

 <p style="text-align: center;">STATE OF ALASKA DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES</p> <p style="text-align: center;">Policy and Procedure</p>		POLICY AND PROCEDURE NUMBER 06.02.001	PAGE 1 of 17
		EFFECTIVE DATE July 3, 2006	
SUBJECT Financial Reporting Structures in AKSAS		SUPERSEDES see list at end	DATED see list at end
TITLE Finance	CHAPTER Financial Reporting	APPROVED BY Signature on File	

PURPOSE

This formalizes the policy and procedure of the department on its financial reporting structures in the Alaska Statewide Accounting System (AKSAS).

POLICY

The department's financial reporting structures in AKSAS will be established, maintained, and modified in accordance with the following procedure.

PROCEDURE

Financial reporting structures are hierarchies created to account for and report financial activity. Financial transactions are recorded and reported by entity or entity structure. The relationship of each entity or entity structure to the hierarchy is defined by its assigned logical level and reporting relationship. Financial activity is summarized from the bottom up, beginning with the entity where the individual financial transaction is recorded.

The step-by-step procedure for creating structure transactions is in the AKSAS Structural Maintenance Manual (structure manual) maintained by the Department of Administration, Division of Finance (DOF). A copy of the structure manual is kept by DOT&PF's Division of Administrative Services headquarters unit (HQ DAS).

The AKSAS Entity Structure in General

An AKSAS entity is a five-digit number from 00001 to 99999. DOF assigns each department a range of numbers within each entity or entity structure.

Nine entity structures are available in AKSAS:

- Appropriation (AR)
- Project (PJ)

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- Contract (CO)
- Grant (GR)
- Organization (OR)
- Fund (FU)
- Program (PR)
- Account (AC)
- Responsibility Distribution (RD)

The first six are financial reporting entity structures. Financial information is reported to these entities by assigning collocation codes (CCs) and ledger codes (LCs) to the entities.

A PR entity is assigned to a CC and may be used on a financial transaction.

AC entities are maintained for the real and nominal accounts (assets, liabilities, equities, revenues, and expenditures). An AC code is a required part of the "FQA" (fully qualified account) and must appear on each line of coding in a financial transaction.

The RD structure is used to maintain security and access codes for AKSAS users.

Use "indented structure" or "next lower level" on the AKSAS inquiry screen to look at the detail level of any entity structure.

Creating a Financial Reporting Structure

DOF retains control of and responsibility for all financial accounting structures. However, DOF has delegated responsibility to HQ DAS for additions and changes to DOT&PF's financial structures. HQ DAS has created definitions for each accounting structure and has established specific rules for how each structure is used. Following are the general rules for each structure.

A reporting structure is created from the top down by defining the necessary levels of detail and number of entities at each level. The structures are displayed as an indented structure in AKSAS. Entities are identified at each level by number and name, logical level, and the entity it reports to.

Entity numbers and names are user defined according to the way the structure is used to account for and summarize financial data. Reports-to relationships and logical levels define the relationship of the entity to the rest of the hierarchy. These relationships are used by AKSAS in applying controls and in reporting.

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The **reports-to relationship** defines the exact location of an entity in a reporting structure by specifying the next higher level entity through which its activity is summarized. For example, a PJ/phase reports to a PJ. In summarizing financial data for reporting, AKSAS traces a path from the bottom to the top of the structure through reports-to relationships.

Each entity in the reporting structure is assigned a **logical level** (LL) number corresponding to its relationship to entities above and below it. The LL is used for subtotalling in management reporting.

LLs provide flexibility in summarizing financial activity since they need not be used in consecutive order. An entity physically on the second level of the structure may be assigned LL 5 or LL10. Another entity in the same structure may have LL 3. The only requirement is that the LL number assigned to an entity be greater than the LL number assigned to its reports-to entity.

Appropriation Structures

DOT&PF maintains two separate appropriation (AR) structures, the state legislative act appropriation (SLA AR) structure (entity numbers 57000-66999) and the DOT&PF project development authorization appropriation (PDA AR) structure (entity numbers 80000-89999). The **SLA AR** refers to the appropriation and/or allocation level within a legislatively approved bill. The **PDA AR** is the internal authorization established by DOT&PF for projects funded by an SLA AR. The DOT&PF operating budget AR structure hierarchy reports to AR 00028. The DOT&PF capital budget AR structure hierarchy reports to AR 00075. The PDA AR structure reports to AR 80000.

