



State Of Idaho Uniform Accounting & Reporting Manual

FOR THE STANDARDIZATION OF
LOCAL GOVERNMENT REPORTING PRACTICES

Approved Version
As of March 6, 2025

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Introduction

The Interim Uniform Accounting & Reporting Manual serves as a comprehensive guide to create uniformity in the reporting of all Local Government Entities in the State of Idaho for the provisional period until a final version is completed and approved by the Committee on Uniform Accounting and Transparency.

This manual aims to ensure consistency, transparency, and accountability in financial reporting, facilitating management and oversight of public funds. The principles and procedures outlined in this manual are intended to aid entities in ensuring accuracy in financial data, enhance comparability across different jurisdictions, and comply with regulatory requirements. This interim version provides essential guidelines and best practices to support entities in Local Government Entity Central Registry reporting requirements.

Background

House Bill 73 (2021 Idaho Legislative Session)

House Bill (HB) 73, effective July 1, 2021, signified a concerted effort to standardize accounting procedures, enhance internal controls, and promote uniformity in financial reporting. HB 73 enabled the State Controller's Office (SCO) to provide data through uniform accounting, budgeting, and financial reporting procedures for all counties, cities, urban renewal districts, and all other local districts. HB 73 also requires that uniform data provided by local entities be displayed by the State Controller's Office (SCO) on an SCO-maintained online platform by January 1st, 2025. The State Controller's Office aims to assist all levels of government as defined in sections 67-1075 and 67-1076, Idaho Code, in their responsibility to display financial data publicly to increase transparency for Idaho citizens and accountability of those entrusted with managing state government funds.

Section 67-1075, Idaho Code: Uniform Accounting Practices and Procedures

From HB 73, Section 67-1075 was added to Chapter 10, Title 67, in Idaho Code to task the State Controller's Office (SCO) to "create and maintain a uniform accounting manual for local governmental entities that reflects best practices, with the assistance and approval of the committee on uniform accounting and transparency for local governmental entities." (Idaho Code 67-1075, 2021). The purpose of the Uniform Accounting Manual is to "define and classify the various funds, accounts, grants, and other financial structures by account title as necessary for the uniform reporting of accounting, budgeting, and financial reporting information, including estimated and actual revenues and expenditures" (Idaho Code 67-1075, 2021).

Section 67-1076, Idaho Code: Local Governmental Entities Registry

HB 73 also added Section 67-1076 in Idaho Code to define the entities that will utilize this manual, including “all cities, counties, entities governed by Chapter 20, Title 50, Idaho Code, authorities, and districts organized as separate legal and reporting entities under Idaho law and includes the councils, commissions, and boards as appointed or elected and charged with fiscal management responsibilities of the local government entity. If a local governmental entity is governed by the provisions of section 33-701, Idaho Code, such entity is not required to comply with the provisions of this section.” (Idaho Code 67-1076, 2021). Several components of this section in Idaho Code outline the duties of local entities, all of which culminate in the annual reporting of financial data and the regular reporting of transactional data to the Local Governmental Entities Registry (“Central Registry”).

Section 67-448, Idaho Code: Committee on Uniform Accounting and Transparency for Local Government Entities

The purpose of this section of Idaho Code added by HB 73, was to establish the Committee on Uniform Accounting and Transparency for Local Government Entities. Section 67-448, Idaho Code provides the following guidelines, purpose, and responsibilities for the committee:

- (2) The committee shall consist of seven (7) members comprised as follows:
 - (a) Three (3) members of the senate, one (1) of whom shall be the chairperson of the senate local government and taxation committee or his designee, one (1) from the majority party appointed by the president pro tempore of the senate, and one (1) from the minority party appointed by the minority leader;
 - (b) Three (3) members of the House of Representatives, one (1) of whom shall be the chairperson of the House Revenue and Taxation Committee or his designee, one (1) from the majority party appointed by the speaker of the house, and one (1) from the minority party appointed by the minority leader; and
 - (c) The State Controller or his designee.
- (3) The co-chairs of the committee shall be the chairperson of the Senate Local Government and Taxation Committee and the chairperson of the House Revenue and Taxation Committee or their designees. Legislative appointments to the committee shall be for the term of office of the member appointed, and members shall serve at the pleasure of the appointing authority. The State Controller or his designee shall serve for the term of office of the State Controller, at the pleasure of the State Controller. Any vacancy shall be filled in a manner consistent with the appointment procedure set forth in this section, except the appointment shall be for

the remainder of the unexpired term. A committee member may be reappointed to the committee.

(4) The cochairs may appoint advisors with expertise in the fiscal affairs, including accounting and auditing responsibilities, of local governmental entities. Any advisors to the committee shall not receive compensation and shall not have voting privileges.

(5) The committee has as its primary duty and responsibility the collaborative task of developing, approving, monitoring, and revising as needed the uniform accounting, budgeting, and financial reporting system and manual for local governmental entities, pursuant to section 67-1075, Idaho Code. The committee shall by a simple majority approve the uniform accounting manual for local governmental entities and any revisions thereto.

(6) Legislative members of the committee are entitled to per diem at the direction of the President Pro Tempore of the Senate or the Speaker of the House of Representatives at the rates established by the citizens' committee on legislative compensation. No compensation shall be paid to the State Controller, but his designee, if not a state government employee, shall be reimbursed as provided in section 59-509(q), Idaho Code.

(7) The committee may direct the legislative services office to perform an audit on a local governmental entity, as defined in section 67-1076, Idaho Code.

(8) The committee may direct any local governmental entity, education provider, or state agency to provide financial information necessary to the state controller to fulfill his duties under the law.

(Idaho Code 67-448, 2021).

Accounting

Generally Accepted Accounting Principles (GAAP)

Generally Accepted Accounting Principles (GAAP) have established a hierarchy that sets forth what constitutes GAAP for all state and local government entities. GAAP for governments is primarily governed by the Governmental Accounting Standards Board (GASB). GASB establishes the accounting principles and standards that local governments must follow when accounting for transactions and preparing financial statements.

This manual intends to provide local government entities with reporting guidelines, not dictate how they do their accounting. Please continue to abide by GASB standards to ensure transparency and accuracy. For a complete list of GASB Statements, please refer to their website at <https://www.gasb.org/standards-and-guidance/pronouncements>.

Some key GAAP principles that apply to local government entities in Idaho include:

1. **Fund Accounting:** Local governments in Idaho, like elsewhere, must use fund accounting to segregate various activities and resources. This ensures that financial information is reported in a manner that is understandable and useful for decision-making. The following different types of funds are used by a local government:
 - a. Governmental Funds - primarily used to account for the sources, uses, and balances of current financial resources and often have a budgetary orientation.
 - b. Proprietary Funds - Used to account for operations for which a fee is charged to external users for goods or services.
 - c. Fiduciary Funds - Used to account for fiduciary activities, such as pension/benefit trust funds, investment trust funds, private-purpose trust funds, or funds that are custodial in nature.
 - d. (See the fund accounting table below for additional fund descriptions)
2. **Basis of Accounting:** Governmental funds follow the modified accrual basis of accounting and both proprietary and fiduciary funds follow the accrual basis. The modified accrual basis of accounting includes recording activity when it is measurable and available and accounting is done on the current resources method (basically the disclosure difference between modified and accrual). The accrual basis of accounting includes recording activity when an exchange takes place. (See the table below for a summary of the basis of accounting used by various funds)
3. **Consistency:** Local governments must apply accounting policies consistently from one period to the next to ensure comparability of financial information over time. Generally, local governments must apply accounting policies consistently

from one period to the next to ensure comparability of financial information over time as described in GASB Statement No. 100.

4. **Disclosure:** There's an emphasis on providing adequate disclosures in financial statements to ensure that users have all the necessary information to make informed decisions.
5. **Materiality:** Materiality plays a significant role in determining what information needs to be disclosed in financial statements. Transactions or events that are immaterial may not need to be separately disclosed.
6. **Budgetary Reporting:** Local governments in Idaho typically have specific requirements for budgetary reporting, including the comparison of actual financial results to budgeted amounts.
7. **Capital Asset Accounting:** GASB standards govern the accounting for capital assets, including their recognition, measurement, and reporting of depreciation. Specific to governmental funds, purchases of capital assets are accounted for as capital outlay expenditures.
8. **Long-term Obligations:** GASB standards also address the accounting for long-term obligations, such as bonds and other forms of debt. Specific to governmental funds, payments on long-term debt are accounted for as debt service expenditures.
9. **Financial Statement Presentation:** Local governments must follow GASB's standards for the presentation of financial statements to ensure consistency and comparability among entities.
10. **Revenue Recognition:** GASB provides guidance on when and how to recognize revenue, particularly important for local governments that rely on various revenue sources to fund their operations. Please note that revenue recognition is different for governmental funds under the modified accrual basis of accounting proprietary funds and fiduciary funds.
11. **Availability Period:** Collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The availability period is used within those funds that utilize the modified accrual basis of accounting.

Example: Fund Accounting	
Governmental Funds:	
General Fund	The primary fund used for current operations. Only one general fund can be reported.
Special Revenue	A fund is legally mandated and accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Debt Service	To account for resources that will be accumulated and used to service general debt.

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Capital Project	To account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition/construction of facilities and other capital assets.
Permanent Funds	To account for resources that are restricted to the extent that only earnings, and not principal, may be used to support programs for the benefit of the government.
Proprietary:	
Enterprise	To account for and report any activity in which a fee is charged to external users for the goods or services
Internal Service	To account for and report any activity that provides goods or services to other funds, departments, or agencies of the government. The type of fund should only be used when the reporting government itself is the predominant participant in the fund
Fiduciary Funds	

Example: Basis of Accounting		
Fund Type	Fund	Basis of Accounting
Governmental	General	Modified Accrual
Governmental	Special Revenue	Modified Accrual
Governmental	Debt Service	Modified Accrual
Governmental	Capital Project	Modified Accrual
Governmental	Permanent	Modified Accrual
Proprietary	Enterprise	Accrual
Proprietary	Internal Service	Accrual
Fiduciary		Accrual

Reporting

Local Government Entities Central Registry

Section 67-1075, Idaho Code stated that a central registry and reporting portal was to be maintained on the Idaho State Controller’s website. Furthermore, it stated that “the registry and reporting portal shall serve as the unified location for the reporting of and access to administrative and financial information of local governmental entities in this state.” (Idaho Code 67-1076, 2021). All local government entities must submit to the central registry with the exception of Local Education Authority (LEA) also known as School Districts pursuant to Section 33-701 Idaho Code.

Submission Requirements

As stated in Section 67-1076, Idaho Code, all cities, counties, and local government entities governed by Chapter 20, title 50, Idaho Code must submit the following information via the central registry and reporting portal on or before December 1st of every year:

- a. Administrative information
 - (i) The terms of membership and appointing authority for the governing board member of the local governmental entity;
 - a. Local Entity Authorizing Legislation

Idaho Code Section	District Type	Oversight	Taxing Authority
21-805	Airport (Regional)	ID Dept of Transportation	N
31-3908/31-3911	Ambulance	County Commissioners	Y
67-4907	Auditorium	District Court	Y
19-863A	Capital Crimes Defense Program	County Commissioners	N
27-108	Cemetery	County Commissioners	Y
50-102	City	County Commissioners	Y

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50-3103	Community Infrastructure	City or County Governing Body	Y
33-2104	Community College	County Commissioners	Y
31-101	County	Legislature	Y
42-2905	Drainage	District Court	Y
25-2604	Pest Extermination	County Commissioners	Y
22-303	Fair	County Commissioners	N
31-1407	Fire	County Commissioners	Y
42-3105	Flood Control	ID Dept of Water Resources	Y
25-2404	Herd	County Commissioners	Y
40-601	Highway	County Commissioners	Y
39-1325	Hospital	County Commissioners	Y
43-114	Irrigation	County Commissioners	N
42-4405	Levee	District Court	Y
33-2703	Library	County Commissioners	Y
39-2802	Abatement	County Commissioners	Y
31-4702	Museum	County Commissioners	N
70-1108	Port	County Commissioners	Y
31-4304	Recreation	County Commissioners	Y

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33-Ch 3	School	ID State Board of Education	Y
31-4903	Solid Waste	County Commissioners	N
50-2006	Urban Renewal	Municipalities	N
42-3202	Water and/or Sewer	District Court y	Y
42-3705	Watershed	ID Soil Conservation Commission	Y
22-4301	Weather Modification	County Commissioners	Y
22-Ch 24	Weed Control	County Commissioners	N
22-2719	Conservation	State Soil and Water Con. Comm	Y
42-5202	Ground Water	County	Y
50-1905	Housing Authority	Municipalities (Cities)	N
40-2105	Transit City	City/County	N
21-805	Airport (Regional)	ID Dept of Transportation	N

(ii) The official name, mailing address, and electronic mailing address of the entity;

(iii) The fiscal year of the entity; and

(iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity, and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.

b. Financial information

(i) The most recent adopted budget of the entity;

(ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year;

(iii) The date of its last independent audit; and

(iv) Any other information required by the uniform accounting manual for local governmental entities.

- c. Bond or other debt obligation information
 - (i) The cumulative dollar amount of all bonds or other debt obligations issued or incurred by the entity; and
 - (ii) The average length of term of all bond issuances or other debt obligations and the average interest rate of all bonds or other debt obligations.

Communications Timeline and Due Dates

Section 67-1076, Idaho Code states that every local governmental entity must submit to the online central registry and reporting portal on or before December 1st every year.

