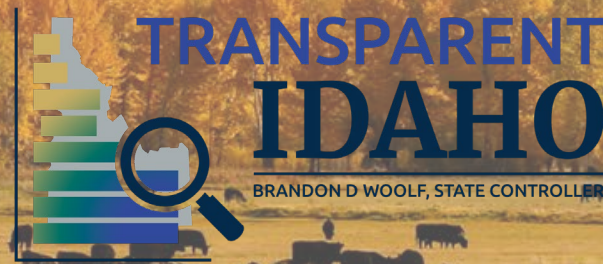


Local Government Registry Webinar

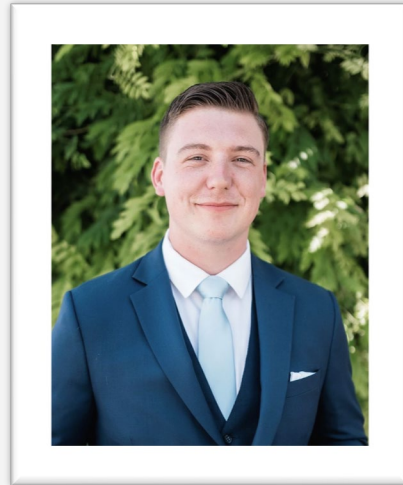
State Controller's Office
October 2025



Local Registry Team



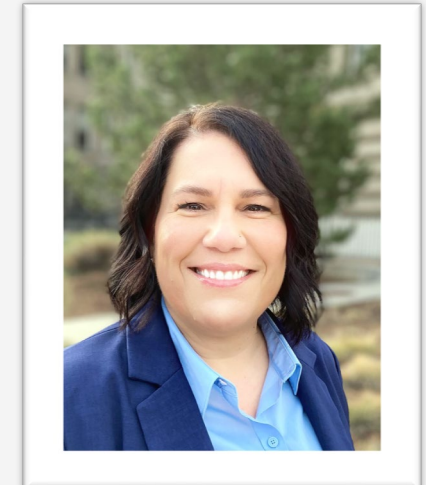
John Iasonides



Alex Doench



Paige James



Alisa Tena

Agenda

- ❖ What is the Local Government Registry
- ❖ Reporting timelines
- ❖ Registry requirements
- ❖ Registry walkthrough
- ❖ Annual Financial Transparency Report (AFTR) Walkthrough
- ❖ Help and Guidance resources
- ❖ Questions



Local Government Registry History

- The State Controller's Office (SCO) assumed responsibility of the Local Government Central Registry on January 1, 2022
- The registry was updated to a new system beginning in the 2023 reporting year
- SCO is currently dedicating their time and efforts to fulfill the statutory requirements outlined in Idaho Code §67-1076

Yearly Submission Deadline:

December 1

Please note, anything submitted past this date will not be processed until the following quarter.



Complete your Local Government Registry Submission

Tax Commission Distribution Reporting Deadlines

- March 31st
- June 30th
- September 30th
- December 1st

Entities not in compliance by the quarterly reporting deadlines may not be eligible to receive their quarterly sales tax distributions and/or property tax increases.

2025

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Registry Requirements

Adopted Budget

- Fiscal year 2025 (in effect as of January 1, 2025)

A copy of the RAFT RIVER FIRE PROTECTION DISTRICT BUDGET for the year 2024-2025 will be posted and may be inspected at the above-named establishment prior to the hearing.

RAFT RIVER FIRE PROTECTION DISTRICT
APPROVED ESTIMATED BUDGET
2024-2025

ESTIMATED EXPENDITURES
OCTOBER 1, 2024– SEPTEMBER 30, 2025

<u>ITEM</u>	<u>ESTIMATE</u>
STATE INSURANCE FUND	\$ 662.00
COMPREHENSIVE LIABILITY	\$ 4,666.00
EQUIPMENT REPAIRS AND MAINTENANCE	\$ 6,900.00
FIRE VOLUNTEER TRAINING	\$ 1,500.00
EMT TRAINING	\$ 2,000.00
OFFICE AND COMMUNICATION EXPENSES	\$ 3,580.00
GAS AND FUEL EXPENSES	\$ 4,500.00
UTILITIES	\$ 5,200.00
LEGAL AND PROFESSIONAL FEES	\$ 3,000.00
ADMINISTRATIVE EXPENSES	\$ 5,400.00
BUILDING AND EQUIPMENT EXPENSES	\$ 6,579.00
AMBULANCE EQUIPMENT AND SUPPLIES	\$ 5,400.00

