

**Michigan Department of State**  
**Financial Reporting – Quarterly Spotlight on Spending Report**  
**June 2009**

**SUMMARY:**

The following details the process for preparing a summary report of all department expenditures for the fiscal year on a quarterly basis.

**RESOURCES:**

Management Information Database (MIDB)  
Report Management & Distribution System (RMDS)  
Excel Software  
Adobe Professional Software

**DATA COMPILATION:**

1. Review Report Management & Distribution System (RMDS) Report Titled “DAFR9670 - Analysis of Operating Revenues and Expenditures by Source”.
  - a) Print pages that contain total (Year to Date) expenditures for all appropriated funds.
2. Run query from tables in Management Information Database (MIDB) that includes the following data elements for all expenditures for the year to date:

Appropriated Fund Number  
Agency Object Number (AOBJ) Description  
Vendor Name  
Transaction Amount

- a) Copy and paste query to an Excel spreadsheet.
- b) Total the Transaction Amounts.
- c) Reconcile Transaction Total to the “Analysis of Operating Revenues and Expenditures by Source” report totals from Step 1.
- d) Review transactions by Agency Object (AOBJ)
  1. Add a column to the Excel spreadsheet titled “CATEGORY” to classify the type of expenditure based on the desired categories:  
Sample Categories:
    - Building Occupancy/Capital Lease
    - Contractual Services & Supplies
    - Credit Card Charge Fees
    - Employee Travel & Other Expenses
    - Grants & Payments to Local Units
    - Information Technology

License Plates  
Miscellaneous  
Salaries & Wages  
Telecommunications & Utilities

2. Add the vendor name to the Excel spreadsheet for the expenditure transactions that do not have one.

**REPORT PREPARATION:**

1. Prepare three tables (pivot type) in Excel using the data from step 2 under Data Compilation.
  - a) Summarize expenditures by Appropriated Fund, Category and Amount.
  - b) Add the Agency Object (AOBJ) Description to the information in step 1.a. and summarize the expenditures by AOBJ description within each category.
  - c) Add the vendor name to the information in step 1.b. and summarize the expenditures by vendor within each AOBJ description.
  
2. Prepare Total Salary Expenditures by employee classification in Excel by running a query from tables in Management Information Database (MIDB) to capture Payroll Expenses by Employee. (This query provides salary and wage expenditures by employee and job description.)
  - a) Reconcile query results to totals derived earlier for Agency Object (AOBJ) “Salaries and Wages” (see Step 1.a. under Data Compilation)
  - b) Updates query results with transactions from reconciliation.
  - c) For each employee having more than one Job Description, combine total salaries for that employee and assign to current Job Description.
  - d) Subtotal query results to calculate sum of salary and wages and count of Job Description.
  
3. Convert the spreadsheets prepared in Report Preparation steps 1 and 2 into a single PDF file with desired formatting.
  
4. Publish PDF File to Web.