The following communications timeline will be followed for the central registry:

January

- 15 - Compliance Report sent to Tax Commission, Board of Commissioners and County Clerks
- 15 - Request for updated Taxing District List

February

- Registry is closed
- 1 - Notice sent to all districts of the upcoming year's schedule

March

- 1 - Registry Open
- Kick-Off Webinar

April

- 1 - Registry Status Update sent to all districts
- 5 - Quarterly Compliance Report sent to Tax Commission, Board of Commissioners and County Clerks
- TBD – Entity Specific Working Sessions

May

- 1 - Registry Status Update sent to all districts

June

- 1 - Registry Status Update sent to all districts
- TBD – Roadshow

July

- 1 - Registry Status Update sent to all districts
- 5 - Quarterly Compliance Report sent to Tax Commission
- Informational Webinar
- TBD – Roadshow

August

- 1 - Registry Status Update sent to all districts
- TBD – Roadshow
- TBD – Roadshow

September

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- 1 - Registry Status Update sent to all districts
- 15 - Notice sent to all Non-Compliant from previous year- Property Tax Implications

October

- 1 - Registry Status Update sent to all districts
- 5 - Quarterly Compliance Report sent to Tax Commission,
- 5 - Physical mail sent to all non-compliant entities with a due date reminder
- Information/Closing Webinar

November

- 1 - Registry Status Update sent to all districts - 30-day due date reminder
- 15 - 15 day due date reminder
- 25 - 1 week due date reminder
- 29 - Final due date reminder

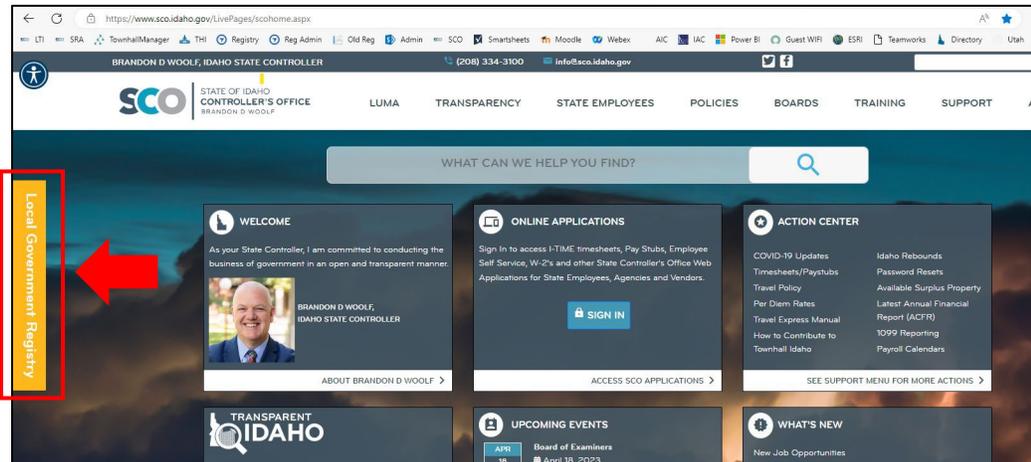
December

- **1 - REGISTRY SUBMISSION DUE**
- **All items Due**
 - Budget
 - Audit
 - Annual Financial Template
 - Annual Salary Reports
- **2 – Registry Closed for Reporting Year**

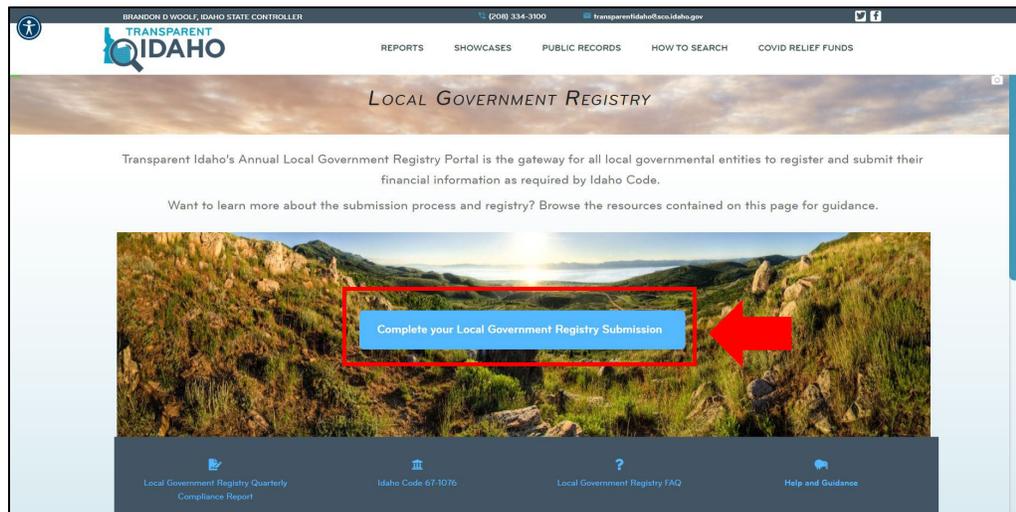
How to Login/Sign-up in the Central Registry Reporting Portal

The following steps can be completed to login-sign up in the Central Registry portal:

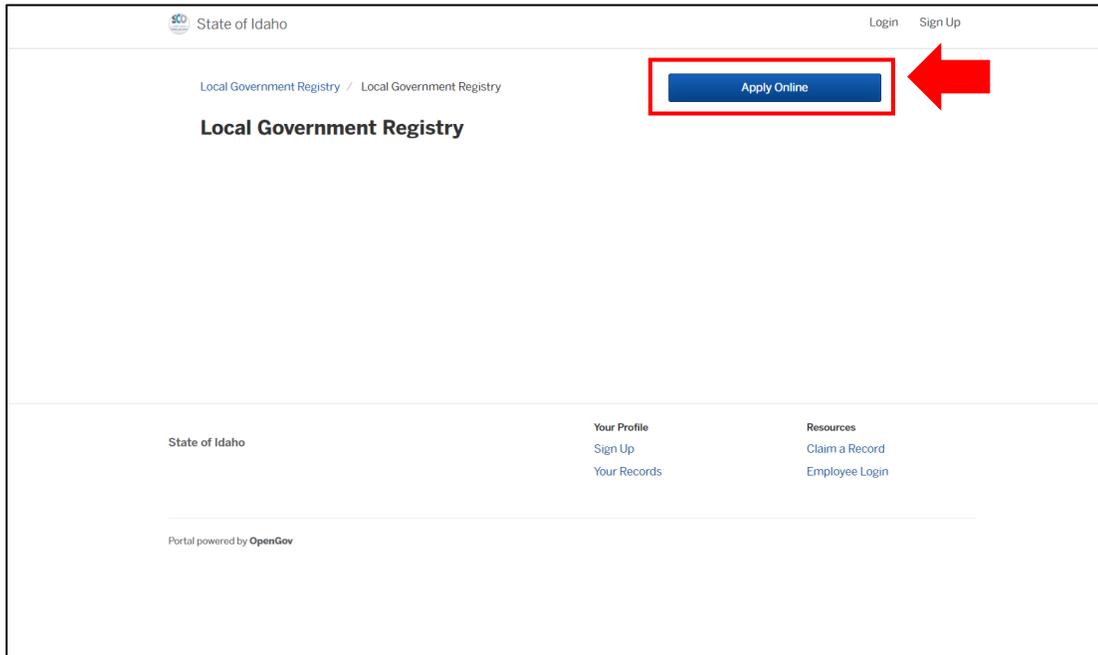
- Step 1 – Access the Central Registry portal by going to <https://registry.sco.idaho.gov/>
 - Or, click on the Local Government Registry side panel at <https://sco.idaho.gov/>



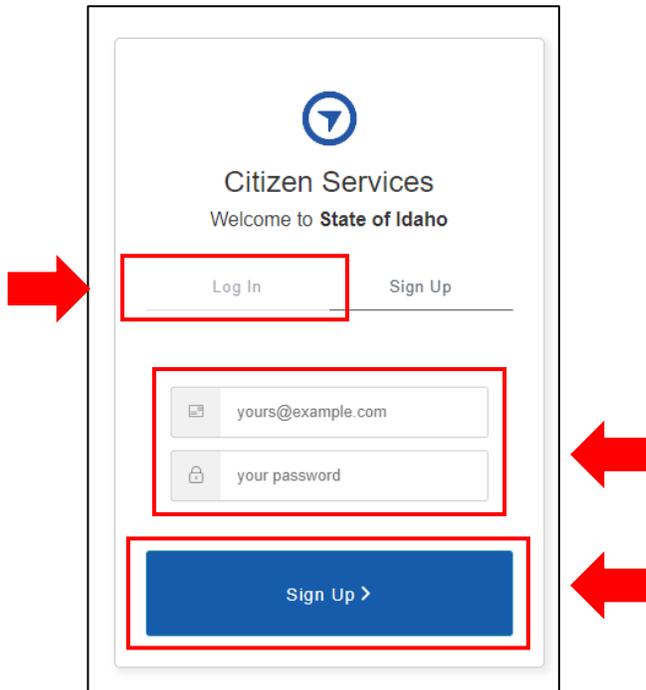
- Click on the tile that says “Complete your Local Government Registry Submission”



- Step 2 – Click on “Apply Online”



- Step 3 – If you are a returning user, select “Log in”, enter your email address and password, then click “Log in”



- Step 4 – If you are a new user, select “Sign up”, enter your email address and password, then click “Sign up”

The image shows a screenshot of the 'Citizen Services' sign-up page for the State of Idaho. The page features the Idaho state logo at the top, followed by the text 'Citizen Services' and 'Welcome to State of Idaho'. Below this, there are two buttons: 'Log In' and 'Sign Up'. The 'Sign Up' button is highlighted with a red box and a red arrow pointing to it from the right. Below the buttons are two input fields: one for an email address (containing 'yours@example.com') and one for a password (containing 'your password'). Both input fields are highlighted with red boxes and red arrows pointing to them from the right. At the bottom of the form is a large blue button labeled 'Sign Up >', which is also highlighted with a red box and a red arrow pointing to it from the right.

How to Complete a Submission

The Local Government Entity Central Registry submission is done through the SCO website at <https://stateofidaho.viewpointcloud.com/categories/1080/record-types/6431> and the following steps must be completed:

Step 1 – Confirm your contact information

- First Name
- Last Name
- Email address
- Phone Number
- Address
- City
- State
- Zip/Postal Code

Step 2 – Welcome to this fiscal year’s Registry reporting! (Overview of documents needed)

- Adopted Budget (in effect as of January 1, of the current calendar year)
 - Required information in the budget includes: entity name, fiscal year, budget approval
- Audit or Actuals (in effect as of January 1, of the prior calendar year)
 - Required information in the audit/actuals are: entity name, fiscal year, revenues, and expenditures
- If applicable, the Final Amended Budget (in effect as of January 1, of the prior calendar year)
 - Required information in the amended budget includes: entity name, fiscal year, amended budget approval
- Annual Financial Transparency Report (AFTR) (see AFTR section for more detail)
 - Please complete the tabs following the same fiscal years as reported in the current registry
 - Please complete the report in the Excel template provided

***Budget Fiscal Year Examples:**

***** January 1, 2024 - December 31, 2024 *** October 1, 2023 - September 30, 2024 *****

***Audit/Actuals Fiscal Year Examples:**

***** January 1, 2023 - December 31, 2023 *** October 1, 2022 - September 30, 2023 *****

Step 3 – Entity Information

- Entity Name
- Entity Type
- Employer Identification Number (EIN)
- Registry Year
- Fiscal Year End Date
- Entity Street Address
- Entity City
- Entity Zip Code
- Are you a taxing or non-taxing district?

Step 4 – Service Area County(ies)

- Please select the county(ies) that your district services.

Step 5 – Entity Foundation (refer to the Local Entity Authorizing Legislation section above) Cities and Counties do not need to complete this step.

- Name of Governing Board member head or chairperson
- Are they appointed or elected?
- What authority figure appointed them?
- What is their length of term (number of years)?
- Section of Idaho Code or ordinance that authorizes your entity establishment
- Who was the establishing entity?
- Date of establishment

Step 6 – Additional Members

- Please add contact information for any additional commissioners, councilmen, board members, etc.

Step 7 – Contact Information

- Please add any additional points of contact for your entity.
- Secondary Contact Information (Must be different than primary contact)
- Secondary Contact (First and Last Name)
- Secondary Contact E-Mail Address

Step 8 – Financial Information - Adopted Budget

- Enter your adopted budget information **in effect as of January 1, of the current calendar year.**
 - Total adopted budget revenues
 - Total adopted budget expenditures

Step 9 – Financial Information - Prior Year Actuals/Audit

- Enter your actual information or audited information (if completed) in effect as of January 1, of the prior calendar year.
 - Total actual revenues
 - Total actual expenditures
 - Was an audit completed for the fiscal year?
 - Type of audit
 - Date of last audit completed
 - Do you have debt or bond obligations outstanding?

Step 10 – Financial Information - Amended Budget (not required)

- If you had any amendments to your approved budget that was in effect as of January 1, of the prior calendar year, please submit a final approved version.

Step 11 – Certification

- Please verify all of the information being submitted is true and accurate
- If so, agree to the following statement and sign your name:
 - I understand that it is my intent to conduct and process this application by electronic means, and providing my signature by electronic means below satisfies all legal effects and enforceability as required by applicable law.
I understand that misrepresenting information to the State Controller of Idaho is a Felony, and I could be personally prosecuted for misrepresenting information on this form.
I, therefore, certify that all information submitted in this request is true and accurate.
Sign name.

Step 12 – Attachments

Include any additional files with your submission. Any box marked "Required" is required to submit your application. Please note the maximum allowed file size for any upload is 100 MB.

