Wisconsin Department of Transportation

Deficit Distribution Calculation

Based on Reported Expenses & Revenues

For Calendar Year 2021

Enter data in gray-shaded cells in Rows 10, 12-14, and 16 only.

ENTER "x" IF YOUR AGENCY OPERATES A SHARED-RIDE TAXI SERVICE, EITHER DIRECTLY OR USING A PRIVATE PROVIDER	X
SECTION 5307/5311 FEDERAL GRANT AMOUNT	$ -
s. 85.20 STATE GRANT AMOUNT	$ 206,153.00
TOTAL s. 85.20 STATE AID PAYMENTS RECEIVED *(two payments -- normally issued in May/June and August)*	$ 206,153.00
TIER C AGENCIES ONLY: FEDERAL (5311) AID PAYMENTS RECEIVED *(total reimbursement payments for CY 2021 service ONLY, including any issued in CY 2022)*	$ -

MAXIMUM ALLOWABLE STATE SHARE CALCULATION (ESTIMATE)

State Funds Limiting Factor #1	
Estimated Deficit	$ 178,417.06
Estimated Federal Share	$ (27,735.94)
Non-Federal Share of Deficit	*$ 206,153.00*
State Funds Limiting Factor #2 (N.A. for shared-ride taxi services)	
Local Contributions	*N/A*
Five Times Amount of Local Contribution	*N/A*
State Funds Limiting Factor #3	
State Grant Amount	*$ 206,153.00*
Max. Allowable State Share *(lowest of three limiting factors above)*	**$ 206,153.00**

MAXIMUM ALLOWABLE FEDERAL SHARE CALCULATION (ESTIMATE)

Federal Funds Limiting Factor #1	
Estimated Deficit	$ 178,417.06
50% of Estimated Deficit	*$ 89,208.53*
Federal Funds Limiting Factor #2	
Estimated Deficit	$ 178,417.06
Estimated State Share	$ 206,153.00
Non-State Share of Deficit	*$ (27,735.94)*
Federal Funds Limiting Factor #3	
Federal Grant Amount	*$ -*
Max. Allowable Federal Share *(lowest of three limiting factors above)*	**$ (27,735.94)**

ESTIMATED STATE AND FEDERAL PAYMENT ADJUSTMENTS

TOTAL STATE AID PAYMENTS RECEIVED *(Row 14 above)*	$ 206,153.00
ESTIMATED MAXIMUM ALLOWABLE STATE AID AMOUNT *(Row 47 above)*	$ 206,153.00
ESTIMATED STATE PAYMENT TO AGENCY (WisDOT)	**$ -**
FEDERAL GRANT AMOUNT *(Row 12 above)*	$ -
FEDERAL (TIER C/5311) AID PAYMENTS RECEIVED *(Row 16 above)*	$ -
ESTIMATED MAXIMUM ALLOWABLE FEDERAL AID AMOUNT *(Row 62 above)*	$ (27,735.94)
ESTIMATED FEDERAL PAYMENT TO AGENCY (WisDOT)	**$ (27,735.94)**
NET PAYMENT TO AGENCY (WisDOT)	**$ (27,735.94)**
LOCAL SHARE NET OF FEDERAL/STATE GRANTS	$ -

*** NOTE ***

CALCULATED ADJUSTMENTS ARE ESTIMATES ONLY. WisDOT AUDITS MAY CHANGE FINAL EXPENSE & REVENUE FIGURES, WHICH WILL CHANGE ADJUSTMENT RESULTS.

Comments 06/06/2023

A. Based upon the recommendation from Baker Tilly in prior years, the annual surplus for 2021 was classified as unearned revenue.

B. An additional amount of $139.98 was also moved into unearned revenues for 2021 in error. This was due to COVID-19 supplies being included in the calculation twice. This amount will be recognized in revenue in 2023.

C. Based upon YTD actual activity for 2023, a similar issue will occur for both 2022 and 2023.

D. The property tax levy for Shared Ride Services will have to increased for 2024. *This could potentially come from the additional state shared revenue for Public Works activities.*

06/06/2023 GL ACTIVITY REPORT FOR STOUGHTON CITY

FROM 100-00000-43537-20300000 TO 100-00000-43537-20300000

TRANSACTIONS FROM 01/01/2021 TO 12/31/2021

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance	Grant
Fund 100 GENERAL FUND								
01/01/2021			100-00000-43537-20300000 TAXI GRANT	BEG. BALANCE			0.00	
09/14/2021	JE	JE	REVENUE REALLOCATIONS	7482		51,538.00	(51,538.00)	51,538.00
09/30/2021	CR	RCPT	2ND-4TH QTR PUBLIC TRANSIT	100056639		154,615.00	(206,153.00)	154,615.00
12/31/2021	JE	JE	2021 EXCESS TAXI GRANT REVENUES	7686	27,875.92		(178,277.08)	
12/31/2021			100-00000-43537-20300000	END BALANCE	27,875.92	206,153.00	(178,277.08)	206,153.00

