TRANSPARENT IDAHO
BRANDON D WOOLF, STATE CONTROLLER

Local Government Entity Central Registry

FREQUENTLY ASKED QUESTIONS

2026 Reporting Changes

Q: Is the Annual Financial Transparency Report (AFTR) still required?

A: No. The Annual Financial Transparency Report (Excel spreadsheet) is no longer required for 2026. We have improved our process of converting financial data and have eliminated this step to streamline the submission process.

Q: Why does the submission need to be completed by July 1 now?

A: The submission will now need to be completed by July 1 to align with your existing statutory obligations and budget cycle, and to avoid confusion across multiple fiscal years. Under Idaho Code § 67-450B, your independent audit is already required within nine months of your fiscal year-end—meaning the audit should be complete and available in time to submit by July 1 with no additional burden.

Q: Is employee salary data reporting required this year?

A: Yes. Employee salary data reporting resumes for the 2026 reporting year following collaboration with local government stakeholders and approval from the Idaho Legislature. This data reflects employee salaries as of October 1 of the prior calendar year and should be submitted using the template available on our website.

Q: Are auditor letters still accepted in lieu of an audit?

A: No. We are no longer able to accept auditor letters in lieu of an audit. This exception was originally introduced during the COVID-19 pandemic and this update brings the process back into alignment with Idaho Code 67-450B, which requires audits to be completed within nine months of the fiscal year end.

Audit/Actuals

Q. Do we need to put the audited number in the Financial Information – Prior Year Actuals/Audit section?

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

Fund Balances/Net Positions

Q. What are the definitions for Non-spendable, Restricted, Committed, Assigned and Net Investment in Capital Assets?

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).
- *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.*

General Submission Questions

Q: I already started a submission — what should I do?

A: Do NOT start a new submission. Locate your draft using the Draft Submissions How-To Guide on the Help & Guidance page, then complete and submit from there.

Q: What is my LGR number?

A: Your LGR number is the unique identifier assigned to your submission after it is submitted. Reference this number any time you contact the SCO team for support.

Q: What file types are accepted for attachments?

A: Excel, PDF, and Word Documents are all accepted. Maximum file size is 100 MB per attachment.

Q: Who do I contact with questions?

A: Email: transparentidaho@sco.idaho.gov | Phone: (208) 334-3100, Option 0