- Adopted Budget (**Required**)
 - Please upload your **budget in effect as of January 1, of the current calendar year** here. Excel, PDFs, and Word Documents are accepted.
 - Please be sure the attachment includes the following:
 - Entity name
 - Fiscal year date
 - Total revenues AND expenditures

- *Be sure to verify that you have submitted the adopted version of your budget by agreeing to the attestation.*
- Audit (if applicable)
 - *If completed, please upload your **audit in effect as of January 1, of the prior calendar year** here. Excel, PDFs, and Word Documents are accepted.*
 - *If you have not completed your audit or if your audit is in process, you may submit an audit letter. See the audit letter example.*
- Actuals (Required)
 - *Please upload your actual **revenues and expenditures documentation in effect as of January 1, of the prior calendar year** here. Excel, PDFs, and Word Documents are accepted.*
 - *Please be sure the attachment includes the following:*
 - *Entity name*
 - *Fiscal year date*
 - *Total revenues **AND** expenditures*
- Annual Financial Transparency Report (Required)
 - *Please use the template for your district type for this upload. These templates can be found and downloaded at <https://transparencyresources.idaho.gov/transparentidaho/Pages/Annual-Financial-Transparency-Reports.aspx>*

Audit Letter Example

If you have not completed your audit or if your audit is in process, you may submit an audit letter. An acceptable audit letter should include the following:

XYZ Audit Company

04/13/2023

1234 Main Street
Boise, ID 83706

To whom it may concern,

We are engaged to perform the financial statement audit for The Main Library District, for the year ended September 30, 2022, as required by Idaho Code Section 67-450B.

We have completed all field work and are working to finish up the final review in office. At this time, we are still waiting for two additional items, including a year-end fund balance report and vendor response for an invoice validation.

The financial statement audit is expected to be complete by January 15th 2024.

Feel free to contact me with any further questions.

Mr. Joe Bob
Joe@xyzauditco.com

Compliant vs. Non-Compliant vs. Compliant Pending Audit

Compliant: When a local governmental entity meets all the specified requirements outlined for administrative, financial, and bond/debt obligation information, it is considered compliant. This means that the entity has provided accurate and complete information as required by the guidelines, enabling transparency and accountability in its operations and financial management.

Non-compliant: If a local governmental entity fails to meet any of the specified requirements outlined for administrative, financial, or bond/debt obligation information, it is considered non-compliant. This indicates that the entity has not fulfilled its obligation to provide the necessary information as mandated by the guidelines. Non-compliance will hinder transparency and accountability in the entity's operations and financial management. Additionally, a non-compliant status may result in penalties, fines, or other late fees. Please see the 'Penalties for Failure to Report' section for more information.

Compliant pending audit: This refers to a situation where an entity is currently meeting all relevant submission requirements but is waiting for an audit to be completed. It means that once the entity provides its audit, it will be considered compliant. A letter from the auditor, stating that an audit is underway, must be provided in order to receive this status. (See Auditor Letter Example)

Submission Glossary of Terms

Term	Definition
EIN	Employer Identification Number (EIN) is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to identify a business entity. It's also known as a Federal Tax Identification Number and is used for tax filing and reporting purposes.
FY	Fiscal Year (FY) is a period of 12 consecutive months chosen by an organization for financial reporting and budgeting purposes. It may or may not coincide with the calendar year.
Taxing District	A taxing district is a geographic area within which a government, usually a local government, has the authority to levy and collect taxes to fund public services and infrastructure.
Non-Taxing District	A non-taxing district is an area within a jurisdiction that does not have the authority to levy taxes. These districts may rely on other forms of revenue or funding mechanisms for their operations.
Establishing Entity	The establishing entity is the organization or authority responsible for creating and setting up a particular entity, such as a government agency, corporation, or special district.
Approved Revenue	Approved revenue refers to the projected or planned income that has been formally authorized or sanctioned by a governing body, typically through a budget approval process.

Approved Expenditure	Approved expenditure is the planned or budgeted amount of money that an organization or entity is authorized to spend during a specific period, as approved by the governing body.
Actual Revenue	Actual revenue is the revenue recognized by the government in its financial statements, whether on the modified accrual basis of accounting or accrual basis of accounting.
Actual Expenditure	Actual expenditure refers to the expenditures or expenses recognized by the government in its financial statements, whether on the modified accrual basis of accounting or accrual basis of accounting.
Audit	Procedures performed by an independent party in order to obtain reasonable assurance (defined as a high but not absolute level of assurance) about whether the financial statements are free from material misstatement.
Debt Obligation	A debt obligation is a legal requirement for an entity to repay borrowed funds, typically with interest, within a specified timeframe.
Bond Obligation	A bond obligation is a specific type of debt obligation where an entity borrows funds by issuing bonds to investors. The issuer of the bond is obligated to repay the principal amount borrowed, along with periodic interest payments, according to the terms of the bond agreement.
Amended Budget	An amended budget is a revised version of the original budget that reflects changes to revenue, expenditures, or other financial elements. These changes may occur due to unforeseen circumstances, new priorities, or adjustments in financial projections.

Amended Revenue	Amended revenue refers to the revised estimates or projections of income for a specific period, typically adjusted from the original budget due to changes in circumstances or financial forecasts.
Amended Expenditure	Amended expenditure is the revised or adjusted planned spending for a specific period, typically reflecting changes made to the original budget due to new priorities, unforeseen expenses, or adjustments in financial projections.

Annual Financial Transparency Report (AFTR)

Idaho Code Section 67-1075 states that “the State Controller must create a public website for the reporting of local governmental entities’ accounting, budgeting, and financial data in order to provide leaders, decision-makers, and citizens easy access to search, view, and compare data across the state.”

The purpose of the Annual Financial Transparency Report (AFTR) is to collect data from local entities to put on the Transparent Idaho website to meet the above-mentioned requirements stated in IC 67-1075. The AFTR is a part of an entity’s Local Government Central Registry submission and requires entities to submit budget information including revenues and expenditures, annual fund balances, and employee salary data. **For more information regarding the employee salary requirement, please see the Employee Salary Reporting section of this manual.**

Counties

This section provides guidance on uniform reporting specific to the 44 Idaho counties.

Annual Budget Reporting

Counties are asked to provide their adopted budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in County financial information.

Revenues fields/definitions

Term	Definition
Property Taxes/Assessment	Taxes levied on the assessed value of real estate properties by local governments to fund public services and infrastructure.
Capital Financing	Funds raised by government entities to finance long-term capital projects or investments in infrastructure, typically through bonds or loans.
Charges for Services	Fees collected by government entities in exchange for providing specific services.

Contributions	Voluntary or mandatory payments made to governments by individuals, businesses, or organizations to support specific programs or initiatives.
Fines	Monetary penalties imposed by governments as punishment for violating laws, regulations, or ordinances.
Franchise Fees	Fees paid to governments by private companies for the right to operate within a specific jurisdiction, often for utilities or telecommunications services.
Grants	Revenue from another governmental entity, an individual, or an organization to share program costs, subsidize other governments or entities, or otherwise reallocate resources to recipients. Typically reported within intergovernmental revenue.
Interest on Investments	Income earned by governments from interest-bearing investments, such as bonds, treasury bills, or bank deposits.
Intergovernmental	Revenue received from other levels of government, such as state or federal grants, shared revenues, or transfers.
Licenses and Permits	Fees paid by individuals or businesses to obtain licenses or permits required to engage in certain activities, operate businesses, or comply with regulations.
Refunds and Reimbursements	Amounts refunded or reimbursed to individuals or entities by governments for overpaid taxes, fees, or services.
Utility Fees	Charges levied on consumers for the use of public utilities, such as water, sewer, electricity, or gas services.
Other Revenue	Miscellaneous revenue sources not categorized under the above terms, including sales of assets, interest on delinquent taxes, or miscellaneous fees.

Expenditures fields/definitions

Term	Definition
Airport	Activities related to airport operations. Special revenue or enterprise funds may be used for these expenses.
Ambulance	Activities to provide ambulance service in areas where ambulance service is not reasonably available.
Appraisal (Revaluation)	Continuous assessment valuations of taxable properties. This category corresponds to appropriated revaluation monies.
Assessor	Any monies for the county assessor, including salaries and benefits, travel, and office supplies.
Bond Redemption	Used to meet current-year debt service requirements for unpaid bonds issued by the county.
Building and Grounds	Examples of monies include general building and grounds maintenance and salaries and benefits for buildings and grounds personnel. Any building projects should be assigned to the Capital Projects category. Any monies for the county courthouse should be assigned to the Court Facilities & Operations category.
Capital Projects	Acquisition or construction of major capital facilities other than those finances with proprietary or trust funds.
Clerk/Auditor/Recorder	Any monies for the county clerk, county auditor, and county recorder, including salaries and benefits, travel, and office supplies.
Commissioners	Any monies for the county commissioners, including salaries and benefits, travel, and office supplies. Any special projects by the county commissioners should be assigned to the Special Programs subcategory.
Community/Junior College	Tuition assistance for out-of-district Idaho students who are county residents. May also be called Junior College fund.
Consolidated Elections	For activities to facilitate and ensure federal and state elections are held in accordance with state and federal law.
Coroner	Any monies for the county coroner, including salaries and benefits, travel, and office supplies. If these monies are assigned to the Justice category, they should be moved here.

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County Agent	Any monies for the county agent, including salaries and benefits, travel, and office supplies.
Court Clerks	Any monies for the Court Clerks, including salaries and benefits, travel, and office supplies.
Court Facilities & Operations	Construction, remodeling, or other related courthouse facility costs.
Court Trust	For monies held by the Court to be returned to the depositor or distributed by a Court order.
Debt Service	Payment of general long-term principal and interest debt.
Defender	Any monies for the Defender, including salaries and benefits, travel, and office supplies.
District Court Other	The catch-all category for any other District Court monies not able to be captured by the provided expense categories or without their own expense category. Designation of monies to this category should only be done so after concluding that no other category properly encapsulates a given category's function, keeping in mind that levy authority does not obstruct category placement.
Drug/Specialty Court	Any monies for the drug/specialty court, including salaries and benefits, travel, and office supplies. Also, monies used to finance the operation, maintenance, and enhancement of drug/specialty court facilities.
E911 Emergency Communications/Dispatch	Any monies for E911 Emergency Communications/Dispatch, including salaries and benefits, travel, and office supplies. Also, monies used to finance the operation, maintenance, and enhancement of consolidated 911 emergency services.
Elections	Any monies for the county elections that are funded separately from consolidated elections that are funded at the federal level. If these monies are combined, separate them into the appropriate categories. See also Consolidated Elections.
Emergency Management/Disaster	Any monies designated to support the county in case of an emergency or disaster crisis.
Enterprise	For operations financed and operated in a manner similar to private business enterprises; for example, the operation of a golf course.
Fair	For purchasing a site or land on which to hold public fairs or exhibitions and to erect and maintain buildings on fairgrounds. County Fair Board activities

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	to oversee fair operations, annual budget, personnel, facility improvements, safety issues, building rentals, and fair entertainment.
General Operations	Primary operating expense category to support the continuation of government services provided to citizens.
General Other	The catch-all category for any other General (Current Expense) monies not able to be captured by the provided expense categories or without their own expense category. Designation of monies to this category should only be done so after concluding that no other category properly encapsulates a given category's function, keeping in mind that levy authority does not obstruct category placement.
Health District	Preventive health services provided by district health boards.
Historical Societies and Museum	To support local historical societies, historic restoration projects, and historic site and museum development. To Maintain and protect county museums and associated property.
Hospital Operation	Maintenance and operation of county hospitals.
Indigent (Charity)	To provide for the necessary care and medical needs of indigent persons.
Information Technology	Computer, server, and other information technology equipment expenses not accounted for in General (Current Expense).
Interest on Investments	Amounts received as interest on County investments.
Intergovernmental	Expenditures for Federal, State, and other local governmental organizations for grants, entitlements, Payments In Lieu of Taxes, etc.
Interlock	For the purchase and maintenance of ignition interlock or other electronic monitoring devices, such as ankle bracelets.
Internal Service	Provision of goods or services of a department or agency to another department, agency, or governmental unit for cost reimbursements. For example, monies designated for employee health insurance or retirement programs.
Jail	Any monies for the Jail, including salaries and benefits, travel, and office supplies. Also, monies used to finance the operation, maintenance, and enhancement of jail facilities.
Judges	Any monies for the Judges, including salaries and benefits, travel, and office supplies.

Justice Other	The catch-all category for any other Justice monies not able to be captured by the provided expense categories or without their own expense category. Designation of monies to this category should only be done so after concluding that no other category properly encapsulates a given category's function, keeping in mind that levy authority does not obstruct category placement.
Juvenile Detention Center	Any monies for juvenile detention centers, including salaries and benefits, travel, and office supplies. Also, monies used to finance the operation, maintenance, and enhancement of juvenile detention centers.
Nursing Home/Restorium	To provide for the necessary care and medical needs of indigent persons of a particular age group.
Other	The catch-all category for any other monies not able to be captured by the provided expense categories or without their own expense category. Designation of monies to this category should only be done so after concluding that no other category properly encapsulates a given category's function, keeping in mind that levy authority does not obstruct category placement.
Parks and Recreation	For the acquisition, maintenance, and operation of public parks and public recreation facilities.
Pest Control	Agricultural pest abatement activities.
PILT	PILT (Payment in Lieu of Taxes) is to help offset losses in property taxes due to non-taxable federal grounds.
Planning and Zoning	Any monies to run a planning and zoning department or to pay building inspectors, including salaries and benefits, travel, and office supplies.
Probation (Adult)	Any monies for probation (adult), including salaries and benefits, travel, and office supplies.
Probation (Juvenile)	Any monies for probation (juvenile), including salaries and benefits, travel, and office supplies.
Property Taxes/Assessment	Monies received for levied property taxes of individuals or other legal entities such as a corporation.
Prosecutor	Any monies for the Prosecutor, including salaries and benefits, travel, and office supplies.
Road and Bridge	For the construction and maintenance of highways and bridges. Bridge maintenance and construction using matching federal and state highway funds; secondary highway construction, maintenance, and

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	improvements; and emergency response maintenance.
Search and Rescue	To support search and rescue operations throughout the county.
Sheriff	Any monies for the Sheriff, including salaries and benefits, travel, and office supplies. Also, monies used to finance the operation, maintenance, and enhancement of the Sheriff's Office.
Snowmobile	Maintenance of snowmobile trails, parking areas, facilities, and trail signs.
Solid Waste Disposal	To establish, operate, and/or maintain solid waste disposal facilities and systems.
Special Programs	A catch-all subcategory for programs provided by a county that may be of special note. For example, monies for soil conservation district programs or Capital Crimes Defense monies.
Tort	For insurance premiums, to provide comprehensive insurance plans, and pay tort claims or judgements.
Treasurer/Tax Collector	Any monies for the county treasurer or county tax collector, including salaries and benefits, travel, and office supplies.
Trust	Category used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other expense categories (i.e. Court Trust)
Veterans	Construction and maintenance of U.S. servicemember memorials.
Waterways/Vessel	Expenses related to water safety promotion and waterway improvements; also referred to as Sheriff's Vessel fund.
Weed Control/Noxious Weeds	For activities to control and eradicate noxious weeds.

