# Cities
# Financial Transactions Report
# Instructions

**California State Controller's Office**

**Division of Accounting and Reporting**
**Local Government Reporting Section**

(07/15)

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# Introduction

The purpose of the Cities Financial Transactions Report to the California State Controller is to provide financial data about California cities on a basis as uniform and comparable as possible. The data compiled from this financial report is published in the *Cities Annual Report* for use by the State Legislature, cities, and the public.

Financial information should be accounted for in accordance with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA), and legal compliance. The accounting systems should be maintained on a fund basis; all funds should be maintained; that fixed assets and long term liabilities should be accounted for either in account groups or in fund accounts depending upon the type of fund; that fixed assets should be accounted for at cost; that depreciation of fixed assets should be recorded and included as an expense in those funds where such assets are accounted for within the fund; that the modified accrual basis is utilized for governmental fund types and expendable trust and agency funds; that the accrual basis is used for proprietary fund types, nonexpendable trust funds and pension trust funds; that appropriate budgetary control is maintained; that revenues, expenditures, expenses and transfers and other funding resources are properly classified; and that the terminology and classification is consistent throughout the accounting and budgeting system.

It is recognized that all cities do not maintain the same organizational and/or account structure. Therefore, in order to accomplish the stated purpose of providing uniform and comparable data it has been necessary to design a uniform classification system for reporting purposes. The revenue source and functional activity classifications contained in the report have been reviewed and approved by a task force composed of City Finance Officers and Public Accountants.

# Filing Instructions

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws related to the reporting requirements for preparing the Cities Financial Transactions Report are available on the State Controller's Office (SCO) Web site at:

www.sco.ca.gov/ard_local_reporting_forms.html

### What to File

Government Code section 53891 requires completed reports to be submitted to the SCO within 90 days after the close of the fiscal year or 110 days if filing in the electronic format report prescribed by the SCO. Be advised that there is no statutory authority to grant extensions for filing this report.

The following items must be submitted by the statutory deadline:

- **Cities Financial Transactions Report**
- **Cover Page form (signed)**
- **U.S. Bureau of the Census Survey**

Although the Cities Financial Transactions Report can be submitted in the prescribed electronic report format, the signed Cover Page form of the report and the U.S. Bureau of the Census Survey must be mailed in paper form to complete the filing requirements.

### Audit Reports

There is no requirement that this report be based on audited information. Although the filing of an audit report is not a legal requirement, it would be greatly appreciated if an audit report could be sent as soon as one is available.

### When to File

The paper report is due within 90 days after the close of the city's fiscal year, or 110 days if filing the SCO's electronic format report. Be advised that there is no statutory authority to grant extensions for filing this report.

### Where to File

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

### By File Transfer Protocol

The electronic report can be filed via the File Transfer Protocol (FTP) instructions located on the SCO Web site. These instructions are available on the alert package and on the SCO Web site. Please remember that the signed Cover Page form and the U.S. Bureau of the Census Survey must be mailed to the SCO to complete filing requirements.

### Mailing Addresses

**By U.S. Mail**

California State Controller's Office
Division of Accounting and Reporting
Local Govt Reporting Section - Cities Unit
P.O. Box 942850
Sacramento, CA 94250-5875

**By Express Mail**

California State Controller's Office
Division of Accounting and Reporting
Local Govt Reporting Section - Cities Unit
3301 C Street, Suite 740
Sacramento, CA 95816

# Filing Instructions (continued)

### Electronic Reporting Program

**An alert letter will be mailed to each city containing instructions for preparing the Cities Financial Transactions Report**. The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the SCO via the Internet. If you do not have access to the Internet to use the File Transfer Protocol (FTP) process to submit your report, the completed electronic report can be copied to a diskette and mailed to the SCO at the address above. Whenever the electronic format report is used, 110 days after the fiscal year end is the deadline for filing the report regardless of the method used to submit the report.

### Paper Reports

For entities preparing a paper report, reporting forms and instructions are available on the State Controller's website at:

www.sco.ca.gov/ard_locinstr_cities_forms.html

If you do not have access to the Internet, you can contact our support desk at (916) 322-9672 to request that forms and instructions be mailed to you.