HQ DAS is responsible for establishing and maintaining entities at and below LL 20 for all AR structures. All transactions to add or change AR structures must be approved by HQ DAS. In addition, DOF must approve all transactions affecting SLA AR structures.

DOT&PF State Legislative Act Appropriation (SLA AR) Structure

The SLA AR structure is used to record the operating and capital budgets authorized by the legislature. Maintenance of the SLA AR structure above LL 20 chapter level is the responsibility of DOF. The upper level structure does not change from year to year.

Assignment of AR Numbers for SLA Operating and Capital Budget

DOT&PF has been assigned AR 57000 to 66999. HQ DAS maintains control of the numbers and assigns blocks to the regions.

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A **chapter** SLA AR appropriation entity is established at LL 20 and reports to the DOT&PF operating budget appropriation entity AR 00028 or the DOT&PF capital budget appropriation entity AR 00075. The **appropriation** SLA AR entities are established at LL 50 and report to the chapter SLA AR entity. If the SLA AR is allocated, **allocation** SLA AR entities are established at LL 70 and report to the appropriation SLA AR entity. If the SLA allocation has multiple funding sources (e.g., GF, MHTAAR, and AMHS), **funding source** SLA AR entities are established at LL 74, 75, or 76. (See discussion below.) The appropriation structure between LL 20 and LL 70 is the same for all departments and is mandated by DOF.

SLA operating and capital budget AR entities are the responsibility of HQ DAS. Requests to change the operating budget AR structure should be made in writing to HQ DAS.

DOT&PF Use of AR's between LL 71 and LL 99 in the Operating Budget

SLA ARs at LL 80 are assigned for each revenue source that funds an LL 50 or LL 70 operating AR. General fund (GF), fund transfer, budgeted leasing revenues, and indirect cost allocation plan (ICAP) revenues are classed as general operating revenues (GOR). These funding sources are combined in one LL 80 AR. A separate LL 80 AR is established for other restricted revenues such as designated program receipts, revenues from federal agencies, and interagency receipts.

For example, Statewide Administrative Services is funded for \$1,774,100 -- \$1,104,700 in GF, \$378,400 in ICAP, and \$291,000 in fund transfers. One LL 80 AR would be established and all funding would be recorded in this AR.

LL 70 AR – Statewide Administrative Services

LL 80 AR – Statewide Administrative Services GOR

In another example, Central Design & Engineering is funded for \$12,317,700 -- \$164,000 in GF, \$2,453,400 in ICAP, \$9,140,500 in direct capital improvement project (CIP) receipts, \$243,100 in designated program receipts, \$234,500 in receipt supported service receipts, and \$82,200 in interagency receipts. Six LL 80 AR's would be established for the LL 70 AR. One would be for the general operating receipts GF and ICAP, the budgeted interagency receipts (I/A), the designated program receipts, the receipts for services revenues, and the direct CIP. Another LL 80 would be established for the unbudgeted I/A not included in the original operating budget legislation.

LL 70 AR – Central Design & Engineering Standards

LL 80 AR – CE D&ES GOR

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LL 80 AR – CE D&ES Bdgt I/A
LL 80 AR – CE D&ES Desg Prgm Rec
LL 80 AR – CE D&ES Rec for Srv
LL 80 AR – CE D&ES CIP
LL 80 AR -- CE D&ES Unbgt I/A

DOT&PF Use of ARs between LL 71 and LL 99 in the Capital Budget

Capital budget AR entities between LL 70 and LL 99 are the responsibility of HQ DAS.

The funding source of each capital appropriation is defined in the legislation. DOT&PF creates an LL 74, LL 75, or LL 76 AR to each LL 50 appropriation or LL 70 allocation to define the funding sources.

The LL 74 entities represent the GF funding source. In AKSAS the indicator "S/" is used to identify the AR as state or general fund. This indicator is placed at the beginning of the short and long description section of the AR.

The LL 75 entities represent the federal receipts funding source. This means that each dollar expended will be reimbursed by a federal agency. In AKSAS the indicator "F/" is used to identify the AR as federal receipts. This indicator is placed at the beginning of the short and long description section of the AR.

The LL 76 entities represent other funding sources that are not reimbursed by federal receipts or GF funding sources. This LL includes ARs from the international airport revenue fund, highway equipment working capital fund, bond funds, quasi-public corporations (e.g., the Alaska Housing Finance Corporation and the Alaska Student Loan Corporation), etc. In AKSAS the indicator "O/" is used to identify the AR as other. This indicator is placed at the beginning of the short and long description section of the AR.