Governmental Annual Fund Balances

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Cities

This section provides guidance on uniform reporting specific to all Idaho cities.

Annual Budget Reporting

Cities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in City financial information.

Revenue

Term	Definition
Property Taxes/Assessment	Taxes imposed on property owners based on the assessed value of their property, used to fund local government services and infrastructure.
Capital Financing	The process of securing funds for long-term investments and projects, typically through the issuance of bonds, loans, or other financial instruments.
Charges for Services	Fees collected by a government entity for specific services provided to individuals or businesses, such as water, sewer, or park services.
Contributions	Voluntary payments or donations made to a government entity or organization, often to support specific projects or programs.
Fines	Penalties imposed for violations of laws, regulations, or ordinances, such as traffic tickets or code violations.
Franchise Fees	Payments made by utility companies or other businesses for the right to operate within a government jurisdiction and use public property, such as streets and rights-of-way.
Grants	Revenue from another governmental entity, an individual, or an organization to share program costs, subsidize other governments or entities, or otherwise reallocate resources to recipients. Typically reported within intergovernmental revenue.

Interest on Investments	Income earned from the investment of government funds in financial instruments such as bonds, certificates of deposit, or other interest-bearing accounts.
Intergovernmental	Revenue received from other government entities, such as federal or state grants, shared taxes, or payments in lieu of taxes.
Licenses and Permits	Fees collected for the issuance of licenses and permits, allowing individuals or businesses to engage in regulated activities, such as building permits or business licenses.
Refunds and Reimbursements	Money returned to the government entity, typically due to overpayments or payments made in error, or as reimbursements for expenditures initially covered by the entity.
Utility Fees	Charges imposed on users of government-owned utility services, such as electricity, water, gas, or waste disposal.
Other Revenue	Various other sources of income that do not fit into the specified categories.

Expenditures

Term	Definition
Airport	Facilities and services related to the operation and maintenance of public airports, including runways, terminals, and air traffic control.
Ambulance	Emergency medical services providing transportation and medical care to individuals in need of urgent medical attention.
Animal Services	Services related to the care, control, and management of animals, including animal shelters, control of stray animals, and animal welfare programs.

Arts, Culture, and Historical Societies	Programs and organizations that support the preservation and promotion of the arts, cultural activities, and historical heritage within the community.
Capital Improvement Projects	Long-term investments in infrastructure and facilities, including construction, renovation, and major repairs to public buildings, roads, parks, and other assets.
Cemetery	Management and maintenance of public cemeteries, including burial services and groundskeeping.
Debt Service	Payments of principal and interest on borrowed funds, typically associated with bonds or other forms of debt used to finance capital projects.
Economic Development	Activities and programs aimed at improving the economic well-being and quality of life within a community, including business development, job creation, and investment attraction.
Environmental Compliance	Ensuring adherence to environmental laws and regulations, including pollution control, waste management, and conservation efforts.
Fire	Fire prevention, firefighting, and emergency response services provided to protect life and property from fire hazards.
Fleet	Management and maintenance of a government entity's vehicle fleet, including procurement, servicing, and repair of vehicles used for public services.
Law Enforcement	Police and public safety services aimed at maintaining law and order, protecting citizens, and enforcing laws and regulations.

Library	Public library services, including the provision of books, digital resources, educational programs, and community events.
Local Improvement District	Special districts created to finance and manage improvements within a specific geographic area, funded by assessments on property owners within the district.
Parks and Recreation	Management and maintenance of public parks, recreational facilities, and programs promoting outdoor activities and community engagement.
Roads, Highways, and Bridges	Construction, maintenance, and repair of public roads, highways, and bridges to ensure safe and efficient transportation infrastructure.
Sanitation	Services related to waste collection, disposal, recycling, and public health sanitation.
Streets - Lighting, Oiling, etc.	Maintenance and improvement of public streets, including street lighting, surface oiling, paving, and other related services to ensure safe and functional roadways.
Tort	Legal claims and actions against a government entity for civil wrongs or injuries caused by the entity or its employees, including management of associated financial liabilities.
Transit	Public transportation services, including bus, rail, and other transit systems aimed at providing mobility to the community.
Wastewater/Sewer	Management and treatment of wastewater and sewage, including sewer system maintenance and ensuring environmental compliance in wastewater disposal.

Water (Irrigation)	Supply and distribution of water for irrigation purposes, including the maintenance of irrigation infrastructure and ensuring adequate water supply for agricultural and landscaping needs.
General (current expense)	Operating expenses and costs related to the day-to-day functioning of a government entity, including administrative services, personnel costs, and general operational activities not specific to a particular department or service.

Governmental Annual Fund Balance

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Airport and Port

This section provides guidance on uniform reporting specific to all Airport and Port Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

<p>Change in Net Position</p>	<p>The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity’s revenues, expenses, gains, and losses during the reporting period and indicates whether the entity’s financial condition has improved or deteriorated over time.</p>
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Revenues

<p>Term</p>	<p>Definition</p>
<p>Airline Operations</p>	<p>Activities and services provided by local government entities that involve managing and supporting airline services, including airport operations, maintenance, and passenger services.</p>
<p>Port Operations</p>	<p>Management and operation of local ports, including cargo handling, shipping services, port maintenance, and related maritime activities.</p>
<p>Auto Rentals</p>	<p>Revenue generated from leasing vehicles to individuals or organizations, often associated with airports or transportation hubs managed by local government entities.</p>
<p>Parking Fees</p>	<p>Fees collected for the use of parking facilities, including public parking lots, garages, and metered street parking managed by local government entities.</p>
<p>Facility Rentals</p>	<p>Income generated from renting out government-owned facilities such as community centers, sports complexes, auditoriums, and other public spaces for events and activities.</p>
<p>Passenger Facility Charges</p>	<p>Fees imposed on passengers using airport facilities, collected to fund airport improvements, maintenance, and operations.</p>

Federal Grant Revenues	Funds received from the federal government to support specific projects, programs, or initiatives undertaken by local government entities.
State Grant Revenues	Funds provided by state governments to local entities for designated purposes, such as infrastructure projects, public services, or community development programs.
Local Grant Revenue	Financial assistance from local government sources or agencies to support local projects, initiatives, and community programs.
Private Contributions	Donations or financial support from private individuals, businesses, or organizations to fund local government projects, services, or initiatives.
Other Operating Revenue	Income from various other operating activities not categorized under specific headings, such as miscellaneous fees, fines, or charges for services provided by local government entities.
Total Operating Revenue	The sum of all income generated from operating activities, including fees, charges, and other revenue sources, reflecting the financial performance of local government operations.
Investment Income (loss)	Earnings (or losses) from investments made by local government entities, including interest, dividends, and changes in the value of investment portfolios.
Other Non-Operating Revenue	Income from non-operating activities, such as grants, subsidies, and contributions that do not arise from the primary operations of local government entities.
Capital Contributions	Funds or assets received to finance capital projects, such as infrastructure development or facility construction, often provided by federal, state, or local grants and donations.

Gain (loss) on sale	Financial gain (or loss) resulting from the sale of government-owned assets, such as property, equipment, or investments.
Total Non-Operating Revenue	The sum of all income from non-operating activities, including investment income, grants, and other contributions, reflecting the financial performance outside of primary operations.

Expenses

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees, including health insurance, retirement contributions, and payroll taxes.
Supplies and Materials	Expenditures for office supplies, maintenance materials, and other consumable items necessary for daily operations.
Professional Services	Payments for services provided by external professionals, such as consultants, auditors, lawyers, and other specialized experts.
Facilities Expense	Costs associated with the operation and maintenance of government buildings and facilities, including rent, repairs, and janitorial services.
Utilities	Expenses for essential services such as electricity, water, gas, heating, cooling, and telecommunications necessary for operations.
Insurance	Costs of various insurance policies, including property, liability, workers' compensation, and other coverage to protect the government entity from risk.
Other Operating Expense	Miscellaneous expenses necessary for day-to-day operations that do not fall into the other specified categories.

Depreciation Expense	The allocation of the cost of tangible capital assets over their useful lives, representing the reduction in value over time.
Total Operating Expense	The sum of all expenses incurred in the day-to-day functioning of the government entity, including personnel, supplies, services, and facilities.
Interest Expense	Costs incurred on borrowed funds, including interest payments on loans, bonds, and other forms of debt financing.
Other Non-Operating Expense	Expenses not directly related to the primary operations of the government entity, such as losses on the sale of assets or financial transactions.
Total Non-Operating Expense	The sum of all expenses that are not directly related to the primary operations, including interest and other non-operating costs.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Ambulance and Hospital

This section provides guidance on uniform reporting specific to all Ambulance and Hospital Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position and Fund Balance Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

<p>Change in Net Position</p>	<p>The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.</p>
<p>Nonspendable</p>	<p>Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.</p>
<p>Committed</p>	<p>Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).</p>
<p>Assigned</p>	<p>Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.</p>
<p>Unassigned</p>	<p>Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.</p>

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Charges for Services	Fees collected by local governments for specific services provided, such as water, sewer, parking, and recreational facilities.
Property Tax Revenue	Income generated from taxes levied on real estate properties within the local government's jurisdiction.
Sales Tax Revenue	Revenue collected from taxes imposed on the sale of goods and services within the local government area.
Federal Grant Revenues	Funds received from the federal government for specific projects or programs, often with specific conditions attached.
State Grant Revenues	Funds provided by the state government to support local projects, programs, or initiatives.
Local Grant Revenue	Funds received from other local entities or organizations to support community projects or initiatives.
Private Contributions	Donations or funds provided by private individuals, businesses, or organizations for specific purposes or projects.
Other Operating Revenue	Income from various other sources related to the government's primary operations, not classified under specific categories.
Total Operating Revenue	The sum of all revenues generated from the primary operations of the local government, including charges for services and tax revenues.
Investment Income (loss)	Earnings (or losses) from investments made by the local government in financial instruments like bonds, stocks, or savings accounts.
Other Non-Operating Revenue	Income from sources not related to the primary operations of the local government, such as rental income or sale of assets.

Capital Contributions	Funds or assets received specifically for the purpose of funding capital projects like infrastructure improvements or new facilities.
Total Non-Operating Revenue	The sum of all revenues generated from non-operational sources, including investment income and other non-operating revenue.
Total Revenue	The combined total of all operating and non-operating revenues, representing the overall income of the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees, including health insurance, retirement contributions, and payroll taxes.
Supplies and Materials	Expenditures for office supplies, maintenance materials, and other consumable items necessary for daily operations.
Professional Services	Payments for services provided by external professionals, such as consultants, auditors, lawyers, and other specialized experts.
Other Lease Expenses	Costs incurred by local government entities for leasing property or equipment that are not categorized under specific lease categories. This includes office space, vehicles, or specialized equipment.
Utilities	Expenses for essential services such as electricity, water, gas, heating, cooling, and telecommunications necessary for operations.

<p>Insurance</p>	<p>Costs of various insurance policies, including property, liability, workers' compensation, and other coverage to protect the government entity from risk.</p>
<p>Repairs and Maintenance</p>	<p>Expenditures for maintaining and repairing buildings, infrastructure, equipment, and other assets to keep them in working condition and prevent deterioration.</p>
<p>Other Operating Expense</p>	<p>Miscellaneous expenses necessary for day-to-day operations that do not fall into the other specified categories.</p>
<p>Depreciation Expense</p>	<p>The allocation of the cost of tangible capital assets over their useful lives, representing the reduction in value over time.</p>
<p>Total Operating Expense</p>	<p>The sum of all expenses incurred in the day-to-day functioning of the government entity, including personnel, supplies, services, and facilities.</p>
<p>Interest Expense</p>	<p>Costs incurred on borrowed funds, including interest payments on loans, bonds, and other forms of debt financing.</p>
<p>Capital Outlay</p>	<p>Funds used for acquiring, constructing, or improving long-term assets such as buildings, infrastructure, equipment, and land. These are significant investments intended to benefit the entity over multiple years.</p>

Debt Service	Payments made on debt, including principal and interest, to repay borrowed funds. This includes repayments for bonds, loans, and other forms of borrowed capital.
Other Non-Operating Expense	Expenses not directly related to the primary operations of the government entity, such as losses on the sale of assets or financial transactions.
Total Non-Operating Expense	The sum of all expenses that are not directly related to the primary operations, including interest and other non-operating costs.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from insurance recovery	Funds received from insurance claims to cover losses or damages to the local government's property, assets, or equipment.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.

Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.

Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.
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Employee Salary Data

Please see the Employee Salary Data Reporting section.

Cemetery

This section provides guidance on uniform reporting specific to all Cemetery Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax Revenue	Revenue collected from taxes levied on real estate and personal property within the local government's jurisdiction.
Sales Tax Revenue	Revenue generated from taxes on sales of goods and services within the local government's area.
Cemetery Income	Revenue earned from fees for burial plots, maintenance, and other cemetery-related services provided by the local government.
Donations	Voluntary contributions from individuals, businesses, or organizations to support specific projects or general operations.
Other Operating Revenue	Income from various sources related to the local government's primary operations, not classified under specific categories.
Total Operating Revenue	The sum of all income generated from the local government's primary activities, including taxes, fees, and other operating revenues.
Investment Income	Earnings from investments made by the local government, such as interest, dividends, or capital gains.
Other Non-Operating Revenue	Income from activities that are not part of the local government's primary operations, such as one-time sales or special grants.

Capital Contributions	Funds received for the purpose of acquiring, constructing, or improving capital assets, often from grants or donations.
Total Non-Operating Revenue	The sum of all income generated from non-operating activities, including investment income, other non-operating revenues, and capital contributions.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees, including health insurance, retirement contributions, and payroll taxes.
Supplies and Materials	Expenditures for office supplies, maintenance materials, and other consumable items necessary for daily operations.
Professional Services	Payments for services provided by external professionals, such as consultants, auditors, lawyers, and other specialized experts.
Utilities	Expenses for essential services such as electricity, water, gas, heating, cooling, and telecommunications necessary for operations.
Insurance	Costs of various insurance policies, including property, liability, workers' compensation, and other coverage to protect the government entity from risk.

Repairs and Maintenance	Expenditures for maintaining and repairing buildings, infrastructure, equipment, and other assets to keep them in working condition and prevent deterioration.
Other Operating Expense	Miscellaneous expenses necessary for day-to-day operations that do not fall into the other specified categories.
Total Operating Expense	The sum of all expenses incurred in the day-to-day functioning of the government entity, including personnel, supplies, services, and facilities.
Capital Outlay	Funds used for acquiring, constructing, or improving long-term assets such as buildings, infrastructure, equipment, and land. These are significant investments intended to benefit the entity over multiple years.
Debt Service	Payments made on debt, including principal and interest, to repay borrowed funds. This includes repayments for bonds, loans, and other forms of borrowed capital.
Other Non-Operating Expense	Expenses not directly related to the primary operations of the government entity, such as losses on the sale of assets or financial transactions.
Total Non-Operating Expense	The sum of all expenses that are not directly related to the primary operations, including interest and other non-operating costs.

Other Financing Sources & Uses

Terms	Definitions
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Other Financing Sources	Financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Other Financing Use	Financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Fair Board and Agricultural Commission

This section provides guidance on uniform reporting specific to all Fair Boards and Agricultural Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Tax Revenue	Revenue collected from taxes levied on property, sales, income, and other taxable activities within the jurisdiction.
Fair or Ag Commission Revenue	Revenue generated from events, activities, and services organized by local fairs or agricultural commissions.
Rodeo Revenue	Revenue earned from hosting rodeo events, including ticket sales, sponsorships, and concessions.
Rental Revenue	Income from renting out government-owned properties, facilities, or equipment to individuals, businesses, or organizations.
Vendor Revenue	Revenue from vendors operating at government-sponsored events or on government property, often through fees or permits.
Federal Grant Revenues	Funds received from the federal government to support specific projects, programs, or services.
State Grant Revenues	Funds received from the state government for designated purposes, such as infrastructure, education, or health services.
Local Grant Revenue	Funds obtained from local sources, such as municipal or county governments, for various projects or initiatives.

Private Contributions	Donations or contributions from individuals, businesses, or private organizations to support local government activities.
Other Operating Revenue	Miscellaneous income from day-to-day operations that does not fall under specific categories above.
Total Operating Revenue	The sum of all operating revenues collected by the local government entity from its various sources.
Investment Income	Earnings from investments held by the local government, such as interest, dividends, or capital gains.
Other Non-Operating Revenue	Additional income not related to the primary operations of the government entity, such as one-time payments or fines.
Capital Contributions	Funds or assets received for capital projects, infrastructure improvements, or long-term investments.
Total Non-Operating Revenue	The sum of all non-operating revenues, including investment income, other non-operating revenue, and capital contributions.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees, including health insurance, retirement contributions, and payroll taxes.
Supplies and Materials	Expenditures for office supplies, maintenance materials, and other consumable items necessary for daily operations.

<p>Professional Services</p>	<p>Payments for services provided by external professionals, such as consultants, auditors, lawyers, and other specialized experts.</p>
<p>Advertising and Promotion</p>	<p>Costs associated with marketing and promoting local government events, initiatives, services, and programs to the public. This includes expenses for print and digital advertisements, public relations activities, and promotional materials.</p>
<p>Ground Maintenance</p>	<p>Costs for maintaining and improving public grounds, parks, and recreational areas. This includes expenses for landscaping, mowing, planting, irrigation, repair of facilities, trash removal, and general upkeep to ensure safe and attractive public spaces.</p>
<p>Rodeo Expense</p>	<p>Expenses related to organizing, hosting, and supporting rodeo events. This can include costs for event setup, prizes, participant fees, security, insurance, and other logistical and operational needs specific to rodeos.</p>
<p>Other Operating Expense</p>	<p>Miscellaneous expenses necessary for day-to-day operations that do not fall into the other specified categories.</p>
<p>Total Operating Expense</p>	<p>The sum of all expenses incurred in the day-to-day functioning of the government entity, including personnel, supplies, services, and facilities.</p>
<p>Capital Outlay</p>	<p>Funds used for acquiring, constructing, or improving long-term assets such as buildings, infrastructure, equipment, and land. These are significant investments intended to benefit the entity over multiple years.</p>

Debt Service	Payments made on debt, including principal and interest, to repay borrowed funds. This includes repayments for bonds, loans, and other forms of borrowed capital.
Other Non-Operating Expense	Expenses not directly related to the primary operations of the government entity, such as losses on the sale of assets or financial transactions.
Total Non-Operating Expense	The sum of all expenses that are not directly related to the primary operations, including interest and other non-operating costs.

Other Financing Sources & Uses

Terms	Definitions
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Other Financing Sources	Financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Other Financing Use	Financial resources expended on activities other than regular operating

	expenses, including transfers out and payments to refunding bond agents.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Fire District

This section provides guidance on uniform reporting specific to all Fire Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax Revenues	Income generated from taxes levied on real estate properties within the local government's jurisdiction.
Sales Tax Revenues	Income from taxes imposed on the sale of goods and services within the local government's jurisdiction.
Mutual Aid	Financial or resource assistance provided by neighboring governments or agencies during emergencies or for specific projects.
Rent or Lease Income	Income earned from leasing or renting out government-owned properties or facilities to individuals or businesses.
Plan Reviews and Permits	Fees collected for reviewing construction plans and issuing permits for building, zoning, and other regulatory compliance activities.
Charges for Services	Fees charged for specific services provided by the local government, such as utilities, recreational programs, and public safety services.
Federal Grant Revenues	Funds received from the federal government to support specific projects, programs, or initiatives.
State Grant Revenues	Funds received from the state government to support specific projects, programs, or initiatives.

Local Grant Revenue	Funds received from local organizations, foundations, or other entities to support specific projects, programs, or initiatives.
Donations and Contributions	Voluntary financial contributions or gifts from individuals, businesses, or organizations to support local government activities or projects.
Other Operating Revenues	Miscellaneous income generated from regular operations not categorized under other specific revenue sources.
Total Operating Revenues	The sum of all revenues generated from the local government's primary activities and operations.
Investment Income	Earnings from interest, dividends, or other returns on investments made by the local government.
Other Non-Operating Revenues	Income from sources not directly related to the local government's primary operations, such as the sale of assets or one-time payments.
Total Non-Operating Revenues	The sum of all revenues from non-operating activities
Total Revenues	The combined total of operating and non-operating revenues received by the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs associated with salaries, wages, benefits, and other compensation for employees and staff.
Supplies and Materials	Expenses for consumable items such as office supplies, maintenance materials, and other goods necessary for daily operations.

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Professional Services	Fees paid to external professionals or consultants for services such as legal, accounting, engineering, and other specialized expertise.
Rent and Building Lease Expenses	Costs related to leasing or renting office spaces, buildings, and other facilities used by the local government.
Other Lease Expense	Costs for leasing or renting equipment, vehicles, or other non-building assets.
Utilities	Payments for essential services such as electricity, water, gas, sewage, and telecommunications.
Insurance	Premiums paid for various types of insurance coverage, including property, liability, health, and workers' compensation insurance.
Fuel	Costs associated with purchasing fuel for government vehicles, equipment, and other machinery.
Training	Expenses related to employee development, including workshops, seminars, courses, and other training programs.
Other Operating Expenditures	Miscellaneous operating expenses not categorized under the above terms, including minor repairs, licenses, and other operational costs.
Total Operating Expenditures	The aggregate amount of all operating expenses incurred by the local government, including personnel, supplies, services, and other operating costs.
Equipment Capital Outlay	Expenditures for purchasing or upgrading equipment and machinery that have a long-term use and value.
Vehicle Capital Outlay	Costs associated with acquiring or upgrading vehicles for government use.
Building Capital Outlay	Expenditures for constructing, purchasing, or significantly improving buildings and facilities.
Land Capital Outlay	Costs related to acquiring land or improving land for government use.
Debt Service	Payments made to service the government's debt, including principal and interest payments on loans and bonds.

Total Non-Operating Expenditures	The total of all expenditures that do not fall under regular operating costs, including capital outlays and debt service.
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Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Flood, Drainage, and Irrigation

This section provides guidance on uniform reporting specific to all Flood, Drainage, and Irrigation Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

Change in Net Position	The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.
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Revenues

Term	Definition
Assessments & Charges for Services	Fees collected by local governments for providing specific services, such as utilities, waste management, or recreational programs.
Property Tax Revenues	Income generated from taxes levied on the assessed value of real estate properties within the jurisdiction.
Sales Tax Revenues	Income from taxes imposed on the sale of goods and services within the local government's jurisdiction.
Rental Income	Revenue earned from leasing or renting out government-owned properties or facilities.
Other Operating Revenues	Income from various other sources related to the government's primary operations, such as fines, licenses, and permits.
Total Operating Revenues	The sum of all revenues generated from the government's primary activities, including assessments, taxes, and service charges.
Investment Income	Earnings from investments held by the local government, such as interest, dividends, or gains from securities.
Gain on Sale of Assets	Profit realized from the sale of government-owned assets, such as property, equipment, or vehicles.
Other Non-Operating Revenues	Income from sources not related to the government's primary operations, such as

	donations, grants, or other miscellaneous income.
Total Non-Operating Revenues	The sum of all revenues from non-operating activities, including investment income, asset sales, and other miscellaneous sources.
Total Revenues	The combined total of operating and non-operating revenues, representing all income received by the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for employees of the local government entity.
Supplies and Materials	Expenses for items such as office supplies, raw materials, and other consumables used in day-to-day operations.
Professional Services	Fees paid to external professionals for specialized services, such as legal, accounting, consulting, and technical expertise.
Rent	Payments made for the use of property, buildings, or equipment that the local government does not own.
Utilities	Costs for services such as electricity, water, gas, sewage, and telecommunications necessary for the operation of local government facilities.
Insurance	Premiums paid for coverage to protect against various risks, including property damage, liability, and employee health and life insurance.
Repairs and Maintenance	Expenses for maintaining and repairing government-owned buildings, equipment, and infrastructure to ensure their proper functioning and longevity.
Contract Labor	Payments made to external contractors or temporary workers for services provided to the local government entity.

Depreciation and Amortization	Non-cash expenses that allocate the cost of tangible and intangible assets over their useful lives.
Assessments	Charges levied by the government on property owners to fund public projects or improvements that benefit their properties.
Dues and Training	Costs related to memberships in professional organizations and expenses for employee training and development programs.
Other Operating Expenses	Miscellaneous expenses incurred in the day-to-day operations that do not fit into the other specified categories.
Total Operating Expenses	The sum of all operating expenses, including personnel, supplies, services, rent, utilities, insurance, repairs, and other operating costs.
Interest Expense	Costs incurred on borrowed funds, including interest payments on loans, bonds, or other forms of debt.
Other Non-Operating Expenses	Expenses not directly related to the primary operations of the local government entity, such as losses on asset sales or financial transaction costs.
Total Non-Operating Expenses	The sum of all non-operating expenses, including interest and other non-operating costs.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part

	of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.
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Employee Salary Data

Please see the Employee Salary Data Reporting section.

General

This section provides guidance on uniform reporting specific to Translator Districts, Joint Authorities, etc.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position & Fund Balance Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

<p>Change in Net Position</p>	<p>The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.</p>
<p>Nonspendable</p>	<p>Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.</p>
<p>Committed</p>	<p>Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).</p>
<p>Assigned</p>	<p>Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.</p>
<p>Unassigned</p>	<p>Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.</p>

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax Revenue	Revenue generated from taxes levied on the assessed value of real and personal property within the local government's jurisdiction.
Sales Tax Revenue	Revenue collected from taxes imposed on the sale of goods and services within the local government's area.
Charges for Services	Fees collected for specific services provided by the local government, such as utilities, recreation programs, and public safety services.
Licenses, Fees, & Permits	Revenue from issuing licenses, permits, and collecting various fees, such as building permits, business licenses, and inspection fees.
Federal Grant Revenues	Funds received from the federal government to support specific programs, projects, or initiatives.
State Grant Revenues	Funds received from the state government to support specific programs, projects, or initiatives.
Local Grant Revenue	Funds received from other local entities or governments to support specific programs, projects, or initiatives.
Private Contributions	Donations or contributions received from private individuals, businesses, or organizations to support local government activities.
Other Operating Revenue	Miscellaneous revenue generated from operating activities not classified under other categories.

