Snowmobile Recreation Council

Finance Committee

Monday, September 14th, 2020 Zoom Meeting

Notice is given that the Finance Committee of the Snowmobile Recreation Council will convene at 9 a.m. on Monday, September 14th, 2020 via Zoom. Information on connecting to this meeting is provided below.

Notice is further given that matters concerning the Council's responsibilities specified in Section 350.14, Wisconsin Statutes, which arise after the publication of this agenda, may be added to the agenda and publicly noticed no less than 24 hours before the scheduled council meeting, if the Council Chair determines that the matter is urgent.

<u>AGENDA</u>

- 1. Call to order Chair, Lee Van Zeeland
- 2. Agenda repair
- 3. Acceptance of minutes of previous meeting
- 4. Committee Chair comments
- 5. Public comments
- 6. DNR Funding Report
- 7. ACTION ITEM: Funding amount recommendation
- 8. Member reports/comments
- 9. Items for next meeting
- 10. Adjourn

Join Zoom Meeting

https://zoom.us/j/93404909784?pwd=d0hmdW96aWxyNUNrN0kzWmRFMEJpQT09

Meeting ID: 934 0490 9784

Passcode: 946541 One tap mobile

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Find your local number: https://zoom.us/u/acjDkZvmLb

Snowmobile Development Funding Available

Snowmobile Grant Funding for '2020-2021 (FY21) season Unassigned Accounts

Updated 8/27/2020

F1	Opening balance FY21 (Ending unassigned balance from FY20)		\$7,964,287	F1 #37 From the financial statement
F2	Gas Tax Total (214,004 active vehicles)	\$	3,306,362	F2 # x 50 x .309 = gas tax to be received this FY
F3	Gas Tax unused/underspent from prior years Subtotal	\$	27,103	Money returned upon completion when actual cost is less than grant amount.
F4	Less: Maintenance at \$300/mile - 19,043.38 total miles	ې د	11,297,752 (5,720,544)	F4 FY 21 Actual funded miles x \$300 plus miscellaneous adjustments for FY 20 projects
F5	Less: Required Reserve	\$	(250,000)	F5 DNR set amount
F6	Less: NR Trail Pass Revenue ¹ (22,438 passes)	Ś	(1,054,586)	F6 # x \$47
F7	Total Non-Supp. Funds Available	\$	4,272,622	F7
		•	, ,-	
	Assigned Accounts			
F8	Gas Tax Multiplier (55% of Gas Tax Total)	\$	1,818,499	F8 F2 (from this sheet) x .55
F9	Less: '2019-2020 Supplemental requests (actual)	\$	(3,217,848)	F9 Supplemental requests are due August 1.
	Subtotal		(\$1,399,349)	
F10	Nonresident Trail Pass (FY 21 revenue + FY 20 carryover cash balance)	\$	2,657,076	F10 NR Trail Pass revenue is earmarked for supplemental, the remainder may be spent on Development or held for a future big snow year to reduce the pro-rate.
F11	Total Supplemental Funds Available	\$	1,257,727	F11 After we pay out supplemental in any year, we can use the balance for development costs. This is the available balance in the supplemental account.
F12	Total available for Development in FY21	\$	5,530,350	F12 F7 + F11 = Funding available for Development grants, but would use all of the Supplemental funds and would, therefore, not leave any Supplemental reserve for a big snow season.
	Total available for Development while maintaining Supplemental reserve	\$	4,272,622	This amount holds supplemental funds in reserve in anticipation of being able to reduce the prorate percentage when the next big snow season occurs.
ſ	Non-Resident Trail Pass History			
	FY21	\$	1,054,586	
	FY 20 unused	\$	1,602,490	
	Total Available	\$	2,657,076	
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WISCONSIN SNOWMOBILE PROGRAM PRELIMINARY FISCAL YEAR END REPORT JUNE 30, 2020 (FY2020)