TOTAL ESTIMATED EXPENDITURES **\$49,387.00**

ESTIMATED REVENUE

<u>ITEM</u>	<u>ESTIMATE</u>
TAX ROLL LEVY	\$ 32,071.00
AMBULANCE	\$ 5000.00
FIRE	\$ 4,500.00
Property Tax Replacement	\$ 7,816.00

TOTAL ESTIMATED REVENUE **\$49,387.00**

Prior Year Audit or Actuals

- Fiscal year 2024 (in effect as of January 1, 2024)
- Total *actual* revenues and expenditures

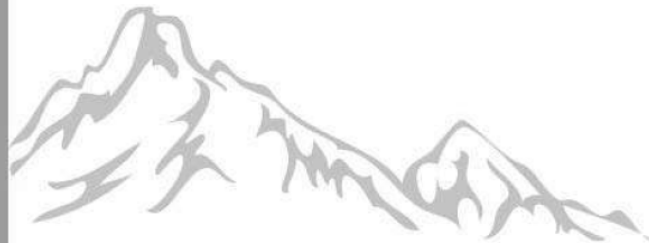
Expenditure Total	Audit Type
\$0 to \$149,999	No audit needed, submit actuals
\$150,000 to \$249,999	Biennial
\$250,000 and above	Annual

Prior Year Audit or Actuals

Caldwell Irrigation Lateral District

Year Ended September 30, 2024

Audited Financial Statements



www.qcpas.com

Quest CPAs PLLC

Statement of Activity 23-24 Raft River Fire Protection District TAX ID: 71- October 1, 2023-September 30, 2024

Distribution account	Total
Income	
Contributed income	0.00
Corporate & foundation grants	17,000.00
Government grants & contracts	53,461.05
Total for Contributed income	\$70,461.05
Investment income	358.31
Sales	161.00
Services	4,718.92
Uncategorized Income	312.54
Total for Income	\$76,011.82
Cost of Goods Sold	
Gross Profit	\$76,011.82
Expenses	
Advertising & marketing	109.10
Awards & grants to others	350.00
Contract & professional fees	0.00
Fundraising fees	200.00
Total for Contract & professional fees	\$200.00
Insurance	4,363.00
Occupancy	144.00
Utilities	4,599.32
Total for Occupancy	\$4,743.32
Office expenses	0.00
Internet & TV services	769.02
Memberships & subscriptions	3,693.00
Office supplies	73.00
Small tools & equipment	23,894.71
Software & apps	320.00
Total for Office expenses	\$28,749.73
Payroll expenses	0.00
Salaries & wages	5,864.09
Total for Payroll expenses	\$5,864.09
Repairs & maintenance	7,195.60
Supplies	2,715.44
Supplies & materials	844.29
Total for Supplies	\$3,559.73
Training	915.72
Total for Expenses	\$56,050.29

Final Amended Budget

- *If applicable*
- Fiscal year 2024 (in effect as of January 1, 2024)
- Same requirements as the adopted budget

ORDINANCE NO. 2022-019

AN ORDINANCE OF THE CITY OF
THE APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021,
AND ENDING SEPTEMBER 30, 2022; APPROPRIATING ADDITIONAL MONIES THAT ARE TO
BE RECEIVED BY THE CITY OF
PROVIDING AN EFFECTIVE DATE.

RDINANCE NO. 2021-015,
OCTOBER 1, 2021,
AND
OF \$9,638,670; AND

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF

SECTION 1. That Ordinance No. 2021-015, the appropriation ordinance for the City of Tw
year commencing October 1, 2021, and ending September 30, 2022, be and the same is hereby amended as follows:

That the additional sum of \$9,638,670 be appropriated out of the following revenues:

Street Light Fund - Unanticipated Revenue	\$35,000
Airport Fund - Reserves	\$475,113
Capital Improvement Fund - Certificate of Participation Financing	\$3,368,817
Capital Improvement Fund - Fire District Grant	\$1,432,707
Capital Improvement Fund - Reserves	\$1,158,647
Impact Fee Fund - Reserves	\$593,633
Airport Construction Fund - Federal Grant Revenue	\$250,000
Water Fund - Reserves	\$163,780
Wastewater Fund - Reserves	\$1,843,927
Common Area Maintenance Fund - Reserves	\$10,000
Sanitation Fund - Unanticipated Revenue	\$76,000
Pool Fund - Unanticipated Revenue	\$110,362
Dierkes/Shoshone Falls Fund - Reserves from Capital Improvement Fund	\$83,373
Insurance Fund - Reserves	\$31,311
Fireworks Fund - Unanticipated Revenue from General Fund	\$6,000
TOTAL Revenues	\$9,638,670

That the expenditures to be paid by these funds are as follows:

Street Light Fund - Street Lights for New Subdivisions	\$35,000
Airport Fund - Terminal Heat Pump Replacement	\$303,466
Airport Fund - Water & Sewer Extensions	70,435
Airport Fund - Volaire Aviation Inc. - Air Service Consulting	\$30,000
Airport Fund - Category B Truck from FY 20-21	\$26,678
Airport Fund - Skywest Subsidy	\$25,034
Airport Fund - Fuel/Propane	\$19,500
Capital Improvement Fund - Fire Stations 2 & 3	\$3,811,108
Capital Improvement Fund - Jim Bieri Training Facility	\$1,432,707
Capital Improvement Fund - Radios - Police & Fire	\$370,479
Capital Improvement Fund - Pickleball Courts	\$257,513
Capital Improvement Fund - CentralSquare - CAD, RMS	\$88,364
Impact Fee Fund - Filer & Hankins - ROW Acquisition, Road Construction Project	\$515,130
Impact Fee Fund - Fence along Riverbend section of Canyon Rim Trail	\$54,901
Impact Fee Fund - Design for Preserve Trailhead	\$10,895
Impact Fee Fund - Preserve/Canyon Sidewalk	\$7,055
Impact Fee Fund - Falls & Madrona Traffic Signal	\$5,652
Airport Construction Fund - AIP Construction Projects	\$250,000
Water Fund - Pond Liners - Settlers and Perrine	\$163,780
Wastewater Fund - Wastewater Treatment Plant - Boiler Replacement	\$1,086,524
Wastewater Fund - Digester Cleaning, Inspection, Liner Replacement	\$757,403
Common Area Maintenance Fund - Contract Services	\$10,000
Sanitation Fund - PSI	\$76,000
Pool Fund - Part Time Salaries and Payroll Taxes	\$66,002
Pool Fund - Operating - Natural Gas, Chemicals, Janitorial, Certifications, Uniforms	\$25,500
Pool Fund - Lockers	\$18,860
Dierkes/Shoshone Falls Fund - Shoshone Falls Grade Project	\$83,373

Insurance Fund - Insurance Claims	\$20,000
Insurance Fund - Legal Fees	\$11,311
Fireworks Fund - Fireworks Show	\$6,000
TOTAL Expenditures	\$9,638,670

Annual Financial Transparency Report (AFTR)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Local Government Entity		Airports and Port															
	Annual Financial Transparency Report																	
1	Due by December 1st																	
2	Entity Name		Enter your Entities name here															
3	Unique ID (EIN)		Enter Entities unique identifier as EIN															
4	Reporting Years																	
5	Actuals		2024															
6	Final Amended Budget (If Applicable)		2024															
7	Adopted Budget		2025															
8																		
9	Please review all instructions below before completing the template.																	
10																		
11	1. Please use your Adopted Budget and Actuals/Audit to enter your data into orange cells on each of the tabs in the template.																	
12	2. Do not enter decimal places, round to nearest dollar.																	
13	3. Enter all values as positive numbers unless instructions explicitly say otherwise.																	
14	4. If you did not amend your previous year's budget, DO NOT complete the Final Amended Budget column																	
15	5. For the Employee Salary Data tab, please follow the instruction at the top of each column.																	
16	6. Do not enter into formula cells where note says "Formula: do not enter".																	
17																		
18																		
19																		

<

>

☰

Instructions

Revenues

Expenditures

Other Reporting

Net Position Summary

+

Complete Registry Submission

Go to sco.idaho.gov and click Local Government Registry located on the left side of the page.