Total Operating Revenue	The sum of all revenues generated from operating activities, including property taxes, sales taxes, charges for services, licenses, fees, permits, and grants.
Investment Income	Revenue earned from interest, dividends, or other returns on investments held by the local government.
Gain on Sale of Assets	Revenue generated from the sale of government-owned assets, such as property, equipment, or investments, that exceeds the asset's book value.
Other Non-Operating Revenue	Miscellaneous revenue generated from non-operating activities not classified under other categories.
Capital Contributions	Funds received for capital projects, such as infrastructure improvements or major equipment purchases, from external sources like grants or donations.
Total Non-Operating Revenue	The sum of all revenues generated from non-operating activities, including investment income, gain on sale of assets, and other non-operating revenue.
Total Revenue	The sum of total operating revenue and total non-operating revenue, representing all revenue generated by the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs associated with salaries, wages, and benefits for employees, including health insurance, retirement contributions, and payroll taxes.
Supplies and Materials	Costs for items that are consumed or used up within a short period, such as office supplies, cleaning materials, and small equipment.
Professional Services	Fees paid to outside professionals or consultants for services such as legal, auditing, engineering, and other specialized services.

Contract Labor	Payments made to temporary workers or independent contractors who are not regular employees but provide specific services.
Repairs and Maintenance	Expenses for maintaining and repairing buildings, equipment, and infrastructure to keep them in working condition.
Rent and Building Lease	Costs associated with leasing office space, buildings, or land for government operations.
Insurance	Premiums paid for various types of insurance coverage, including property, liability, workers' compensation, and health insurance.
Other Operating Expense	Miscellaneous costs necessary for day-to-day operations that do not fall into the other specified categories.
Depreciation Expense	Allocation of the cost of tangible assets over their useful lives, reflecting wear and tear, aging, and obsolescence.
Total Operating Expense	The sum of all operating expenses incurred by the government entity to carry out its functions.
Capital Outlay	Expenditures for acquiring or constructing long-term assets such as buildings, land, equipment, and infrastructure.
Debt Service	Payments of principal and interest on borrowed funds used to finance capital projects or other government activities.
Other Non-Operating Expense	Expenses not related to the primary operations, such as losses on the sale of assets or non-recurring costs.
Total Non-Operating Expense	The sum of all non-operating expenses, including debt service and other non-operating costs.
Total Expenditure	The total amount spent by the government entity, combining both operating and non-operating expenses.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Health Districts

This section provides guidance on uniform reporting specific to all Health Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Health and Professional Services	Payments for services provided by healthcare professionals, consultants, and other specialists.
Contracts	Agreements with external parties for the provision of goods or services, often including stipulations and deliverables.
Rents	Revenue generated from leasing or renting out government-owned properties or facilities.
Licenses, Permits, and Fees	Charges levied for issuing licenses and permits, or for providing specific services to individuals or businesses.
Federal Grant Revenue	Funds received from federal government grants, often designated for specific projects or purposes.
State Grant Revenue	Funds received from state government grants, allocated for particular projects, programs, or services.
Local Grant Revenue	Funds received from local entities or governments, designated for specific local projects or initiatives.
State Millennium Fund	Revenue from the state's Millennium Fund, typically derived from settlements with tobacco companies and used for health-related programs.
General Fund Support	Financial support from the general fund, which consists of tax revenues and other general revenues not earmarked for specific purposes.
Private Contributions	Donations or contributions from private individuals, companies, or organizations to support specific projects or activities.

Other Operating Revenue	Income from various operating activities not categorized under the specified terms, such as fines, penalties, or miscellaneous service charges.
Total Operating Revenue	The sum of all revenue generated from the entity's core operating activities.
Investment Income (loss)	Earnings or losses from investments, including interest, dividends, and capital gains or losses.
Capital Contributions	Funds received for capital projects, including infrastructure development and major equipment purchases, often from external sources or grants.
Other Non-Operating Revenue	Income from activities not related to core operations, such as one-time gains, asset sales, or other non-recurring items.
Total Non-Operating Revenue	The sum of all revenue from non-operating activities.
Total Revenue	The combined total of operating and non-operating revenue, representing all income received by the entity.

Expenditures

Term	Definition
Administrative: Personnel	Includes employee salaries and wages, benefits, taxes, etc for administrative personnel (managerial guidance)
Administrative: Other	Includes non-functional (administrative) support, other than personnel, capital outlay, and debt
General Support: Personnel	Non-managerial administrative personnel costs, such as budget, accounting, billing, accounts payable, etc.
General Support: Other	Non-managerial administrative costs, other than personnel, capital outlay, or debt
Clinic: Personnel	Personnel costs for clinic services, such as family planning, immunization, and other communicable disease treatment/control
Clinic: Other	Costs other than personnel, capital outlay, and debt for clinic services

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Environmental: Personnel	Includes personnel costs for environmental health programs
Environmental: Other	Costs other than personnel, capital outlay, and debt for environmental health programs
Community Health: Personnel	Includes personnel costs for community health programs
Community Health: Other	Costs other than personnel, capital outlay, and debt for community health programs
Nutrition: Personnel	Includes personnel costs for nutrition programs
Nutrition: Other	Costs other than personnel, capital outlay, and debt for nutrition programs
Other Operating Expenses: Personnel	Only report personnel operating expenses not included in other categories
Other Operating Expenses: Other	Only report other operating expenses not included in other categories, capital outlay, or debt service
Total Operating Expense	The sum of all operating expenses incurred by the government entity to carry out its functions.
Capital Outlay	Report total capital outlay
Debt Service: Principal	Report principal expense
Debt Service: Interest	Report interest expense
Other Non-Operating Expense	Only report non-operating expenses not included in other categories
Total Non-Operating Expense	The sum of all non-operating expenses, including debt service and other non-operating costs.
Total Expenditure	The total amount spent by the government entity, combining both operating and non-operating expenses.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance

	capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Highway and Infrastructure

This section provides guidance on uniform reporting specific to all Highway and Infrastructure Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax Revenue	Revenue generated from taxes levied on the value of real estate properties within the jurisdiction.
Sales Tax Revenue	Revenue collected from taxes imposed on the sale of goods and services within the jurisdiction.
Agriculture Replacement Tax	Revenue from taxes that replace property taxes on agricultural land, ensuring consistent funding for local governments.
Highway Users Revenue	Revenue from taxes, fees, and grants related to the use of highways, including fuel taxes, vehicle registration fees, and federal/state highway funds.
Fees and Services	Revenue generated from fees charged for specific services provided by the local government, such as permits, licenses, utilities, and recreational services.
Federal Grant Revenues	Funds received from the federal government in the form of grants to support specific projects, programs, or initiatives.
State Grant Revenues	Funds received from the state government in the form of grants to support specific projects, programs, or initiatives.
Local Grant Revenue	Funds received from other local entities, organizations, or jurisdictions in the form of grants to support specific projects, programs, or initiatives.
Private Contributions	Funds donated by private individuals, businesses, or organizations to support local government projects, programs, or initiatives.

Other Operating Revenue	Revenue from various other operating activities not classified under specific categories, such as fines, forfeitures, and miscellaneous income.
Total Operating Revenue	The sum of all operating revenues generated by the local government, including property taxes, sales taxes, fees, services, grants, and other operating sources.
Investment Income	Revenue earned from interest, dividends, and other returns on the local government's investments in financial instruments.
Other Non-Operating Revenue	Revenue from non-operating activities, such as one-time gains from the sale of assets, settlements, or other non-recurring income sources.
Total Non-Operating Revenue	The sum of all non-operating revenues, including investment income and other non-operating sources.
Total Revenue	The combined total of operating and non-operating revenues, representing the overall income of the local government from all sources.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees.
General Supplies and Materials	Costs for office supplies, equipment, and other materials necessary for day-to-day operations.
Insurance	Premiums paid for various types of insurance coverage, including liability, property, and employee benefits.
Utilities	Expenses for basic services such as electricity, water, gas, and telecommunications.
Professional Services	Payments for services provided by external professionals, such as legal,

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	accounting, consulting, and technical expertise.
Road Material	Costs for materials used in the construction, maintenance, and repair of roads and infrastructure.
Repairs and Maintenance	Costs associated with maintaining and repairing buildings, equipment, and infrastructure to ensure their proper functioning and longevity.
Fuel and oil	Expenses for fuel and oil needed to operate government vehicles, machinery, and equipment.
Other Operating Expenditures	Miscellaneous operating costs not categorized under specific headings, including travel, training, and miscellaneous services.
Total Operating Expense	The sum of all operating expenditures incurred by the government entity in the course of its day-to-day operations.
Tax Expenditures	Revenue losses attributed to tax exemptions, deductions, or credits provided by the government entity.
Other Non-Operating Expense	Expenditures not directly related to the government's primary operations, such as investment losses or extraordinary items.
Capital Outlay	Expenditures for the acquisition, construction, or improvement of long-term assets such as buildings, infrastructure, and equipment.
Debt Service	Payments for interest and principal on borrowed funds, including bonds and loans.
Total Non-Operating Expense	The sum of all non-operating expenditures, including tax expenditures, debt service, and other non-operating costs.
Total Expenditures	The sum of all operating and non-operating expenditures incurred by the government entity during a specific period.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Joint Powers

This section provides guidance on uniform reporting specific to all Joint Power entities.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position & Fund Balance Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

<p>Change in Net Position</p>	<p>The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.</p>
<p>Nonspendable</p>	<p>Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.</p>
<p>Committed</p>	<p>Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).</p>
<p>Assigned</p>	<p>Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.</p>
<p>Unassigned</p>	<p>Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.</p>

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Membership Dues	Fees collected from members of an organization or association, typically for providing specific benefits or services to members.
Charges for Services	Fees charged by the government for specific services provided to individuals or businesses, such as utilities, permits, or recreational services.
Property Tax Revenue	Income generated from taxes levied on the assessed value of real estate properties within the jurisdiction.
Sales Tax Revenue	Income derived from taxes imposed on the sale of goods and services within the jurisdiction.
Liquor and Tobacco Tax	Taxes collected on the sale of alcoholic beverages and tobacco products within the jurisdiction.
Other Taxes	Income from various other taxes levied by the local government, such as hotel occupancy tax, motor vehicle tax, etc.
County Support	Financial assistance or revenue transfers received from county-level government entities.
City Support	Financial assistance or revenue transfers received from city-level government entities.
Federal Grant Revenues	Funds received from the federal government in the form of grants to support specific programs or projects.
State Grant Revenues	Funds received from the state government in the form of grants to support specific programs or projects.
Local Grant Revenue	Funds received from local entities or foundations in the form of grants to support specific programs or projects.
Private Contributions	Donations or financial support received from private individuals, businesses, or organizations.

Other Operating Revenue	Income from various other sources that support the day-to-day operations of the government entity, excluding those categorized separately.
Total Operating Revenue	The sum of all revenues generated from operating activities, including taxes, charges for services, grants, and other operating income.
Investment Income	Earnings from investments held by the local government, such as interest, dividends, or capital gains.
Other Non-Operating Revenue	Income from activities not related to the primary operations, such as the sale of assets or one-time revenues.
Capital Contributions	Funds received specifically for capital projects or infrastructure improvements, often from grants or private donations.
Total Non-Operating Revenue	The sum of all revenues generated from non-operating activities, including investment income, capital contributions, and other non-operating revenues.

Expenditures

Term	Definition
Personnel Expenses	Includes employee salaries and wages, benefits, taxes, etc.
Professional Services and Contracts	Professional service contracts that are not considered facilities-related or administrative-related
Claims Related Expense	Applies to Risk Pools Only; include claims expense, change in IBNR/and loss adjustment expense.
Underwriting Expense	Applies to Risk Pools Only; includes reinsurance, stop loss, and claim administration fees.
General and Administrative Expenses	Miscellaneous general and administrative costs that are not facility-related (i.e., office supplies, postage, travel)
Operations and Facilities Expense	Includes utilities, rent, repairs and maintenance, and other costs necessary to operate facilities
Other Operating Expense	Only report operating expenses not included in other categories

Depreciation Expense	The allocation of the cost of a tangible asset over its useful life. It represents how much of the asset's value has been used up in a given period.
Total Operating Expense	The total costs incurred during normal business operations, including salaries, utilities, maintenance, and other day-to-day expenses.
Interest Expense	The cost incurred by an entity for borrowed funds. This includes interest payments on any debts, loans, or bonds.
Capital Outlay	Report total capital outlay, only applicable to governmental funds
Debt Service	Report total debt service, only applicable to governmental funds
Other Non-Operating Expense	Only report non-operating expenses not included in other categories
Total Non-Operating Expense	The sum of all revenues generated from non-operating activities, including investment income, capital contributions, and other non-operating revenues.
Total Expenditure	The sum of all costs incurred by an entity, including both operating and non-operating expenses, during a given period.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to

	support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Junior College

This section provides guidance on uniform reporting specific to all Junior College Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position & Fund Balance Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

<p>Change in Net Position</p>	<p>The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.</p>
<p>Nonspendable</p>	<p>Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.</p>
<p>Committed</p>	<p>Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).</p>
<p>Assigned</p>	<p>Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.</p>
<p>Unassigned</p>	<p>Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.</p>

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Tuition and Fees	Revenue collected from students for enrollment and other educational services provided by local government educational institutions.
Charges for Services & Auxiliary Enterprise	Revenue generated from services provided by local government entities, such as utilities, public transportation, and auxiliary enterprises like student housing and dining services.
Federal Grant Revenues	Funds received from the federal government for specific programs, projects, or purposes.
State Grant Revenues	Funds received from the state government for specific programs, projects, or purposes.
Local Grant Revenue	Funds received from local sources, such as municipalities or county governments, for specific programs, projects, or purposes.
Private Contributions	Donations and funds received from private individuals, organizations, or foundations to support local government initiatives or projects.
Other Operating Revenue	Revenue from various other operating activities not classified under other specific categories.
Total Operating Revenue	The sum of all revenues generated from operating activities, including tuition and fees, charges for services, grants, and other operating income.