REGISTRATION REVENUES & EXPENDITURES

ASSIGNED SEGREGATED REVENUE & EXPENDITURES

1	Continuing Balance		Continuing Balance	
2 Encombered-Unpaid Grant Colligations				
3 Adjustment from FT 2019 preliminary to FT 2019 Actuals	1 Unobligated Balance	\$7,040,987	38 Unobligated Balance	\$2,915,953
Total Continuing Balance into PY2020 \$5,689,206 Total Continuing Balance into PY2020 \$5,689,206 PY 2020 Resenses*	2 Encumbered-Unpaid Grant Obligations	\$2,358,216	·	\$2,757,225
P. 2008 Revenues*				
A Sowmodale Public Registration	Total Continuing Balance into FY2020	\$9,400,372	Total Continuing Balance into FY2020	\$5,658,204
A Sowmodale Public Registration	FV 2020 Beveryee ²		FV 2020 Revenue ²	
5 Snowmobile Delair Registrations \$6,300.00 42 Gs Tax Supplement (25 Multiplier) \$1,362,282 6 Snowmobile Delair Cheal \$10,170.00 44 N Trail Pass transfer to Supplement \$50,584 7 Snowmobile Delair Replacement Decal \$10,170.00 TOTAL REVENUES COLLECTED \$50,593 9 Snowmobile Replacement Decal \$13,770.00 TOTAL PY 2020 CONTINUING BALANCE AND REVENUES \$11,588,730 10 Snowmobile Replacement Decal \$13,700.00 TOTAL PY 2020 CONTINUING BALANCE AND REVENUES \$11,588,730 11 Arrique Registrations \$3,604,700 \$12,400,700 \$12,400,700 \$12,400,700 12 Arrique Renewals \$3,305,358,500 \$13,500,700 \$14,400,700 \$14,400,700 15 Ownomshile Transfer Fees \$13,127,41 \$18,400,700 \$15,400,700 \$14,400,700 15 Ownomshile Transfer Fees \$13,127,41 \$18,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12,400,700 \$12		¢2 222 707 7E		¢2 20E 076
6 Somownbelle Municipal Registration \$150,000 43 Nonwmobile Safety Course Fees \$358,491 8 Somownbelle Dealer Dealer Dealer Signom \$150,000 TOTAL REVENUES COLLECTED \$56,200,270 9 Somownbelle Replacement Deal \$150,000 TOTAL REVENUES COLLECTED \$56,200,270 10 Somownbelle Replacement Certificate \$39,375,000 TOTAL PY 2020 CONTINUING BALANCE AND REVENUES \$11,858,700 11 Annique Reinewals \$7,426,000 \$74,260,000 \$13,700,000 \$10,000				
8 Snowmholie Dealer Dealer Seplacement Dealer \$10,070,00 \$10,070,00 \$10,070,00 \$5,00,05,00 \$5,00,05,00 \$10,0				
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9 Somwmobile Replacement Decal \$13,770.00 TOTAL FY 2020 CONTINUING BALANCE AND REVENUES \$11,858,729 11 Artique Registrations \$26,047.00 12 Artique Registrations \$26,047.00 13 Somwmobile Resident Pass \$2,395,596.50 14 Non-Resident Stickers \$1,117,049.50 15 Somwmobile Resident Pass \$2,395,596.50 15 Somwmobile Resident Pass \$131,274 15 Somwmobile Resident Pass \$131,274 17 Interest Distribution \$1327,720.18 18 Redunal Of Prot rater Expenditures \$75,391.55 19 Somwmobile Presiding \$(352.25) 19 Sommibile Presiding \$(352.25) 19 AGENT State St			·	
10 Snowmobile Replacement Certificate \$9,975.00 12 Antique Replacement Certificate \$7,426.00 12 Antique Replacement Certificate \$7,426.00 13 Snowmobile Replacement Pass \$2,235,506.50 14 Non-Resident Stickers \$1,117,049.50 15 Snowmobile Replacement Pass \$547,770.00 16 Ownership Transfer Fee \$131,274 17 Interest Distribution \$137,770.18 18 Refund of Prior Year Expenditures \$75,519.55 19 Snowmobile Pending \$882.50 20 Transaction Fees \$542.00 21 Agency SS Peereine \$542.00 21 Agency SS Peereine \$542.00 21 Agency SS Peereine \$5,552.00 