Some ARs are for projects in all regions. The Division of Program Development may allocate an amount for each region. That office will request a separate AR for each region. The regional AR is at the level that indicates the fund source. For example, if a statewide match appropriation is all GF, a separate AR at LL 74 would be established for each region.

Reimbursable services agreements (RSA) AR entities are treated as appropriations and are established at LL 50. A funding source AR (LL 74, LL 75, or LL 76) entity is not established for each RSA LL 50 AR.

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Project Development Authorization Appropriation (PDA AR) Structure

DOF has assigned range 80000-89999 for PDA AR structures. HQ DAS maintains control of these numbers and assigns blocks to regional project control offices. All PDA ARs report to regional summary PDA ARs (LL 60). The regional ARs report to entity 80000.

An appropriation entity at LL 70 is established for each capital project. An appropriation at LL 80 is established for each phase of a federal highway or federal airport project that will be edited by Third Party Billing System (TPBS) edit tables.

All transactions to add or change the PDA AR structure are entered by the regional project control offices. Transactions are reviewed and must be approved by the CIP management and finance unit of HQ DAS. Transactions affecting PDA AR structures are monitored but not approved by DOF.

Organization Structure

The organization (OR) structure provides financial information across ARs and FUs. OR is linked to ARs and FUs through CCs. An agency's financial transactions are recorded to an OR each time they are recorded for an AR.

DOF is responsible for maintaining the OR structure to the department level (LL10). Departments establish and maintain the structure below LL 10.

DOT&PF has been assigned OR numbers 57000-66999. HQ DAS retains responsibility for all changes to DOT&PF's OR structure. Requests for additions, changes, or deletions to the structure must be made in writing.

Below are the summary levels of DOT&PF's OR structure. This part of the structure does not change often.

57000 Department of Transportation & Public Facilities (LL 10)

57001 Capital and Project Responsibility
CCs for capital SLA appropriations (CCs in the 24000000-24099999 range) and capital project CCs (CCs in the 24400000-24499999 range) report to an OR code within this part of the OR structure. The capital project CCs report to an OR code assigned to a project manager. The ORACLE-based project information

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system uses the OR code to gather and report the status of projects assigned to each project manager.

- 57002 CCs for operating SLA appropriations (CCs in the 16000000-16999999 and 25000000-25999999 ranges) report to an OR code within this part of the OR structure.
- 57003 Remaining CCs for operating appropriations that terminated in 2000 and prior report to an OR code in this section of the OR structure. These OR codes will be deleted as soon as the old CCs achieve zero balance and are deleted from AKSAS by DOF.

Collocation Codes

A collocation code (CC) is required for any financial transaction to process in AKSAS.

The general requirements for establishing a CC are contained in the structure manual. The information provided here describes DOT&PF's specific requirements.

DOT&PF has been assigned CC ranges 16000000-16999999, 24000000-24999999, and 25000000-25999999. The 16XXXXXX range is assigned to record State Equipment Fleet (SEF) operating budget authorizations and actuals. The 24XXXXXX range is assigned to record capital budget and capital project authorizations and actuals. The 25XXXXXX range is assigned to record operating budget authorizations and actuals.

HQ DAS retains control of all CCs assigned to this department. Blocks of CC numbers are assigned to regional budget analysts and project control offices. All CC additions, changes, and indicative changes must be approved by HQ ASD.

Most SEF activity is recorded in the CCs 16000000-16999999. Some SEF activity is also recorded in CCs in the 25XXXXXX-25999999 range.

Within the 24XXXXXX range, the 244XXXXXX block is used to record authorizations and actuals for the PDA ARs.

Establishing CCs for DOT&PF

It is the general policy to limit the number of CCs online in AKSAS to as few as possible. If financial information can be gathered using a current CC in combination with another reporting entity or an LC, a new CC should not be added. All CC additions, changes, and indicative changes must be approved by HQ DAS.

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Special notes for change CC transactions:

Change CC transactions are used only when the reports-to entity is being changed. DOF reviews and approves all change CC transactions. If an indicative change could be used to effect the change, DOF will not authorize the transaction.

If a change CC request is to change the reports-to AR, the new reports-to AR must be within the same total control AR vein as the existing reports-to AR. Under no circumstance will DOF authorize a change CC if the desired result crosses total control ARs.

If there is financial activity on the CC, it must be inactivated and a new CC added to the desired AR. However, if no financial transactions have processed against the CC, it can be deleted and then added to the desired AR.

