.00	\$0.00						
Supplies						\$0.00	\$0.00						
Other Services and Charges						\$0.00	\$0.00						
Capital Outlay						\$0.00	\$0.00						
Total Construction, Reconstruction & Preservation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repair													
Winter Operations													
Personal Services						\$0.00	\$0.00						
Supplies						\$0.00	\$0.00						
Other Services and Charges						\$0.00	\$0.00						
Capital Outlay						\$0.00	\$0.00						
Total Winter Operations		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Maintenance and Repair													
Personal Services						\$0.00	\$0.00						
Supplies						\$0.00	\$0.00						
Other Services and Charges						\$0.00	\$0.00						
Capital Outlay						\$0.00	\$0.00						
Total Other Maintenance and Repair		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Maintenance and Repair		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses													
Debt Service - Principal						\$0.00	\$0.00						
Debt Service - Interest						\$0.00	\$0.00						
Interfund Loan Payments						\$0.00	\$0.00						
Interfund Loans Made						\$0.00	\$0.00						
Investments Purchased						\$0.00	\$0.00						
Transfer Out						\$0.00	\$0.00						
Other						\$0.00	\$0.00						



Section 4 - Debt Information		(Description of Debt)	(Description of Debt)	(Description of Debt)	(Description of Debt)	(Description of Debt)	Totals
Bonds							
	Bonds - Outstanding Principal January 1						\$0.00
	New Bonds Issued During Year						\$0.00
	Principal Paid						\$0.00
	Interest Paid						\$0.00
	Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bonds - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes/Loans							
	Notes/Loans - Outstanding Principal January 1						\$0.00
	New Notes/Loans Issued During Year						\$0.00
	Principal Paid						\$0.00
	Interest Paid						\$0.00
	Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Notes/Loans - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Leases							
	Capital Leases - Outstanding Principal January 1						\$0.00
	New Capital Leases Entered Into During Year						\$0.00
	Principal Paid						\$0.00
	Interest Paid						\$0.00
	Total Principal & Interest Paid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Leases - Outstanding Principal December 31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



ANNUAL OPERATIONAL REPORT
FOR LOCAL ROADS AND STREETS AND BRIDGES
SECTION 6 - CERTIFICATION
Part of State Form 54400 (8-10)

FOR COUNTIES

Submitted by:

DATE:

20

Engineer/Director (if applicable)

DATE:

20

County Highway Supervisor

Approved:

DATE:

20

Board of County Commissioners



LTAP



LTAP Data Management Portal
Data Management System (DMS)

[Home](#) [Reports](#) [Tools](#) [About](#) [Contact](#)



Welcome to the Indiana LTAP Management System

Indiana LTAP, or the Local Technical Assistance Program, provides technical assistance and training to the highway, road, and street departments of all counties, cities, and towns in Indiana where local government agencies are responsible for more than 400,000 road segments. The LTAP Management System provides entry and maintenance of road data with reporting and data analytics.



Indiana State Board of Accounts

IC 8-17-4.1-8

(a) On June 15 following the operational report year, the state board of accounts shall prepare a certified list of counties and municipalities that have not complied with this chapter.

(b) The state board of accounts shall immediately apprise the state comptroller when the certified list described in subsection (a) is initially certified or revised for an operational report year.

(c) The state comptroller shall withhold the distribution of motor vehicle highway account funds from any county or municipality appearing on the state board of accounts certified list until the state board of accounts certifies the compliance of the county or municipality with this chapter. If the state comptroller withholds distribution of motor vehicle highway account funds from a county or municipality under this subsection and the county or municipality is subsequently certified to be in compliance with this chapter, the state comptroller shall resume making distributions of motor vehicle highway account funds to the county or municipality and also distribute those motor vehicle highway account funds that were previously withheld.





Contact Us:

Ricci Hofherr, CPA

Counties@sboa.in.gov

Staci Byrns, CFE

(317)232-2512