### Report Assistance

The answers to commonly asked questions can be found in these instructions. Although the SCO is unable to provide report preparation assistance at your office, assistance can be obtained by contacting SCO staff at (916) 322-9672 or LGRsupport@sco.ca.gov.

# Reporting Requirements

### Required Report Format

### Report Whole Amounts
Eliminate the cents for amounts by rounding to the nearest dollar.

### Unused Paper Forms
If preparing a paper report, please file only the forms used to complete your report.

### Bracketed Amounts
If preparing a paper report, use brackets “( )” to indicate a reduction or negative amount on a line item.

### Required Versus Optional Forms
In order to prepare a complete report for the city, all forms must be completed if applicable to the city’s activities. The reporting forms are organized in the order in which they should be completed. When submitting a paper report, please file only the completed forms.

### Prohibited Characters
Do not use an apostrophe ( ’ ) in any field of the report. Do not use all caps (e.g., ALL CAPS) in a description unless inputting an acronym or initials. Use Initial Caps (e.g., Initial Caps) for all text fields such as names, addresses, and descriptions.

# General Instructions

**Accounting Basis**
Generally Accepted Accounting Principles (GAAP) requires the modified accrual basis be used for governmental fund types. These include the General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Expendable Trust Fund and the Agency Fund. The accrual basis is recommended for the proprietary fund types (Enterprise Funds, Internal Service Funds) and Non-Expendable Trust Funds.

**Revenues and Expenditures**
The **Schedule of General and Functional Revenues** and the **Schedule of Net Expenditures** will report the revenues and expenditures of all Governmental Fund Types, Proprietary Fund Types, and Fiduciary Fund Types.

**Encumbrances**
Encumbrances are NOT expenditures and should not be included in this report. Encumbrances should only be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** as a reserved portion of the fund balance.

**Enterprise Revenues and Expenditures**
The Enterprise Revenues and Expenditures are reported in summary in the **Schedule of General and Functional Revenues** and the **Schedule of Net Expenditures**.

If you are preparing a paper report, do the following:

Cities providing services from the expenditures columns on the **Schedule of Net Expenditures** must also complete the appropriate Activity/Enterprise schedules. For example, a city providing water utility service would complete the Water Activity/Enterprise form.

The **Other Enterprise Form** can be used multiple times to report additional enterprise activities.

Except as noted in the instructions for the **Statement of Bonded Indebtedness**, the revenue and expenditure activity of the following debts SHOULD NOT be included in this report. However, the debt should be shown on the **Statement of Bonded Indebtedness – Bond Types Form**.

Street Opening Act of 1889
Street Opening Act of 1903
Change of Grade Act of 1903
Improvement Act of 1911
Street Opening Bond Act of 1911
Municipal Improvement Act of 1913
Tree Planting Act of 1913
Improvement Bond Act of 1915
Street Improvement Act of 1913
Street Opening Act of 1921
Landscaping and Lighting Act of 1943, 1949 and 1972

# General Instructions (continued)

The revenue and expenditure activity of the following debts SHOULD BE included in this report:

Street Lighting Act of 1919
Maintenance District Act of 1927
Municipal Lighting Act of 1931
Vehicle Parking District Laws of 1951

### Fiduciary Fund Type (Pension Trust Funds)

Pension Trust Fund financial transactions SHOULD NOT be reported in the **Schedule of General and Functional Revenues** or the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital** of the report. Any city retirement contributions made in the current year, including contributions to city-administered pension trust funds, SHOULD BE allocated and reported in the applicable functional categories of the **Schedule of Net Expenditures**.