State Appropriations	Funds allocated by the state government to local government entities for general operations or specific purposes.
State CTE Appropriations	Funds allocated by the state government specifically for Career and Technical Education (CTE) programs.
Property Tax Revenue	Revenue collected from property taxes levied on real estate within the jurisdiction of the local government entity.
Liquor Tax Revenue	Revenue collected from taxes on the sale of alcoholic beverages within the jurisdiction of the local government entity.
Investment Income	Income earned from investments, including interest, dividends, and capital gains.
Other Non-Operating Revenue	Revenue from non-operating activities not classified under other specific categories, such as fines, fees, and miscellaneous income.
Capital Contributions	Funds received for capital projects, such as infrastructure development or major equipment purchases, from various sources, including grants and donations.
Total Non-Operating Revenue	The sum of all revenues generated from non-operating activities, including state appropriations, property tax revenue, liquor tax revenue, investment income, and other non-operating income.
Total Revenue	The combined total of operating and non-operating revenues.

Expenditures

Term	Definition
Instruction	Expenses related to the teaching and training of students, including faculty salaries and instructional materials.
Public service	Costs associated with activities that provide non-instructional services beneficial to individuals and groups external to the institution.
Academic support	Expenses that support the institution's primary missions of instruction, research,

	and public service, such as libraries, academic administration, and academic personnel development.
Student services	Costs related to activities that contribute to students' emotional and physical well-being, such as counseling, career guidance, and financial aid administration.
Athletic support	Expenses associated with supporting athletic programs, including coaching salaries, athletic facilities maintenance, and sports-related scholarships.
Institutional support	General administrative costs, such as executive management, fiscal operations, legal services, and public relations.
Operations and maintenance	Costs related to the upkeep, maintenance, and preservation of physical plant facilities, including utilities, repairs, and custodial services.
Financial aid	Scholarships, grants, and other forms of financial assistance provided to students to help cover tuition and other educational expenses.
Auxiliary enterprise expense	Costs associated with operations that exist to furnish goods or services to students, faculty, or staff and charge a fee directly related to the cost of those goods or services, such as bookstores and dormitories.
Depreciation expense	Allocation of the cost of tangible capital assets over their useful lives.
Other Operating expense	All other expenses incurred in the daily operations of the entity not classified elsewhere, such as supplies and non-capitalized equipment.
Total Operating Expense	The sum of all operating expenses incurred by the entity in the course of its daily activities.
Interest Expense	Costs incurred by the entity related to borrowing money, including interest payments on debt.
Other Non-Operating Expense	Expenses not related to the primary activities of the entity, such as investment losses or costs related to discontinued operations.

Total Non-Operating Expense	The sum of all non-operating expenses incurred by the entity.
Total Expenditure	The combined total of all operating and non-operating expenses incurred by the entity.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Library and Recreation

This section provides guidance on uniform reporting specific to all Library Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget ***in effect as of January 1, of the current calendar year*** and actuals ***in effect as of January 1, of the prior calendar year*** as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax	Taxes levied on real estate and personal property by local governments, used to fund public services such as schools, infrastructure, and public safety.
Sales Tax	Taxes collected on the sale of goods and services, typically a percentage of the sale price, used to fund state and local government operations.
Room Tax	Taxes imposed on the rental of hotel rooms and other lodging accommodations often used to fund tourism-related services and infrastructure.
Charges for Services & Fees	Fees collected by local governments for specific services provided, such as utilities, waste collection, and recreational programs.
Licenses and Permits	Fees charged for the issuance of licenses and permits required for certain activities, businesses, or construction projects.
Rental Revenue	Income received from renting out government-owned properties, facilities, or equipment.
Federal Grant Revenues	Funds provided by the federal government to support specific programs, projects, or services.
State Grant Revenues	Funds provided by the state government to support local programs, projects, or services.
Local Grant Revenue	Funds provided by other local entities or organizations to support specific initiatives, projects, or services.

Private Contributions	Donations or funds provided by private individuals, businesses, or organizations to support local government programs, projects, or services.
Other Operating Revenues	Income from other sources related to the primary operations of the government, not categorized under the above terms.
Total Operating Revenue	The sum of all revenue generated from the primary operations of the local government, including taxes, fees, grants, and other operating income.
Investment Revenues	Income earned from investments made by the local government, such as interest, dividends, and capital gains.
Other Nonoperating Revenue	Income from sources not related to the primary operations of the government, such as the sale of assets or one-time payments.
Total Non-Operating Revenue	The sum of all non-operating revenues, including investment income and other non-operating sources.
Total Revenue	The sum of all operating and non-operating revenues, representing the total income of the local government.

Expenditures

Term	Definition
Personnel Expenditures	Costs related to employee salaries, wages, benefits, and other compensation-related expenses.
General Supplies and Materials	Costs for office supplies, consumables, and other materials used in daily operations.
Professional Services	Payments for external services provided by consultants, lawyers, accountants, and other professionals.
Advertising	Expenses for promoting services, public notices, and other communications to the public.
Rent and Building Lease	Costs for renting or leasing office space, buildings, and facilities.

Other Lease Expense	Expenses for leasing equipment, vehicles, and other non-building assets.
Insurance	Costs for various insurance policies, including liability, property, and workers' compensation.
Repairs and Maintenance	Expenses for maintaining and repairing buildings, equipment, and infrastructure.
Dues and Fees	Payments for memberships, subscriptions, licenses, and regulatory fees.
Utilities	Costs for essential services such as electricity, water, gas, and telecommunications.
Travel	Expenses related to employee travel, including transportation, lodging, meals, and incidentals.
Other Operating Expenditures	Miscellaneous operational costs not categorized elsewhere, such as office expenses and minor equipment.
Total Operating Expense	The sum of all operating expenses incurred during a specific period.
Capital Outlay	Expenditures for acquiring, constructing, or improving long-term assets such as buildings and infrastructure.
Debt Service	Payments for principal and interest on borrowed funds.
Other Non-Operating Expenditures	Expenses not related to daily operations, such as one-time costs or special projects.
Total Non-Operating Expense	The sum of all non-operating expenses incurred during a specific period.
Total Expenditure	The combined total of operating and non-operating expenses.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Pest Control and Abatement

This section provides guidance on uniform reporting specific to all Pest Control and Abatement Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Property Tax	Taxes levied on real estate and personal property by local governments, used to fund public services such as schools, infrastructure, and public safety.
Sales Tax	Taxes collected on the sale of goods and services, typically a percentage of the sale price, used to fund state and local government operations.
Charges for Services & Fees	Fees collected by local governments for specific services provided, such as utilities, waste collection, and recreational programs.
Federal Grant Revenues	Funds provided by the federal government to support specific programs, projects, or services.
State Grant Revenues	Funds provided by the state government to support local programs, projects, or services.
Local Grant Revenue	Funds provided by other local entities or organizations to support specific initiatives, projects, or services.
Private Contributions	Donations or funds provided by private individuals, businesses, or organizations to support local government programs, projects, or services.
Other Operating Revenues	Income from other sources related to the primary operations of the government, not categorized under the above terms.
Total Operating Revenue	The sum of all revenue generated from the primary operations of the local government, including taxes, fees, grants, and other operating income.

Investment Revenues	Income earned from investments made by the local government, such as interest, dividends, and capital gains.
Other Nonoperating Revenue	Income from sources not related to the primary operations of the government, such as the sale of assets or one-time payments.
Total Non-Operating Revenue	The sum of all non-operating revenues, including investment income and other non-operating sources.
Total Revenue	The sum of all operating and non-operating revenues, representing the total income of the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs related to employee salaries, wages, benefits, and other compensation-related expenses.
General Supplies and Materials	Costs for office supplies, consumables, and other materials used in daily operations.
Professional Services	Payments for external services provided by consultants, lawyers, accountants, and other professionals.
Pest Control and Abatement	Services and measures implemented by local government entities to manage and eliminate pests (e.g., insects, rodents) to protect public health and property. This includes inspection, treatment, and ongoing monitoring to ensure a pest-free environment.
Professional Services	Specialized services provided by external experts or firms to support local government operations. These services include legal, engineering, consulting, auditing, and other professional expertise that local governments may not have in-house.
Insurance	Costs for various insurance policies, including liability, property, and workers' compensation.

Repairs and Maintenance	Expenses for maintaining and repairing buildings, equipment, and infrastructure.
Utilities	Costs for essential services such as electricity, water, gas, and telecommunications.
Other Operating Expenditures	Miscellaneous operational costs not categorized elsewhere, such as office expenses and minor equipment.
Total Operating Expense	The sum of all operating expenses incurred during a specific period.
Capital Outlay	Expenditures for acquiring, constructing, or improving long-term assets such as buildings and infrastructure.
Debt Service	Payments for principal and interest on borrowed funds.
Other Non-Operating Expenditures	Expenses not related to daily operations, such as one-time costs or special projects.
Total Non-Operating Expense	The sum of all non-operating expenses incurred during a specific period.
Total Expenditure	The combined total of operating and non-operating expenses.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular

	revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Sewer and Water

This section provides guidance on uniform reporting specific to all Sewer and Water Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Net Position Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization's management.
Net Position	The difference between an entity's total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity's overall financial health.

Change in Net Position	The difference in net position from one period to another is typically reported in the entity-wide financial statements. This change results from the entity's revenues, expenses, gains, and losses during the reporting period and indicates whether the entity's financial condition has improved or deteriorated over time.
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Revenues

Term	Definition
Property Tax	Taxes levied on the assessed value of real estate properties to fund public services and infrastructure.
Sales Tax	Taxes collected on the sale of goods and services, typically a percentage of the sales price.
Water Sales	Revenue generated from the sale of water services to residential, commercial, and industrial customers.
Hydrant Usage Charges	Fees charged for the use of fire hydrants, typically by fire departments or construction companies.
Sewer Charges	Fees collected for providing sewer services, including the treatment and disposal of wastewater.
Waste Disposal Charges	Fees charged for the collection, transportation, and disposal of solid waste and recycling services.
Late Fees, Penalties, and Interest	Additional charges imposed for late payments, violations, or overdue accounts, including interest on outstanding balances.
Permitting Revenue	Fees collected from issuing permits for construction, zoning, land use, and other regulated activities.
Other Fees and Charges for Services	Revenue from various services provided by the government, not classified under other specific categories.

System Connection Fees	Charges for connecting properties to utility systems, such as water, sewer, and electricity.
Rental Revenue	Income generated from renting government-owned properties or facilities to individuals, businesses, or organizations.
Other Operating Revenue	Miscellaneous income from regular government operations not categorized under other specific headings.
Total Operating Revenue	The sum of all revenues generated from regular operations and services provided by the government.
Federal Grant Revenues	Funds received from federal government grants to support specific programs, projects, or initiatives.
State Grant Revenues	Funds received from state government grants to support specific programs, projects, or initiatives.
Local Grant Revenue	Funds received from local government or community grants to support specific programs, projects, or initiatives.
Donations and Contributions	Voluntary funds received from individuals, businesses, or organizations to support government activities or projects.
Investment Income	Earnings from interest, dividends, and capital gains on government investments.
Other Non-Operating Revenue	Revenue from non-operational sources not categorized elsewhere, such as the sale of assets or legal settlements.
Capital Contributions	Funds received for capital projects or investments, often from developers or other external sources.
Total Non-Operating Revenue	The sum of all revenues from non-operational sources, including grants, donations, investments, and capital contributions.
Total Revenue	The combined total of operating and non-operating revenues received by the government.

Expenditures

Term	Definition
Personnel Expenses	Costs related to employee salaries, wages, benefits, and other compensation-related expenses.
General Supplies and Materials	Costs for office supplies, consumables, and other materials used in daily operations.
Professional Services	Payments for external services provided by consultants, lawyers, accountants, and other professionals.
Insurance	Costs for various insurance policies, including liability, property, and workers' compensation.
Repairs and Maintenance	Expenses for maintaining and repairing buildings, equipment, and infrastructure.
Utilities	Costs for essential services such as electricity, water, gas, and telecommunications.
Treatment Expenses	Costs incurred by local government entities for the treatment of waste, water, or other environmental management processes. These expenses include the operation and maintenance of treatment facilities, chemicals, and labor associated with ensuring public health and environmental standards.
Other Operating Expenditures	Miscellaneous operational costs not categorized elsewhere, such as office expenses and minor equipment.
Total Operating Expense	The sum of all operating expenses incurred during a specific period.
Depreciation Expense	The allocation of the cost of a tangible asset over its useful life. For local governments, this includes buildings, infrastructure, equipment, and other long-lived assets. Depreciation accounts for wear and tear, deterioration, or obsolescence, reflecting the gradual reduction in the asset's value over time.
Interest Expense	The cost incurred by local government entities for borrowing funds. This includes interest payments on bonds, loans, and

	other forms of debt used to finance capital projects, infrastructure improvements, or other municipal activities. Interest expense is recorded as a financial obligation that the government must pay over the life of the debt.
Other Non-Operating Expense	Expenses not related to daily operations, such as one-time costs or special projects.
Total Non-Operating Expense	The sum of all non-operating expenses incurred during a specific period.
Total Expenses	The combined total of operating and non-operating expenses.