Short and Long Descriptions

Capital project CCs for a phase of a capital project must begin with the one-digit phase number. For example, CC 244XXXXX is added for the construction phase of federal highway project Resurface Glenn Hwy MP 10-20.5. The short and long description of the CC must begin with a "4" -- "4Resurface Glenn MP 10-20.5."

Appropriation

A CC established by a DOT&PF region must report to an AR. A CC established for fund only activities does not report to an AR and is added when necessary only by HQ DAS.

Fund and Organization

A CC must report to an FU and an OR. The FU on the CC is the same as the FU on the AR assigned to the CC. The OR assigned to the CC will usually describe the responsible agency or office. See the section on organization structure for more on this.

Default Program Code and Add Program

All CCs established for DOT&PF are assigned to PR 57001 when they are established. By doing this, all financial activity recorded in a CC is also recorded in a PR. PR 57001 is used as a default only. A specific PR is required on each expenditure line of a financial transaction coded to a capital project. Operating financial transactions may be coded to a specific PR. Yes in the "add program" field allows a PR other than 57001 to be used with the CC. This indicator must always be Yes.

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Default Ledger Code and Ledger Code Override

All CCs established for DOT&PF are assigned a specific or regional default LC. Each financial transaction line coded to a capital project CC must also be coded to a specific project LC. Yes in the "ledger code override" field allows an LC other than the default to be used with the CC. This indicator must always be Yes.

Program Structure

A program (PR) code can be used on a financial transaction to gather or describe costs if a department has established a PR structure. This field on a financial transaction is optional. If the PR field is left blank, the transaction will still process in AKSAS.

DOT&PF has chosen to establish a PR structure and to require that this field be completed on most financial transactions.

DOT&PF has been assigned PR numbers 57000-69999. HQ DAS retains responsibility for all changes to DOT&PF's PR structure. Requests for additions, changes, or deletions to the structure must be made in writing.

Below are the summary levels of DOT&PF's PR structure. This part of the structure does not change often.

58000	Department of Transportation & Public Facilities
57995	Time and Equipment Distribution Summary PRs in this summary may be used to record some timesheet costs both for personal services and for vehicle use.
58001	Equipment Maintenance and Repair PRs in this summary describe type of vehicle repair and maintenance performed by SEF. These PRs can also be used to describe vehicle repairs performed by private vendors.
58002	Third Party Billing Funding Sources PRs in this summary are used on active financial lines of a capital project funding RSA. A capital project funding RSA is the RSA that encumbers project authorization in the SLA appropriation. The TPBS uses the PR to define the revenue source of the SLA AR. There are separate codes for each type of revenue source such as federal, I/A, program receipt, GF, etc.

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- 58007 Title 17 Lease Revenue
PRs in this summary describe the source of leasing revenue. There are specific PRs for building permit processing fees, late notice fees, etc.
- 58100 Maintenance and Operations Activity Summary
This summary contains PRs for facility maintenance and operations under 66020. These PRs are valid and should be used to describe facility maintenance costs.
- 58502 CIP Activity Summary
This summary contains PRs that describe work performed on capital projects. A PR is required on each financial line coded with a CIP project CC. This is a required field for capital project transactions.
- 58600 Maintenance and Operations Activities
This summary contains PRs that describe tasks performed by highway and aviation maintenance and operations. A PR is required on each financial line coded to a highway and aviation maintenance and operations CC to accommodate the maintenance management system.
- 59001 Alaska Marine Highway System
This summary contains PRs for marine highway vessels. Very few marine highway financial transactions use PRs.
- 59100 ICAP Revenue Summary
This summary contains PRs that define, by project type, the source of revenue recovered for indirect costs. There is a separate PR for federal highway projects, federal aviation projects, federal planning projects, state highway projects, etc.
- 61000 Highway Equipment Working Capital Fund Accounts Receivable
This summary contains PRs that SEF uses to define how much has been received or billed to each state agency that uses SEF services. Each state agency has a unique PR for recording revenue and accounts receivable.
- 66009 Old Inactive Maintenance and Operations Activity

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This summary contains unused, inactive PRs that are no longer required or that have been replaced. PRs in this summary should not be used.