### Interfund Transactions

1. **Quasi-External Transactions –** Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit.* The following quasi – external transactions should be reported as specified in the examples:

   a. Payments in lieu of taxes from an Enterprise Fund to the General Fund – The revenues should be reported. The revenues to the General Fund should be reported on the **Schedule of General and Functional Revenues**, as **Other Taxes In-Lieu**. The payments in-lieu of taxes from the Enterprise Fund should be reported as an **Operating Expense**.

   b. **Internal Service Fund** (**ISF**) billings to departments – The revenues and expenses related to the ISF should be reported on the **Internal Service Funds Form**. DO NOT report the activities of the ISF on the **Schedule of General and Functional Revenues Form** or the **Schedule of Net Expenditures Form**. The expense/expenditure incurred by the benefiting department should be reported as costs in the applicable function activity in the **Schedule of Net Expenditures Form**.

   c. Routine employer contributions from the General Fund to a Pension Trust Fund – These contributions from the General Fund will be allocated and reported in all functional categories (see instructions for Cost Allocation Guide). Pension Trust Fund assets and results of operations should not be included in the report.

   d. Routine service charges provided by a department financed from one fund to a department financed from another fund – These transactions should be accounted for as revenues, expenditures, or expenses in the funds involved.

2. **Reimbursements** – Reimbursements are transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund. For example, an expenditure properly chargeable to the Gas Tax Fund, a type of Special Revenue Fund, that was initially made from the General Fund, which is subsequently reimbursed, should be recorded as an expenditure or expense in the Gas Tax Fund and as a reduction of an expenditure in the General Fund.

# General Instructions (continued)

3. **Transfers** – Transfers, as such, do not constitute revenues, expenses, or expenditures in the report. The following examples will provide instructions on how to report transfers.

   a. **Residual Equity Transfers**
   Nonrecurring or non-routine transfers of equity between funds – e.g., transfer of residual capital back to the General Fund from the Enterprise Fund or the transfer of the residual balance of a discontinued Capital Project Fund to a Debt Service Fund or the General Fund. Residual equity transfers of governmental funds will not be specifically detailed in the report as done in the proprietary fund (enterprises and internal service funds) schedules. The only schedule that will reflect any residual equity transfers of governmental funds will be the **Consolidated Statement of Assets, Liabilities and Fund Balances/Working Capital Form**, where the ending balance of Fund Equity should already reflect these transactions.

   Residual equity transfers of proprietary funds will be reported in the **Equity** portion (except the Transit Activity/Enterprise Form) of the applicable enterprise or internal service fund schedules. The effects of these transfers will also be shown on the **Consolidated Statement Of Assets, Liabilities, And Fund Balance/Working Capital Form**.

   b. **Operating Transfers**
   All other interfund transfers – e.g. legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.* Operating transfers of governmental funds will not be specifically detailed in the report as done in the proprietary fund (enterprise and internal service funds) schedules. The only schedule that will report the effects of these transfers will be the **Consolidated Statement of Assets, Liabilities And Fund Balances/Working Capital**, where the ending balance of fund equity should already reflect these transactions.

   Operating transfers of proprietary funds will be reported in the "Operating Transfer" section (except the Transit Schedule) in the statement of revenues, expenses and changes in retained earnings on the applicable enterprise or internal service fund schedules. The effects of these transfers will be shown on the **Consolidated Statement of Assets, Liabilities and Fund Balances/ Working Capital**.

**Pass-Through Revenues**
Revenues such as grant proceeds or tax collections that are "passed through" by the city to other governmental agencies should be accounted for in agency funds and should not be reported as city revenues or expenditures in the report. A revenue is considered to be a "pass through" when the city council has no discretionary control over the use of the asset. Some examples are:

1. **Workforce Investment Act (WIA) Pass-Through**
   Where the city is the prime sponsor but the conditions of the grant specify that some or all of the proceeds are to be transferred to a program participant, the portion that is transferred should be accounted for in an Agency Fund and should only be reported on the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital** in the Trust and Agency Fund section.

# General Instructions (continued)

2. **CDBG-Community Development Block Grant Pass-Throughs**
   Where the city is the prime recipient of the grant but the conditions of the grant specify that some or all of the proceeds are to be transferred to another agency, the portion that is transferred should be accounted for in an Agency Fund on the Balance Sheet.

3. **School Impact Fee Pass-Throughs**
   Where the city, acting as a fiscal agent, collects fees from developers on new constructions for the school district to help finance new schools, the proceeds that are collected (assuming the city has no discretionary control over the funds) should be accounted for in an Agency Fund on the Balance Sheet.