Other Reporting

Term	Definition
Purchase of Capital Assets	Expenditures made by local government entities to acquire or significantly upgrade physical assets such as land, buildings, infrastructure, machinery, and equipment. These assets have a useful life extending beyond a single fiscal year and are used to provide services or generate revenue over time.
Debt Service Principal Payments	Payments made by local government entities to repay the principal amount of borrowed funds. These payments are part of the overall debt service obligations, which also include interest payments, and are made to reduce the outstanding balance of loans or bonds used to finance capital projects or other expenditures.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Soil and Water Conservation

This section provides guidance on uniform reporting specific to all Soil and Water Conservation Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
County Appropriations	Funds allocated by the county government to local entities or projects.
City Appropriations	Funds allocated by the city government to local entities or projects.
State Appropriations	Funds allocated by the state government to local entities or projects.
Federal Grant Revenues	Funds received from federal government grants to support specific programs or projects.
State Grant Revenues	Funds received from state government grants to support specific programs or projects.
Local Grant Revenue	Funds received from local organizations or government grants to support specific programs or projects.
Private Contributions	Funds donated by private individuals, businesses, or foundations to support specific programs or projects.
Contract Revenues	Funds received from contracts with other entities for services rendered or projects completed.
Reimbursements	Funds received as repayment for expenses initially borne by the local government entity, typically from other government levels or organizations.
Other Operating Revenues	Funds generated from various other sources related to the entity's primary operations, such as fees, charges, or sales.
Total Operating Revenues	The sum of all revenues generated from the primary operations of the local government entity, including

	appropriations, grants, contributions, and operating income.
Investment Income	Funds earned from investments, such as interest, dividends, or capital gains on invested funds.
Other Non-Operating Revenues	Funds generated from non-operational sources not directly tied to the entity's primary activities, such as fines, penalties, or donations.
Total Non-Operating Revenues	The sum of all revenues generated from non-operational sources, including investment income and other non-operating revenues.
Total Revenues	The sum of all operating and non-operating revenues, representing the total income of the local government entity.

Expenditures

Term	Definition
Personnel Expenses	Costs related to salaries, wages, benefits, and other compensation for government employees.
Supplies	Expenditures for office supplies, equipment, and other materials used in daily operations.
Professional Services	Payments for services provided by external professionals, such as consultants, attorneys, or auditors.
Contract Labor	Costs associated with hiring temporary or contracted workers for specific projects or tasks.
Dues	Membership fees for professional organizations, associations, or other groups.
Insurance	Payments for insurance coverage, including health, liability, property, and worker's compensation.
Training	Expenses for employee training, professional development, and educational programs.
Rent	Costs for leasing office space, buildings, or equipment.

Repairs and Maintenance	Expenditures for the upkeep and repair of buildings, infrastructure, equipment, and vehicles.
Trees, Soil, Water or Other Materials	Costs related to natural resources and materials used in landscaping, environmental, or agricultural projects.
Other Operating Expenditures	Miscellaneous expenses related to daily operations that do not fall into the above categories.
Total Operating Expenditures	The sum of all operating expenses incurred in the daily functioning of the government entity.
Capital Outlay	Expenditures for acquiring, constructing, or improving long-term assets like buildings, roads, and equipment.
Debt Service	Payments related to the principal and interest on borrowed funds or outstanding debt.
Other Non-Operating Expenditures	Expenses not directly related to the core operations, such as grants, subsidies, or non-operational costs.
Total Non-Operating Expenditures	The sum of all non-operating expenses incurred by the government entity.
Total Expenditures	The combined total of operating and non-operating expenditures.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to

	support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Urban Renewal

This section provides guidance on uniform reporting specific to all Urban Renewal Districts.

Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

Fund Balance Summary

Term	Definition
Nonspendable	Funds that cannot be spent because they are either in a non-cash form (e.g., inventory or prepaid expenses) or are legally or contractually obligated to remain intact (e.g., endowment principal) within governmental funds.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Committed	Funds that are set aside for a specific purpose by formal action of the government's highest level of decision-making authority. Once committed, these amounts cannot be used for any other purpose unless the government removes or changes the specific use by taking the same type of action (for example, legislation, resolution, or ordinance utilized to previously commit those amounts).
Assigned	Funds that are intended for a specific purpose by management or governing body. These funds are designated for specific projects or initiatives but do not meet the criteria to be classified as restricted or committed.
Unassigned	Funds that are not restricted, committed, or assigned to specific purposes. These funds represent the residual amount available for discretionary use by the organization's management. Unassigned fund balance is only used for the general fund or deficit fund balances.

Change in Fund Balance	The difference between the fund balances at the beginning and the end of a reporting period. This change reflects the net effect of revenues, expenditures, and other financial activities on the fund balances during the period.
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Revenues

Term	Definition
Franchises, Licenses, and Permits	Fees collected from businesses and individuals for the right to operate in certain areas or conduct specific activities. Includes business licenses, building permits, and franchise fees for utilities.
Property Tax Revenue	Taxes levied on the assessed value of real and personal property owned by residents and businesses within the local government's jurisdiction.
Rents and Charges for Services	Income from leasing government-owned properties and fees collected for specific services provided by the local government, such as water, sewer, or recreational services.
Urban Renewal and Economic Development Revenue	Funds generated from activities aimed at revitalizing urban areas and promoting economic growth, including tax increment financing (TIF) and grants for development projects.
State or County Revenue Sharing	Funds allocated to local governments from state or county governments based on formulas or agreements to support local services and infrastructure.
Federal Grant Revenues	Funds provided by the federal government to support specific programs, projects, or initiatives, typically requiring compliance with federal guidelines and reporting.
State Grant Revenues	Funds provided by state governments for specific purposes, such as education, transportation, or public safety, often

	requiring adherence to state regulations and reporting.
Local Grant Revenue	Funds received from local entities, such as other municipalities or regional organizations, for collaborative projects or local initiatives.
Private Contributions	Donations or financial support from private individuals, businesses, or philanthropic organizations to fund specific projects or services provided by the local government.
Investment Income	Earnings from the investment of local government funds, including interest, dividends, and capital gains from securities, bonds, or other financial instruments.
Other Revenue	Miscellaneous income not categorized elsewhere, including fines, forfeitures, sales of surplus property, and any other sources of revenue for the local government.
Total Revenue	The sum of all income generated from the various revenue sources listed above, representing the overall financial resources available to the local government.

Expenditures

Term	Definition
Personnel Expenses	Costs related to employee salaries, wages, benefits, and other compensation-related expenses.
Supplies and Materials	Costs for office supplies, consumables, and other materials used in daily operations.
Professional Services	Payments for external services provided by consultants, lawyers, accountants, and other professionals.
Facilities Expense	Includes all facilities R&M or related expenses, excluding utilities and insurance

Utilities	Costs for essential services such as electricity, water, gas, and telecommunications.
Insurance	Costs for various insurance policies, including liability, property, and workers' compensation.
Other Expenditures	Miscellaneous operational costs not categorized elsewhere, such as office expenses and minor equipment.
Total Current Expenditures	The sum of all operating expenses incurred during a specific period.
Capital Outlay	Expenditures for acquiring, constructing, or improving long-term assets such as buildings and infrastructure.
Debt Service	Payments for principal and interest on borrowed funds.
Total Other Expenditures	The sum of all other expenses incurred during a specific period.
Total Expenditure	The combined total of operating and non-operating expenses.

Other Financing Sources & Uses

Term	Definition
Proceeds from sales of capital assets	Funds received from the sale of capital assets, such as land, buildings, or equipment, that are no longer needed or have been replaced by the local government.
Proceeds from the issuance of debt	Funds received from issuing bonds, notes, or other forms of debt to finance capital projects, infrastructure improvements, or other long-term investments.
Transfers In	Funds transferred into a particular fund from another fund within the local government's financial structure to support specific activities or cover deficits.
Total Other Financing Source	The total amount of financial resources received from sources other than regular revenue, including proceeds from sales of

	capital assets, insurance recoveries, debt issuance, and transfers in.
Transfers Out	Funds transferred out of a particular fund to another fund within the local government's financial structure to support specific activities or cover deficits.
Payments to refunding bond agent	Payments made to an agent to handle the refunding of bonds, typically involving the issuance of new bonds to replace older bonds, often to take advantage of lower interest rates.
Total Other Financing Use	The total amount of financial resources expended on activities other than regular operating expenses, including transfers out and payments to refunding bond agents.

Employee Salary Data

Please see the Employee Salary Data Reporting section.

Employee Salary Data Reporting

All Local Government Entities

Employee salary data for all local government entities will be reported in aggregate on an annual basis as defined by the Committee on Uniform Accounting & Transparency.

Penalties of Failure to Report (Idaho Code 67-1076, 2021)

Idaho Code 67-1076 (2021) outlines specific penalties for local governmental entities that fail to submit required information or submit non-compliant information. This section mandates a series of actions by the appropriate board of county commissioners, State Tax Commission, State of Idaho Controllers Office, and other governmental bodies to enforce compliance. Penalties for noncompliance include immediate notification, late fees, public notices, budget restrictions, withholding of sales tax distributions, and potential audits. These measures are designed to ensure transparency and accountability among local governmental entities in Idaho.

The following can be found in Idaho Code 67-1076 (2021):

“(a) If a local governmental entity fails to submit the information required by this section or submits noncompliant information required by this section, the state controller must notify the entity immediately after the due date of the information that either the information was not submitted in a timely manner or the information submitted was non-compliant. The local governmental entity then has thirty (30) days from the date of notice to submit the information or notify the state controller that it will comply by a time certain. The state controller may impose a late fee for each day over said thirty (30) days that the local governmental entity has failed to provide the information required under this section. The late fee may be in the amount of up to five hundred dollars (\$500) per day and is immediately payable from the local governmental entity to the state controller’s office, which shall deposit the fee in the state general fund.

(b) No later than January 15 of any year, the state controller must notify the appropriate board of county commissioners and the state tax commission of the entity’s failure to comply with the provisions of this section. Upon receipt of such notification, the board of county commissioners must place a public notice in a newspaper of general circulation in the county indicating that the entity is noncompliant with the legal reporting requirements of this section. The county commissioners shall assess to the entity the cost of the public notice. Such costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity. For any noncomplying entity, the state controller must notify the board of county commissioners and the state tax commission of the compliance status of such entity once the entity is in compliance.

(c) A local governmental entity that fails to comply with this section is prohibited from including in its budget any budget increase otherwise permitted by subsection (1)(a) or (e) of section 63-802, Idaho Code.

(d) In addition to any other penalty provided in this section, during any failure to comply with this section, the state tax commission must withhold the quarterly distribution of sales tax distribution pursuant to section 63-3638(10), Idaho Code, for

any non-complying entity. The state tax commission must withhold and retain such money in a reserve account until the state controller certifies that the entity has complied with the provisions of this section, at which point the state tax commission must pay any money owed to the local governmental entity previously in violation of this section.

(e) For any local governmental entity that is a non-taxing district, including entities established under title 50, Idaho Code, upon notification to the board of county commissioners from the state controller of noncompliance by such entity, the board of county commissioners must convene to determine appropriate compliance measures, including but not limited to the following:

- (i) Require a meeting of the board of county commissioners and the entity's governing body wherein the board of county commissioners requires compliance of this section by the entity;
- (ii) Assess a noncompliance fee on the noncomplying entity. Such fee may not exceed five thousand dollars (\$5,000). Such fees and costs may be deducted from any distributions of taxes, fees, increment financing, or assessments collected by the county on behalf of the local governmental entity until such time as the entity is in compliance with the requirements of this section and section 67-1075, Idaho Code. The amount of any such fee may not be passed on to persons subject to the jurisdiction of the entity in the form of adjustments to any fee or assessment imposed or collected by the entity. Any fee collected must be deposited into the county's current expense fund; and
- (ii) Cause a special audit to be conducted on the entity at the cost of the entity."

Conclusion

This Uniform Accounting & Reporting Manual for the State of Idaho reflects a steadfast commitment to transparency in governmental financial reporting. By adhering to Generally Accepted Accounting Principles (GAAP) local government entities in Idaho ensure that their financial statements accurately represent their fiscal activities.

Through consistent reporting of financial information and employee salary data, Idaho's Local Governmental entities strive to provide stakeholders with clear, comprehensive, and accessible financial information. These transparency efforts not only foster accountability and trust but also empower citizens, policymakers, and other stakeholders to make informed decisions about the allocation of public resources and the overall governance of their communities.

Appendix A

Text References

Below you will find publications and/or sources that have been referenced in this Uniform Accounting & Reporting Manual that may assist with questions or concerns.

Governmental Accounting Standards Board

<https://gasb.org/>

801 Main Avenue

P.O. Box 5116

Norwalk, Connecticut 06856-5116

Idaho Statute

<https://legislature.idaho.gov/statutesrules/idstat/>

Legislative Services Office

P.O. Box 83720

Boise, Idaho 83720-0054

Appendix B

Statutory References

The following chapters and/or sections of Idaho Statute are referenced in this Uniform Accounting & Reporting Manual and apply to the Idaho Local Government Entities.

Title/Chapter	Subject
Title 50	Municipal Corporations
33-701	Education – Fiscal Year/Payment and Accounting of Funds
Title 63	Revenue and Taxation
67-448	Committee on Uniform Accounting and Transparency for Local Government Entities
67-1075	Uniform Accounting Practices and Procedures — Local Governmental Entities
67-1076	Local Governmental Entities Central Registry — Reporting Information Required — Penalties for Failure To Report
74-102	Public Records — Right to Examine

Contact Us

For any questions regarding this Uniform Accounting & Reporting Manual, the contact information for the Idaho State Controller's Office is below:

Phone – (208) 334-3100

Email – registry@sco.idaho.gov

Website – transparencyresources.idaho.gov/transparentidaho/Pages/Local-Government-Registry.aspx