- 66010 Administration and Leave Summary
This summary contains PRs that describe leave type and miscellaneous activities performed by administrative offices. These PRs should not be used with operating CCs for highways and aviation, facility, SEF, or marine highway, nor with CCs for capital projects. There are specific PRs for those activities.
- 66013 Materials Lab Summary
This summary contains PRs that classify costs incurred by the small cost allocation plans.
- 66019 Miscellaneous Discontinued Programs
This summary contains unused, inactive PRs that are no longer required or that have been replaced. PRs in this summary should not be used.

Project Structure

The project (PJ) structure provides inception-to-date and chart of account year reporting of financial activity. Financial transactions are recorded to PJs through the use of LCs. If the LC is also linked to a CO entity and a GR entity, financial activity can be reported across all three entity structures.

DOF is responsible for maintaining the PJ structure to the department level (LL 10). Departments establish and maintain the structure below LL 10.

DOT&PF has been assigned PJ numbers 50000-79999. HQ DAS is responsible for the department's PJ structure and controls the structure to LL 99. Changes to the capital PJ summary section below LL 68 are delegated to regional project control offices. Requests to modify any other section of the PJ structure or the capital PJ summary above LL 69 must be made in writing to HQ DAS.

Below are the summary levels of DOT&PF's PJ structure. This part of the structure does not change often.

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- 50000 Department of Transportation & Public Facilities (LL 10)
- 50003 Operating Mode Summary (LL 20)
This structure collects operating costs by LC for type of state-maintained facility such as airport, road/highway, building, or harbor, or by category such as reimbursable or overhead/administration. This structure has regional summary levels.
- 79829 CIP Summary
This structure collects capital project costs by LC. There are lower level summary PJs for active, complete, and closed projects. This structure is used to gather financial information for DOT&PF's indirect cost allocation plan, the state's comprehensive annual financial report, the annual federal schedule of assistance to states, many other important reports, and the automated TPBS. Because the integrity of this structure is key to gathering accurate financial information, great care must be used whenever it is modified, whether by a region or by HQ DAS.
- 79998 Default or Nonspecific Project LCs
This structure collects default LCs and other LCs established for non-project-specific purposes not specified elsewhere in the PJ structure.

Contract Structure

The contract (CO) structure provides inception-to-date and chart of account year reporting of financial activity. Financial transactions are recorded to the CO structure through the use of the LC. If the LC is also linked to a PJ entity and a GR entity, financial activity can be reported across all three entity structures.

DOF is responsible for maintaining the CO structure to the department level (LL 10). Departments establish and maintain the structure below LL 10.

DOT&PF has been assigned CO numbers 50000-79999. HQ DAS assigns blocks of CO numbers to regional staff. All CO addition, change, and indicative change transactions require approval by HQ DAS.

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Below are the summary levels of DOT&PF's CO structure. This part of the structure does not change often.

- 50000 Department of Transportation & Public Facilities
 - 63000 All Overhead, Labor, and Default Rates
This structure collects overhead, labor, and default costs. The costs are used to develop DOT&PF labor rates. All overhead and default LCs are "pointed to" or "report to" a CO number in this part of the CO structure.
 - 63300 Operating RSA Summary
This structure collects all operating budgeted and unbudgeted RSAs. A unique CO and LC is established in AKSAS for each RSA. The CO and LC are entered into AKSAS by regional staff and approved by HQ DAS. Specific information for establishing RSA CO structures is in the department's RSA guide.
 - 67100 Statewide Election Summary
This structure is available to collect costs by senate and house district. The election district information in AKSAS does not reflect the 1990 reapportionment plan. This part of the CO structure is out of date and is not used to report financial data. Most LCs for capital projects report to a contract in this structure.

Grant Structure

The grant (GR) structure provides inception-to-date and chart of account year reporting of financial activity. Financial transactions are recorded to the GR structure through the use of LCs. If the LC is linked to a PJ entity and a CO entity, financial activity can be reported across all three entity structures.

DOF is responsible for maintaining the GR structure to the department level (LL 10). Departments establish and maintain the structure below LL 10.

DOT&PF has been assigned GR numbers 50000-79999. HQ DAS retains responsibility for all changes to DOT&PF's GR structure. Requests for additions, changes, or deletions to the structure must be made in writing.

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Below are the summary levels of DOT&PF's GR structure. This part of the structure does not change often.