Grant Revenue	206,153.00
Fare Revenue	104,521.50
Total revenues	310,674.50
Provider charges	282,798.58
COVID-19 supplies	139.98
Total expenditures	282,938.56
Annual Surplus	27,735.94
Transfer to unearned	27,875.92
Variance	(139.98)

Masks appear to be included twice

06/06/2023 GL ACTIVITY REPORT FOR STOUGHTON CITY

FROM 100-51510-50219 TO 100-51510-50219

TRANSACTIONS FROM 01/01/2021 TO 12/31/2021

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance	Charges	Fees	Net	Variance	Percent
Fund 100 GENERAL FUND												
01/01/2021			100-51510-50219 TAXI PROVIDER CHARGES	BEG. BALANCE			0.00					
02/11/2021	AP	INV	TAXI SERVICE - JANUARY 2021	23971	17,841.29		17,841.29	25,451.79	7,610.50	17,841.29	0.00	29.9%
03/11/2021	AP	INV	TAXI SERVICE - FEBRUARY 2021	24080	16,099.01		33,940.30	24,128.51	8,029.50	16,099.01	0.00	33.3%
04/08/2021	AP	INV	TAXI SERVICE - MARCH 2021	24203	18,062.17		52,002.47	28,171.17	10,109.00	18,062.17	0.00	35.9%
04/23/2021	AP	INV	MASKS FOR STOUGHTON TRANSIT	04/23/2021	139.98		52,142.45					
05/06/2021	AP	INV	TAXI SERVICE - APRIL 2021	24321	17,454.40		69,596.85	26,313.40	8,859.00	17,454.40	0.00	33.7%
06/10/2021	AP	INV	TAXI SERVICE - MAY 2021	24507	16,818.25		86,415.10	24,119.25	7,301.00	16,818.25	0.00	30.3%
07/08/2021	AP	INV	TAXI SERVICE - JUNE 2021	24616	15,484.71		101,899.81	23,489.71	8,005.00	15,484.71	0.00	34.1%
08/05/2021	AP	INV	TAXI SERVICE - JULY 2021	24731	12,562.80		114,462.61	23,482.30	10,919.50	12,562.80	0.00	46.5%
09/09/2021	AP	INV	TAXI SERVICE - AUGUST 2021	24904	16,757.39		131,220.00	24,755.89	7,998.50	16,757.39	0.00	32.3%
10/07/2021	AP	INV	TAXI SERVICE - SEPTEMBER 2021	25032	13,299.19		144,519.19	22,071.69	8,772.50	13,299.19	0.00	39.7%
11/04/2021	AP	INV	TAXI SERVICE - OCTOBER 2021	25180	13,680.18		158,199.37	21,335.68	7,655.50	13,680.18	0.00	35.9%
12/09/2021	AP	INV	TAXI SERVICE - NOVEMBER 2021	25331	7,265.02		165,464.39	19,701.02	12,436.00	7,265.02	0.00	63.1%
12/31/2021	AP	INV	TAXI SERVICE - DECEMBER 2021	25441	12,952.67		178,417.06	19,778.17	6,825.50	12,952.67	0.00	34.5%
12/31/2021			100-51510-50219	END BALANCE	178,417.06	0.00	178,417.06	282,798.58	104,521.50	178,277.08	139.98	37.0%