22 Agency SS Peereine \$5,556.006 17 Att AIPVAIDUS COUNTY IT AIPVAIDUS COUNTY TRAIL Maintenance - Gas Tax \$54,299,327 23 County Trail Maintenance \$1,525,745 \$4 County Trail Maintenance - Gas Tax \$54,299,327 24 County Trail Maintenance \$1,525,745 \$4 County Trail Maintenance - Gas Tax \$1,862,287 25 County Trail Maintenance \$1,525,745 \$4 County Trail Maintenance - Gas Tax \$1,862,287 27 State Forest \$934,993 \$4 County Supplemental - Gas Tax \$1,862,287 27 State Forest \$1,525,745 \$4 County Trail Maintenance - Gas Tax \$1,862,287 27 State Forest \$1,525,745 \$4 County Trail Maintenance - Gas Tax \$1,862,287 28 Snowmobile Enforcement/Training \$1,500,000 \$4 County Supplemental - Gas Tax \$1,862,287 29 County Frence County Supplemental - Gas Tax \$1,862,287 29 County Frence County Supplemental - Gas Tax \$1,862,287 29 County Frence County Supplemental - Gas Tax \$1,862,287 29 County Frence County Supplemental - Gas Tax \$1,862,287 29 County Frence County Supplemental - Gas Tax \$1,862,287 30 County Frence County Supplemental - Gas Tax \$1,862,287 31 Add Sadden County Supplemental - Gas Tax \$1,862,287 32 County Frence County Supplemental - Gas Tax \$1,862,287 34 County Frence County Supplemental - Gas Tax \$1,862,287 35 County Frence County Supplemental - Gas Tax \$1,862,287 34 County Fre	to the control of the			
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12 Antique Renewals \$7,426.00 13 Snowmobile Resident Pass \$3,395.65.50 14 Non-Resident Stickers \$1,117,049.50 15 Snowmobile Pransfer Fees \$1,117,049.50 15 Onomeship Transfer Fees \$1,127,041.50 17 Interest Distribution \$13,770.18 18 Refund of Prior Year Expenditures \$75,519.55 19 Snowmobile Pending \$(582.56) 20 Transaction Fees \$(525,562.1) AGENT SWEEP 21 Agency \$55 Revenue \$542.20 21 Agency \$55 Revenue \$5542.20 22 Na Trail Pass transfer to Supplement \$(5915,419) TOTAL REVENUES COLLECTED \$5,561.066 TOTAL FY2019 CONTINUING BALANCE AND REVENUES \$15,361.468 FY 2020 Expenditures				
13 Non-Robiel Resident Pass \$2,395,596,50 14 Non-Resident Stickers \$1,17,049,50 15 Non-Robiel Stickers \$131,274 17 Interest Distribution \$1337,701,8 18 Refund of Prior Year Expenditures \$75,519,55 19 Snowmobile Pending \$(585,250) 20 Transaction Fees \$(585,562,11) AGNT WEEP 21 Agency 855 Revenue \$542,20 22 NR Trail Pass transfer to Supplement \$(5915,419) 17 OTAL REVENUES COLLECTED \$55,610,96 17 OTAL REVENUES COLLECTED \$55,610,96 17 OTAL PY2019 CONTINUING BALANCE AND REVENUES \$51,5361,468 17 OTAL PY2019 CONTINUING BALANCE AND REVENUES \$15,561,468 18 OTAL PY2019 CONTINUING BALANCE AND REVENUES \$15,561,468 19 OTAL PY2019 CONTINUING BALANCE AND REVENUES \$15,561,469 28 County Frojects \$934,993 46 County Froject - Gas Tax \$116,933 29 County Frojects \$934,993 46 County Supplemental - Gas Tax \$116,933 20 County Frojects \$14,2383 48 County Supplemental - Gas Tax \$1,67,480 29 State Frojects \$1,433,433 48 County Supplemental - Gas Tax \$1,877,480 29 State Frojects \$1,433,433 48 County Supplemental - Gas Tax \$1,877,480 29 County Frojects \$1,434,431 49 Law Enforcement And Safety \$1,547,480 29 County Frojects \$1,434,431 49 Law Enforcement And Safety \$1,547,480 29 County Frojects \$1,434,431 49 Law Enforcement And Safety \$1,547,480 29 County Frojects \$1,434,431 50 County Frojects \$1,434,441 20 County Frojects \$1,434,441 \$1,444,441 \$1,444 \$1	· · · · · · · · · · · · · · · · · · ·			