- 50000 Department of Transportation & Public Facilities (LL 10)
- 53000 Operating Summary (LL 20)
- 53005 Measurement Standards & Commercial Vehicle Enforcement (LL 25)
This structure collects operating costs by LC for Measurement Standards & Commercial Vehicle Enforcement (MS&CVE). Any LC established for MS&CVE must report to a GR code in this structure.
- 53007 Marine Highway Operating (LL 25)
This structure collects operating costs by LC for marine highway activities. Any LC established for the marine highway system must report to a GR code in the structure.
- 53008 AIAS Operating (LL 25)
This structure collects operating costs by LC for international airport system activities. Any LC established to identify operating costs for the Anchorage International Airport, the Fairbanks International Airport, or the airport system office must report to a GR code in this structure.
- 53009 Statewide Facilities Maintenance and Operations (LL 25)
This structure collects operating costs for state facilities maintained by the department. Any LC established to track costs for a facility must report to a GR code in this structure.
- 55000 Statewide Highways and Aviation Maintenance and Operations (LL 25)
This structure collects operating costs by station/location for all LCs established for state-maintained airports, highway segments, roads, bridges, etc.

It is very important that every LC established to collect costs for a highway or maintenance activity report the correct GR in this structure. The maintenance management system uses this part of the GR structure in AKSAS to collect costs

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for each station. This will work only if each LC is pointed to the correct station.

54050 Project Development Authorization (PDA) Summary (LL 20)
This structure collects LCs established for all capital projects by type. LC type in this case is determined by whether the costs recorded are participating, nonparticipating, or deferred.

It is very important that every LC established for a capital project report to the correct GR in this structure. Financial transactions coded to an LC that reports to a participating GR code will be edited by the TPBS. These costs will be at least partially reimbursed by the Federal Highway Administration or Federal Aviation Administration.

Ledger Codes

Financial transactions are recorded to PJ, CO, and/or GR structures by including the ledger code (LC) on the financial lines. An LC can be assigned to only one PJ, CO, and/or GR entity. However, a PJ, CO, or GR may have more than one LC assigned to it.

For example, LCs could be assigned to each ten-mile section of a road and to each bridge along the road, with all the LCs reporting to the same CO number. The CO number could be used to collect all maintenance costs for that road. The LCs for the bridges could be assigned to a GR that would collect costs for all bridges. By assigning LCs to a combination of entities, financial activity can be reported to meet the needs of the regions and the department.

Default Ledger Codes

DOT&PF has established default LCs. The default LCs identify transactions that may require further action. On the financial operating side, a default LC may be used with a CC to identify errors such as transactions requiring agency journal entry transactions or revenue clearing. Not all CCs have a default LC listed on the structure.

If a default LC has been assigned to a CC, AKSAS will automatically include the default LC on all financial transactions coded to the CC unless a specific LC is used. In order for a specific LC to override the default LC, the CC structure must state "Yes" in the "LC override allowed" section.

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Assignment of Ledger Codes

DOT&PF's LC ranges are 30000000-30999999 and 32000000-39999999. HQ DAS has retained control of LCs and assigns blocks of LC numbers to regions when requested.

AKSAS add and change LCs require approval by HQ DAS. Indicative changes do not require approval as long as the input and source RDs are the same.

Reports to Project

LCs for capital projects must report to the phase level PJ. LCs for operating cost collectors should report to a PJ. See the project section for details.

Reports to Contract

LCs for tracking operating budget reimbursable costs must report to a specific regional CO number. Other LCs are not required to report to a CO. See the contract section for details.

Reports to Grant

LCs for capital projects must report to a GR. LCs for operating cost collectors should report to a GR. See the grant section for details.

The procedure for structure input is found in the DOF AKSAS manual.

* * *

This policy and procedure supersedes:

FMOM 03.05.010 dated March 15, 1995
FMOM 03.10.010 dated March 15, 1995
FMOM 03.10.020 dated June 6, 1994
FMOM 03.10.030 dated March 24, 1995
FMOM 03.10.040 dated March 31, 1995
FMOM 03.10.041 dated November 6, 1995
FMOM 03.10.050 dated March 31, 1995
FMOM 03.10.060 dated March 24, 1995
FMOM 03.10.070 dated March 24, 1995
FMOM 03.10.080 dated February 28, 1995
FMOM 03.10.090 dated March 24, 1995

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FMOM 03.10.100 dated June 6, 1994
FMOM 03.15.010 dated March 15, 1995
FMOM 03.15.020 dated March 15, 1995

FMOM = Financial Management Operations Manual

AUTHORITY

AS 37.05.140
AS 37.05.150

IMPLEMENTATION RESPONSIBILITY

Director of the Division of Administrative Services, headquarters finance staff, regional finance staff, and regional project control staff

DISTRIBUTION

All state employees via the DOT&PF website