Click Complete your registry submission and login.



Complete Registry Submission

Have a project #?

2025

Step 1 of 12 ·

Save Draft and Exit

Confirm your contact information

Ensure your contact information is up-to-date so that we can get in touch with you if needed.

First Name*

Alex

Last Name*

Doench

Email address*

adoench@sco.idaho.gov

Phone Number*

208-334-3100

Address 1*

700 w state st

Address 2 (Optional)

City*

boise

State*

ID

ZIP/Postal Code*

83702

Next >

Complete Registry Submission

Have a project #?

2025

Step 2 of 12 · [Save Draft and Exit](#)

Welcome to the 2025 Registry Reporting Year!

We appreciate all of your efforts in increasing financial transparency. To ensure these efforts continue, please confirm that you have the following documents ready in order to successfully complete your submission:

Adopted Budget (fiscal year 2025)
----Must include entity name and fiscal year

Audit or Actuals (fiscal year 2024)
----Must include entity name, fiscal year, and revenues and expenditures

If applicable, Final Amended Budget (fiscal year 2024)
----Must include entity name and fiscal year

Annual Financial Transparency Report
----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 2025 Examples:
*** January 1, 2025 – December 31, 2025
*** October 1, 2024 – September 30, 2025

Audit/Actuals Fiscal Year 2024 Examples:
*** January 1, 2024 – December 31, 2024
*** October 1, 2023 – September 30, 2024

The Local Government Central Registry submission is due on or before December 1st.

Complete Registry Submission

Step 3 of 12 · [Save Draft and Exit](#)

Entity Information

Entity Name *
Test District

Entity Type *
Highway District

EIN ⓘ
123456

Registry Year *
2025

Fiscal Year End Date (mm/dd) – Example: 09/30 * ⓘ
9/30

Entity Street Address *
123 Main St

Entity City *
Atomic City

Entity Zip Code *
83215

Are you a taxing or non-taxing district? * ⓘ
Taxing

Select if mailing address is different than physical address.
☐

Complete Registry Submission

Step 4 of 12 ·

Save Draft and Exit

Service Area County(ies)

Please select all that apply.

Ada

☐

Bannock

☐

Benewah

☐

Blaine

☐

Bonner

☐

Boundary

☐

Camas

☐

Adams

☐

Bear Lake

☐

Bingham

☐

Boise

☐

Bonneville

☐

Butte

☐

Canyon

☐

Complete Registry Submission

Step 5 of 12 · [Save Draft and Exit](#)

Entity Foundations

Name of governing board member head or chairperson. *

Test Smith

Are they appointed or elected? *

Elected

Are they electors of a ... *

County

What is their length of term in years? *

2

Section of Idaho Code or ordinance that authorizes your entity establishment. * ⓘ

13-509

Who was the establishing entity? *

County

Year of establishment. *

1945

Complete Registry Submission

Step 6 of 12 · [Save Draft and Exit](#)

Additional Members *
Please add contact information for any additional commissioners, councilmen, board members, etc.

First and Last Name	Email Address	Phone Number	
test test	--	--	Edit Remove

Add Additional Members

Complete Registry Submission

Step 7 of 12 · [Save Draft and Exit](#)

Supplemental 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) *

test

Secondary Contact Email Address *

test

Secondary Contact Phone Number

Additional Contact Information

Additional Contact (First and Last Name)

Additional Contact Email Address

Additional Contact Phone Number

Complete Registry Submission

Step 8 of 12 ·

[Save Draft and Exit](#)

Financial Information – Adopted Budget

Enter your adopted budget information for **fiscal year ending in 2025 (budget in effect as of January 1, 2025)**.