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13 Refund of Prior Year Expenditures \$75,919.55 \$19 Snowmobile Preding \$(832.50) \$28,200 \$28,200 \$2.00	16 Ownership Transfer Fees	\$131,274		
19 10 10 10 10 10 10 10	17 Interest Distribution	\$137,720.18		
20 Tansaction Fees S12,5565,21) AGENT SWEEP S124200	18 Refund of Prior Year Expenditures	\$75,519.55		
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22 NR Trail Pass transfer to Supplement (5915,419) (5916,06)	20 Transaction Fees ¹	(\$25,565.21)	AGENT SWEEP	
TOTAL FREVENUES COLLECTED \$5,961,096	21 Agency 855 Revenue	\$542.20		
FY 2020 Expenditures	22 NR Trail Pass transfer to Supplement	(\$915,419)		
FY2020 Expenditures	TOTAL REVENUES COLLECTED	\$5,961,096		
FY2020 Expenditures				
23 County Trail Maintenance	TOTAL FY2019 CONTINUING BALANCE AND REVENUES	\$15,361,468		
23 County Trail Maintenance				
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\$25 County Supplemental				
26 State Trail Maintenance \$142,383 48 County Supplemental - Trail Passes \$1,677,430 27 State Projects (\$3,014) 49 Law Enforcement and Safety \$34,009 28 Snowmobile Enforcement/Training³ \$119,600 TOTAL EXPENDITURES 29 County Law Enforcement Aids \$396,000 TOTAL EXPENDITURES 30 Aids Admin-Snow Admin \$186,591 \$0 Encumbered-Unpaid Grant Obligations \$2,167,469 31 Aids Admin-Council \$6,251 \$1 Adjustment \$0 32 Registration Admin \$344,223 TOTAL OBLIGATIONS \$2,167,469 33 Administrative Services \$42,356 \$542 TOTAL EXPENDITURES AND OBLIGATIONS \$10,157,455 34 DOA Charges \$3,695,671 \$52 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$1,701,275 35 Encumbered-Unpaid Grant Obligations \$3,701,511 ****PRELIMINARY ADJUSTED PROGRAM BALANCE \$1,701,275 TOTAL EXPENDITURES AND OBLIGATIONS \$7,397,182 PENDING GRANTS APPROVED BY COUNCIL \$9,665,561 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 March 31, 2019 Registrations (Gas Tax FY20 Revenue) \$219,157 Active Vehicles as of June 30, 2020				
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TOTAL EXPENDITURES \$3,695,671 \$52 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$1,701,275 \$35 Encumbered-Unpaid Grant Obligations \$3,701,511 ***PRELIMINARY ADJUSTED PROGRAM BALANCE PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,397,182 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 PRELIMINARY ADJUSTED PROGRAM BALANCE \$1,701,275 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 Active Vehicles as of June 30, 2020 \$1,701,275 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 Active Vehicles as of June 30, 2020 \$1,701,275 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 Active Vehicles as of June 30, 2020 \$1,701,275 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 Active Vehicles as of June 30, 2020 \$1,701,275 ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 PRELIMINARY ADJUSTED PROGRAM BALANCE \$1,701,275 PRELIMINARY ADJUSTED PROGRAM BALANCE			TOTAL EXPENDITURES AND OBLIGATIONS	\$10,157,455