4. **Tax Increment Pass-Throughs**
   Where the city, acting as a fiscal agent, receives tax increments which are to be passed through to another agency, those proceeds that are passed through should be accounted for in an Agency Fund on the Balance Sheet.

   In some situations it would be proper to report the full amount of the proceeds or collections as revenues if the city has discretionary control over the use of the funds. If this is the case, the full amount should still be recorded as a revenue even if the full amount of the proceeds or collections is transferred to another governmental agency.

**Housing Assets and Activities of Dissolved Redevelopment Agencies**
Any housing assets transferred to the city as a result of the dissolution of the redevelopment agencies should be reported on the Balance Sheet in the Proprietary Funds (if accounted for as Enterprise) or in the Governmental Funds and General Fixed Assets Account Group (if accounted for as Non-Enterprise).

Any housing activities transferred to the city as a result of the dissolution of the redevelopment agencies should be reported on the **Other Activity/Enterprise** form as “Housing” (if accounted for as Enterprise or Non-Enterprise).

# Definitions and Terminology

The following definitions set forth the meaning of certain words and phrases as they apply to this report and any rules, regulations or instructions issued by the California State Controller.

### Accounting Terms

**Accrual Basis*** – The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipts of the revenues or payment of expenditures may take place, in whole or in part, in another accounting period.

**Modified Accrual Basis*** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

**Cash Basis*** – The system of accounting under which revenues are accounted for only when received and expenditures are accounted for only when paid.

**Encumbrances*** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Expenditures*** – If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: ENCUMBRANCES ARE NOT CONSIDERED EXPENDITURES.)

**Obligations*** – Amounts which the governmental unit may be required legally to meet out of its resources. They include not only actual liabilities but also unliquidated encumbrances.

*SOURCE: National Committee on Governmental Accounting, Municipal Accounting and Auditing.

## Fund Descriptions

### Governmental Funds

**General Fund*** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Fund*** – The funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for special purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

## Fund Descriptions (continued)

**Debt Service Fund*** – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Formerly called a Sinking Fund.

**Capital Projects Fund*** – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds.)

**Special Assessment Fund*** – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

### Proprietary Funds

**Enterprise Fund*** – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities, airports, harbors, cemeteries, housing, hospitals, parking, sewers and others.

**Internal Service Fund –** A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis. Revenues are recognized in the period they are earned. They reflect reimbursements to be received from those departments or agencies to which the services are provided. Expenses are recognized in the period in which they are incurred. Inventories of materials and supplies are recognized as expenses when they are consumed.

### Fiduciary Funds

**Expendable Trust Fund*** – A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

**Non-Expendable Trust Fund*** – A Trust Fund, whose principal may not be expended. Non-Expendable Trust Funds are accounted for in essentially the same manner as proprietary funds.

**Agency Fund*** – A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a municipality for a school district. Agency funds are merely clearing accounts. At any given point in time, total Agency Fund assets are equally offset by related liabilities. Agency Funds have no fund equity. Because revenues, expenditures, and expenses are increases and decreases in fund equity, Agency Funds do not involve measurement of revenues, expenditures, or expenses.

## Fund Descriptions (continued)

### Account Groups

**General Fixed Assets Account Group –** A self-balancing group of accounts set up to account for the general fixed assets of a government. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**General Long-Term Debt Account Group –** A self-balancing group of accounts set up to account for the unmatured general long-term debt of a government. General long-term debt is long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

### Assets, Liabilities, and Fund Equity

### Assets

**Current Assets*** – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments and tax receivable that will be collected within one year.

**Non-Current Assets –** All assets other than current assets.

### Liabilities

**Current Liabilities –** Debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year. Liabilities do not include encumbrances.

**Non-Current Liabilities –** All liabilities other than current liabilities.

**Working Capital –** The excess of current assets over current liabilities. Applies to proprietary fund types and non-expendable trust funds.

### Fund Equity

**Contributed Capital –** An equity account used by Proprietary Fund types which shows the amount of permanent fund capital contributed to the fund by other sources: State, Federal and Other.

**Investments In General Fixed Assets –** Reflects the city's investment in fixed assets used in operations accounted for in Governmental Funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**Retained Earnings –** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Reserved** – An account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Unreserved** – Those amounts which are not earmarked for specific future use.

