

## FREQUENTLY ASKED QUESTIONS

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### Annual Financial Transparency Report (AFTR)

**Q. What is the AFTR?**

**A.** The AFTR is designed to create uniformity in the financial data collected from each entity type as required by Idaho Code §67-1076 . Click [AFTR](#) to download and complete the correct template for your entity.

**Q. How do I complete my AFTR template?**

**A.** Use the Adopted Budget and the Prior Year Audit or Actuals to complete the categories in the varying tabs.

**Q. Do I need to complete the Amended Budget column on the AFTR?**

**A.** *Only* if you amended budget would you enter information in this column.

**Q. How should I report an expense or a revenue with a different category than what is listed in the AFTR?**

**A.** Our team will defer to your best judgment on which category makes the most sense to you. Additionally, please leave notes on the report so that our team can better identify patterns or areas of improvement.

**Q. What would fall into the category of donations?**

**A.** This would be revenues consisting of gifts made freely without receiving any good or services in exchange.

**Q. Would carryover funds be put into other operating revenue on the report?**

**A.** Since there isn't a specific place on the report that showcases carryover funds, other operating revenue would be a relevant place to input this information. However, our team will defer to your best judgment on how to report it.

Q. What do we do with the transfers in and transfers out section? What does this mean?

A. Transfers are typically pass-through monies from one fund to another. Transfers in and transfers out should be net zero.

Q. Would health insurance be included in the category "insurance"?

A. No, health insurance would be included in personnel costs.

## Audit/Actuals

Q. Do we need to put the audited number in the actuals?

A. If an audit was completed, please use your audited information to complete the actuals section.

## Fund Balances

Q. What are the definitions for Non-spendable, Restricted, Committed, and Assigned?

A. Yes, these are based on GASB principles. Please see the following definitions:

- Non-Spendable: Non-Spendable fund balances are assets that are never converted to cash and are inherently non-spendable either because of their form or because they must be maintained intact, pursuant to legal or contractual requirements including the principal of endowments or capital of a revolving loan fund.
- Restricted: Restricted fund balances are amounts that are subject to limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments or through constitutional provisions or enabling legislation.
- Committed: Committed fund balances are funds with a self-imposed limitation made at the highest level of decision-making that requires formal action at the same level to remove. This would occur annually via a resolution approved by the Board of County Commissioners.
- Assigned: Assigned fund balances are where a limitation results from intended uses either by the government's highest decision-making authority of their designated body or official in conjunction with the close of the fiscal year.
- Unassigned: Unassigned fund balances are residual net resources - total fund balance in excess of the other classifications (surplus) or excess of the other classifications over total fund balance (deficit).

**Q. On the fund balance summary tab, do you want the same ending balance as what I put on my annual street and road finance report?**

**A.** Yes, if the information on the Road and Street report shows the same information then the totals should be consistent across both reports.