\$1,701,275 \$5 Encumbered-Unpaid Grant Obligations \$3,701,511 \$6 Adjustment - DOA Prior Year Adjustment \$0 PENDING GRANTS APPROVED BY COUNCIL ***PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL \$0 PENDING GRANTS APPROVED BY COUNCIL ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 ***PRELIMINARY ADJUSTED REGISTRATION & Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 ****PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 ****PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 ***********************************	TOTAL EXPENDITURES	\$3,695,671		
36 Adjustment - DOA Prior Year Adjustment \$0 PENDING GRANTS APPROVED BY COUNCIL TOTAL OBLIGATIONS \$3,701,511 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$1,701,275 TOTAL EXPENDITURES AND OBLIGATIONS \$7,397,182 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 Will resident Trail Passes Sold during FY20 79,379 Will Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757			52 PRELIMINARY BALANCE AS OF JUNE 30, 2020	\$1,701,275
TOTAL OBLIGATIONS \$3,701,511 ***PRELIMINARY ADJUSTED PROGRAM BALANCE PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL PENDING GRANTS APPROVED BY COUNCIL ***PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE ***Quantity*****PRELIMINARY ADJUSTED PROGRAM BALANCE ***Quantity***********************************	35 Encumbered-Unpaid Grant Obligations	\$3,701,511		
TOTAL EXPENDITURES AND OBLIGATIONS \$7,397,182 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) Active Vehicles as of June 30, 2020 Vehicles registered during FY20 Will Resident Trail Passes Sold during FY20 Discount Trail Passes Sold during FY20 64,757	36 Adjustment - DOA Prior Year Adjustment	\$0	PENDING GRANTS APPROVED BY COUNCIL	
PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE \$9,665,561 PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 Active Vehicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757	TOTAL OBLIGATIONS	\$3,701,511		
PRELIMINARY BALANCE AS OF JUNE 30, 2020 \$7,964,287 PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 Active Vehicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757			***PRELIMINARY ADJUSTED PROGRAM BALANCE	\$1,701,275
PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 Whicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757	TOTAL EXPENDITURES AND OBLIGATIONS	\$7,397,182		
PENDING GRANTS APPROVED BY COUNCIL \$0 March 31, 2019 Registrations (Gas Tax FY20 Revenue) 219,157 37 ***PRELIMINARY ADJUSTED PROGRAM BALANCE \$7,964,287 Active Vehicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757			PRELIMINARY ADJUSTED REGISTRATION & ASSIGNED PROGRAM BALANCE	\$9,665,561
Active Vehicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757	PRELIMINARY BALANCE AS OF JUNE 30, 2020	\$7,964,287		
Active Vehicles as of June 30, 2020 220,348 Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757	PENDING GRANTS APPROVED BY COUNCIL	\$0	March 31, 2019 Registrations (Gas Tax FY20 Revenue)	219,157
Vehicles registered during FY20 79,379 WI Resident Trail Passes Sold during FY20 80,017 Discount Trail Passes Sold during FY20 64,757				,
Discount Trail Passes Sold during FY20 64,757				,
			WI Resident Trail Passes Sold during FY20	80,017
NR Trail Passes Sold during FY20 22,438			Discount Trail Passes Sold during FY20	64,757
			NR Trail Passes Sold during FY20	22,438