Total adopted revenues (Example – 13250) * ⓘ

100000000

Total adopted expenditures (Example – 13250) *

100000000

By submitting this information, I certify that the budget provided is the adopted budget and not a proposed or altered budget. I further attest that this information can be verified through official documentation such as a resolution, ordinance, or meeting minutes. These supporting documents can be made available upon request and serve as proof of the approval process. *

✓ test [Clear](#)

Complete Registry Submission

Step 9 of 12 · [Save Draft and Exit](#)

Financial Information – Prior Year Actuals/Audit

Enter your actuals information or audited information (if completed) for **fiscal year ending in 2024 (in effect as of January 1, 2024).**

Total actual revenues (Example – 725428) *

1000000

Total actual expenditures (Example – 634458) *

1000000

Was an audit completed for the fiscal year? *

Yes

Type of audit * ⓘ

Annual

Date of last audit completed *

04/26/2025

Do you have debt or bond obligations outstanding? *

Yes

Complete Registry Submission

Step 10 of 13 ·

Bonds or Debts *

Please list all bonds or debts

Add Bonds or Debts

Bonds or Debts

Bond or Debt *

Bond

Total initial amount (dollars) of outstanding bond or debt (Example - 2580000) *

11111111

Total current amount (dollars) of outstanding bond or debt (Example - 1630000) *

1111

Original term length (Years) *

3

Remaining term length (Years) *

1

Interest Rate (Example - 2.24) *

2.00

Cancel

Save

Save Draft and Exit

Complete Registry Submission

Step 11 of 13 ·

Save Draft and Exit

Financial Information – Amended Budget

Did you have any amendments to your fiscal year ending in 2024 (in effect as of January 1, 2024) adopted budget? *

Yes

Enter your final amended budget information.

Final amended revenues (Example – 210650)

200000

Final amended expenditures (Example – 210650)

200000

Complete Registry Submission

Step 12 of 13 ·

[Save Draft and Exit](#)

Certification

- It is my intent to conduct and process this application by electronic means. I understand that providing my signature by electronic means below satisfies all legal effect 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.

Signature *

✓ test [Clear](#)

Complete Registry Submission



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.

Attachment	File
Adopted Budget Required <i>Please upload your 2025 fiscal year adopted budget here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Audit - Annual Required <i>Please upload your fiscal year ending in 2024 completed audit here. Excel, PDF's and Word Documents are accepted.</i>	No file uploaded Upload
Actuals <i>Please upload your fiscal year ending in 2024 actual revenues and expenditures documentation here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Final Amended Budget Required <i>Please upload your fiscal year ending in 2024 final amended budget here. Excel, PDF's and Word Documents are accepted.</i> <i>Attachment must include the following:</i> -Entity name -Fiscal year date -Total revenues AND expenditures	No file uploaded Upload
Highway and Infrastructure District Annual Financial Transparency Report Required <i>Please use the Highway and Infrastructure District Annual Financial Transparency Report excel template for this upload.</i> <i>Annual Financial Transparency Reports</i>	No file uploaded Upload

	A	B	C	D	E	F	G	K
1	Enter the totals from the Balance Sheet - Governmental Funds							
2	Enter as negative, if negative.							
3		2023	2024					
4	Fund Balances	Ending	Ending	Definitions				
5	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.				
6	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				
7	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.				
8	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.				
9	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.				
10	Fund Balances	-	-	Formula: do not enter				
11								
12	Change in Fund Balances		-	Formula: do not enter				
13								
14			-	Tie out to Reporting Summary				
15								
16								
17	If you entered an amount for Restricted, Committed or Assigned Fund Balance for the most recent year please fill out the table below.							
18	Please provide the amount and a description with the purpose for the balance in each fund listed below							
19	Category	Amount	Description					Total
20	Nonspendable	-						
21	Nonspendable	-						
22	Nonspendable	-						
23	Restricted	-						

Help & Guidance Resources

LOCAL GOVERNMENT REGISTRY - HELP AND GUIDANCE

Welcome to the Local Government Registry Help and Guidance page! The purpose of this page is to provide clear guidance and helpful resources for completing your Local Government Registry submission. Whether you're new to the process or need a refresher, you'll find step-by-step instructions, answers to common questions, and tools to ensure your submission is accurate and complete.

For a more detailed explanation of the requirements and definitions, check out the [Uniform Accounting & Reporting Manual](#) found [here](#)!