Dave Ehlinger

From: Hirshfeld, Steve - DOT <Stephen.Hirshfeld@dot.wi.gov>
Sent: Monday, June 5, 2023 6:09 PM
To: Daoust, Patrick - Other; Ostrander, Julie; Zeman, Brenda - MUN; llaux@cityofbaraboo.com; Larson, Kayla M - MUN; mseaman@cityofberlin.wi.gov; Rutkowski, Sara - MUN; Brad Chown; SSonnenberg@clintonvillewi.org; Lisa Skar; ASelle@fortatkinsonwi.net; sweihert@fortatkinsonwi.net; Copsey, Sarah - MUN; Maahs, Amanda L - MUN; Quest, Melissa - MUN; kdorow@manitowoc.org; Kara Ottum; Miller, Jackie - City of Marinette; Brandon Robinson; Amy Krogman; Val Nelson; Christensen Robert; Brad Brummond; Brittney Rindy; brindy@cityofmonroe.org; Roehl, Rex - MUN; Marie Bannink; Howard Crofoot; Jennifer Becker; Garth Frable; Fuller, Tina M - MUN; Tim Becker; wbixby@rhinelanderwi.us; Joyce, Aaron L - MUN; Adam Sonntag; bhieb@rfcity.org; Amy White; Kristi McKahan; Kyann Kisling; Greg Smith; jlemke@stevenspoint.com; Talin Scheuermann; tcarroll@stevenspoint.com; karity@tomahonline.onmicrosoft.com; Molly Powell; Polhamus, Lori - MUN; Megan Dunneisen; Stevens, Mark - MUN; Kasza, Kathryn - MUN; ajenson@cityofwaupaca.org; Reif, Stephanie - MUN; terri@cityofwaupun.org; Michelle Kast; Dieter, Karen - MUN; tdesorcy@wirapids.org; Timm, Karen; Clark, Jessica; Dux, Kaye; Kernan, Pamella; Mark, Robin; Baumann, Joann; BUSCH, PAMELA; awitt@co.dunn.wi.us; Reid, Lori (P) - ADRC of the SW South - Grant site; ceastlick@co.grant.wi.gov; Heather Vanoss; marcy.gilbertson@kenoshacounty.org; Handy, Charlie - DNR; dconstant@lacrossecounty.org; Ducane, Richard; vrescalante@mitw.org; Pyawasay, Gary; kmelasecca@hotmail.com; Melasecca, Karen - Other; dmahoney@ploverwi.gov; Swanson, Karen - MUN; dault@ploverwi.gov; Conway, Nichol - MUN; Newman, Barbara A - MUN; Bobier, Gene; rrivera@co.walworth.wi.us; mluberda@co.walworth.wi.us; Coy, Emerson; Nicole Reynolds; NReynolds2@ldftribe.com; debra.ebben@appleton.org; ronald.mcdonald@appleton.org; ThompsonJ@beloitwi.gov; downingt@beloitwi.gov; erothrock@wcwrpc.org; tina.deetz@eauclairewi.gov; tom.wagener@eauclairewi.gov; kevin.drunasky@fitchburgwi.gov; bill.balke@fitchburgwi.gov; lgilles@fdl.wi.gov; patriciaki@greenbaywi.gov; dholtan@hartford.wi.gov; rwojtaskiak@hartford.wi.gov; smithr@ci.janesville.wi.us; nogbuagu@kenosha.org; lorentza@cityoflacrosse.org; Daniels, Jeffery - MUN; jschiller@cityofmadison.com; mopitz@cityofmiddleton.us; bburns@cityofmiddleton.us; bgadow@cityofmiddleton.us; Houtakker, Marc - MUN; Steger, Sabrina M - MUN; stomasik@ci.oshkosh.wi.us; JCollins@ci.oshkosh.wi.us; Trevor.Jung@cityofracine.org; dmuench@shorelinemetro.com; Lisa Aide; Dave Ehlinger; tveith@cityofsunprairie.com; kvanderkooi@cityofsunprairie.com; mimmerfall@duluthtransit.com; cbelden@duluthtransit.com; Lamers, Brian L - MUN; bengelki@waukesha-wi.gov; matthew.rosenbloomjones@ci.wausau.wi.us; rosenberga@ci.west-bend.wi.us; Anthony.Geiger@milwaukeecountywi.gov; kottum@ozaukeecounty.gov; Scott.Schmidt@co.washington.wi.us
Cc: Lange, Kevin V - DOT; Kierzek, Brian - DOT; Ritz, Valentina D - DOT
Subject: CY 2021 Revenue-Expense Report
Attachments: 2021 Transit Service Revenue-Expense form.xlsx

Importance: High

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Greetings,

Attached is your CY 2021 revenue-expense form. I apologize for its late arrival.

Using this form, your agency will summarize its public transit service finances for CY 2021. The form covers operating expenses & revenues only, so be sure to exclude all 2021 capital expenses and grant awards when completing it.

Our review of your completed form is Step 1 in the required financial audit of your service, and in limited cases it may constitute the entirety of the audit. So *please please please:*

- read the instructions carefully.
- take care to complete the form fully and accurately before returning it.
- contact Brian, Kevin or myself with any questions.

As in years past, the form includes three tab: one containing instructions, one for entering line item revenues and expenses, and one for entering aid award & payment amounts (for both state & federal grants). The latter ("Deficit Distribution") will calculate estimated state & federal aid adjustments *based on the data entered*. Assuming data are entered accurately – and check out during WisDOT's subsequent audit – these estimates will provide your agency with a reasonable idea of any potential payment (from WisDOT) or repayment (to WisDOT) that will be due.

When completing the form, please enter line item revenues & expenses consistent with their placement in your agency's CY 2021 operating project budget/quarterly budget reports. If you need to place a revenue or expense under a different line item for any reason, provide an accompanying note on the form.

Please email me your completed form by **Friday, June 23**. Meanwhile, feel free to contact me with any questions about completing the form. (To anticipate one question: yes, we'll be sending out the CY 2022 form much earlier – probably sometime in late July.)

Thanks very much,
Steve

Steve Hirshfeld, P.E.
Transit Programs Lead Worker
Wisconsin Department of Transportation
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