¹These are contra revenues NOT expenses. They are classified on DNR's accounting system as contra revenues and our revenue total will not tie out without these in this section. A contra revenue is defined a deduction from the gross revenue reported by a business, which results in net revenue.

² The question has been raised why aren't expenses shown as a negative on this financial. We did this for simplicity. True accounting format would have revenues with a negative balance, and contra revenues and expenses with a positive balance. This can be confusing to users so we chose to present all amounts as positive.

³ Snowmobile Enforcement and Training Costs are moved onto this appropriation (370) if necessary. There are other appropriations within DNR that can pay for these costs. Those other appropriations do not appear on this financial statement. In a low snow year, we may not see any charges here. That is not because there were no snowmobile enforcement and training costs, but rather a different appropriation covered those costs. The decision of how much cost to transfer here is made by the Law Enforcement Management Accountant.

Reference # Description of Line Item

Reference # Description of Line Item			
	Revenues (unassigned)		
1			
1	Prior year unused balance from Preliminary Fiscal Year End Report June 30, 2019 (FY2019)		
2	Carryover encumbrances from FY2019		
3	The report from FY2019 used preliminary information. This line adjusts the preliminary		
3	information to the actual balance per the final condition statement.		
4	#C x \$30 less expenses (C = Active registrations during FY)		
5	\$30 x dealer registrations less transaction expenses		
6	Municipal registrations		
7	\$30 x dealer registrations less transaction expenses		
8	Snomobile Dealer Replacement Decals		
9	Snowmobile Replacement Decals		
10	Snowmobile Replacement Certificates		
11	Antique Registrations		
12	Antique Renewals		
13	# x \$30 less transaction expense		
14	# x \$50 less transaction expense		
15	# X \$10 less transaction expense		
16	\$5 per less transaction expense		
17	Interest distribution for snowmobile accounts		
10	Grant from a prior year that were either cancelled or cost less than the advance, so money was		
18	returned to the snowmobile fund.		
19	Pending financial transactions		
20	Finance/accounting item for licensing agents		
21	Revenue from other sources.		
22	Moves to segregated side because must be used for supplemental maintenance first.		
	Expenses		
23	Appropriation 574 Maintenance		
24	Appropriation 574 Development		
25	Appropriation 574 supplemental		
26	Maintenance on DNR-managed trails		
27	Development project expenditures on DNR-managed trails		
	Snowmobile Enforcement and Training Costs are moved onto this appn (370) if necessary. There		
	are other appns within DNR that can pay for these costs. Those other appns do not appear on		
28	this financial statement. In a low snow year, we may not see any charges here. That is not		
20	because there were no snowmobile enforcement and training costs, but rather a different appn		
	covered those costs. The decision of how much cost to transfer here is made by the Law		
	Enforcement Management Accountant.		
29	Appropriation 552		
30	All state administration: Staff from grants, registration, finance, technology services and DNR &		
	DOA administrative charges.		
31	Council expenditures during FY (Council's budget)		
32	All state administration: Staff from grants, registration, finance, technology services and DNR &		
	DOA administrative charges.		
33	All state administration: Staff from grants, registration, finance, technology services and DNR &		
	DOA administrative charges.		

2.4	All state administration: Staff from grants, registration, finance, technology services and DNR &					
34	DOA administrative charges.					
35	Amount committed to grants that haven't been completed at fiscal year end (maintenance					
35	and/or development)					
36	For miscellaneous Adjustments					
37	Used in calculation to determine available funds for development grants (August funding					
37	meeting)					
Assigned Revenue (must be used for certain purposes)						
	We spend gas tax funds first, the carryover hear is due to the NR trail pass supplemental surplus					
38	we're maintaining for a big snow year. This balance is close to \$0.00 after a big snow year when					
	supplemental is pro-rated.					
39	Carryover encumbrances from FY2019					
40	The report from FY2019 used preliminary information. This line adjusts the preliminary					
	information to the actual balance per the final condition statement.					
41	Registrations from prior year \times 50 \times .309 = Gas Tax Transfer amount					
42	#41 x .55 = Gas Tax Supplement amount					
43	Snowmobile Safety Education Revenue					
44	#22 moved to the assigned revenue side for supplemental use					
	Expenses					
45	Appropriation 575 Maintenance					
46	Appropriation 575 Development					
47	Appropriation 575 Supplementatl					
48	Appropriation 569 Supplemental					
49	Safety and Training expenses - can vary based on Law Enforcement accountant's discretion and					
49	lapse requirements					
50	Amount committed to grants that haven't been completed at fiscal year end (maintenance					
30	and/or development) - funds have been reserved on the accounting system					
51	Miscellaneous adjustments.					
52	Used to determine available funds for development grants (August funding meeting)					