Webinar
Presentations

How to Complete
Your Submission

How to View Draft
Submissions

How to View
Requested Changes

Submission Quick
Start Video

Central Registry
Timeline

Checklist for
Compliance

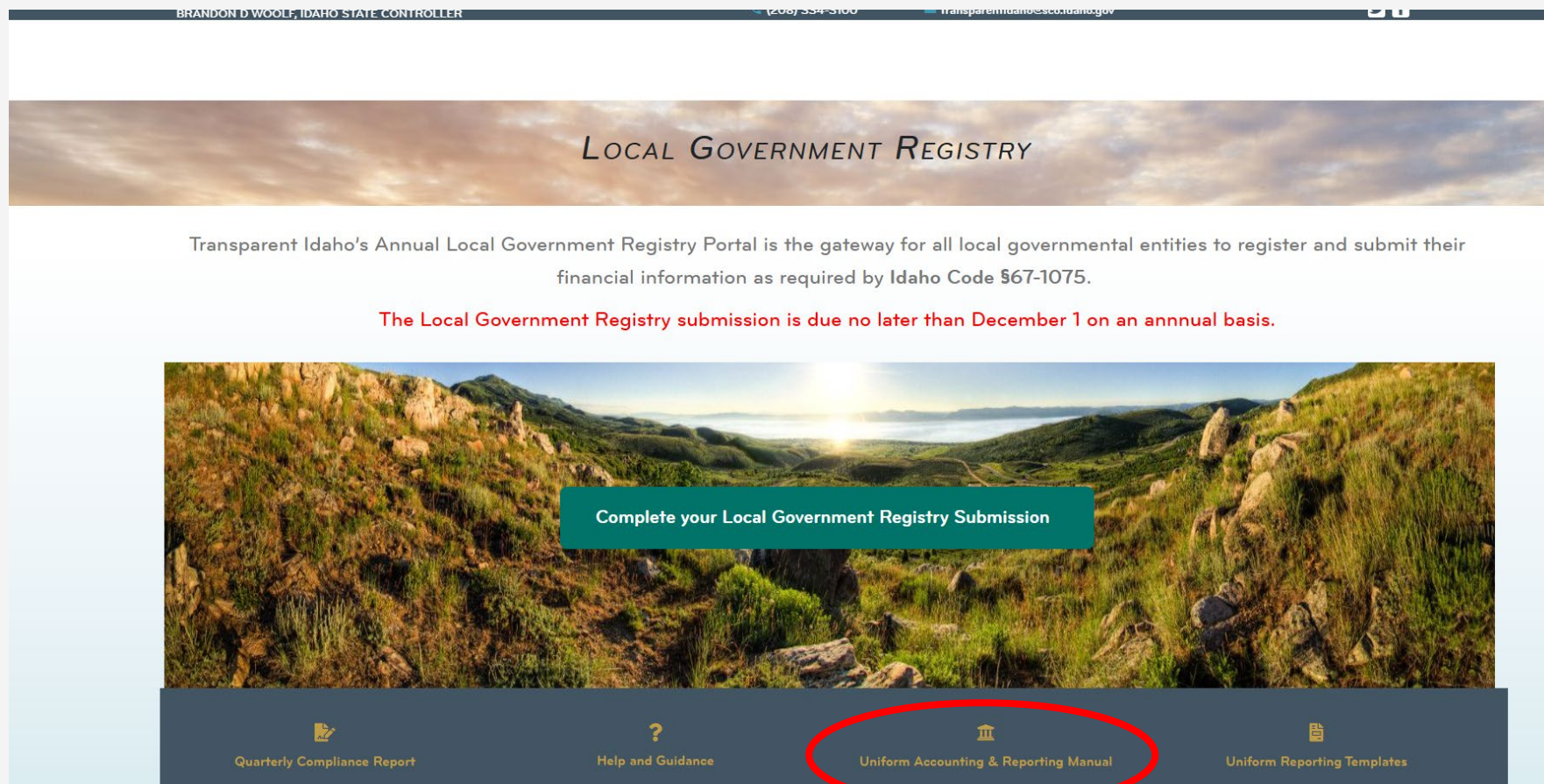
Adopted Budget
Example

Auditor Letter
Example

Frequently Asked
Questions

Uniform Accounting & Reporting Manual

The Uniform Accounting & Reporting Manual can be viewed [here](#) on the Help and Guidance page.





Transparent Idaho Team

Email: registry@sco.idaho.gov

Phone: 208-334-3100

John Iasonides
Deputy Controller of Administration
Division

Alex Doench
Project Support Specialist

Paige James
Project Support Specialist

Alisa Tena
Project Support Specialist