**Fund Balance: Reserved** – The fund equity of Governmental Funds and Trust Funds that is segregated to indicate that it does not represent "available spendable resources".

## Fund Descriptions (continued)

**Fund Balance: Unreserved – Designated –** The fund equity of Governmental Funds and Trust Funds which is not reserved but has been restricted as to its future use.

**Fund Balance: Unreserved – Undesignated –** The fund equity of Governmental Funds and Trust Funds which is not restricted as to its use.

**Fund Equity –** Constitutes the difference between a governmental fund's assets and liabilities (e.g., Governmental Fund – Fund Balance, Proprietary Fund types – Contributed Capital or Retained Earnings).

*SOURCE: Governmental Accounting, Auditing, and Financial Reporting.

### General and Functional Revenues

**General Revenues –** Those revenues of the city that cannot be associated with a specific expenditure function. Examples include property tax (other than voter approved indebtedness), sales tax, and business license tax.

**Functional Revenues –** Those revenues that can be associated with and allocated to one or more expenditure functions. To be classified functional, revenue must meet one of the following criteria:

(1) The revenue is generated from direct services, such as revenue from fees on charges. For example, revenues from sewer connection fees, water service charges, transit revenues, and engineering fees are revenue sources that are generated from direct services. Interest income from enterprise fund investments and quasi-external transactions such as general government service charges to an enterprise fund are also classified as functional revenues.

(2) The revenue is associated with a specific service by external requirements, such as grant conditions, bond sale agreements, statutory or charter requirements. Examples of functional revenues due to external requirements include WIA funds used by the city, gas tax revenue, and special assessment proceeds. Internal restrictions on the use of funds which can be modified unilaterally by a vote of the city council do not meet the "external requirement" test and are not considered functional revenues unless generated from direct services.

Barring external restrictions, which may vary from city to city, the instructions indicate whether a revenue source is "general" or "functional."

# Cover Page Form

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the city's report and is submitting the report on behalf of the city. The Cover Page Form must be submitted in paper form to the SCO to complete filing requirements for this report.

**Electronic Reports**
The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The Cover Page Form must be signed and submitted in paper form to complete filing requirements.

**Paper Reports**
If preparing a paper report, please provide the city's name, 11-digit identification number, and the fiscal year of the report. The Cover Page Form must be signed and submitted in paper form to complete filing requirements.

# General Information Form

The purpose of this form is to report pertinent, non-financial data about the city's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that SCO staff have questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

**Members of the Governing Body**
Report the information requested to identify the mayor and members of the governing body of the city.

**City Fiscal Officer**
Report the information requested to identify the fiscal officer of the city.

**Report Prepared By**
Report the information requested. Provide the full name, phone and fax number, and Email address for the person who prepared the report. This person will be the primary contact if SCO staff have questions while reviewing the report.

**Mailing Address**

**Street 1 and Street 2**
Use these lines to report the primary address where the city receives U.S. mail.

**Email**
Provide the Email address for the city offices or fiscal officer.

**Is Address Changed?**
Mark this box if the city's mailing address has changed.

# Report Comments Form

The purpose of this form is to report any general comments the city has on items reported, suggestions for improving the report, or other comments that the city would like to communicate to SCO staff.

# Internal Service Fund Form

The purpose of the Internal Service Fund Form is to collect uniform financial information related to internal service activities.

**Specific Instructions**
Prepare a separate form for each internal service fund. The previous year's internal service funds will roll forward to the current year report if any fund equity balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

**Fund Name (Specify)**
Identify the internal service fund for which these financial transactions are being reported.

**Operating Revenue**

**Charges for Services**
Report the amounts charged to user(s) for services performed by the Internal Service Department.

**Other Operating Revenue**
Report all other operating revenue for which a specific reporting category has not been otherwise provided.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of **Charges for Services** and **Other Operating Revenue**.

**Operating Expense**

**Personal Services**
Report salaries, wages, and related employee benefits provided for all persons employed in the internal service department.

**Contractual Services**
Report all services rendered by outside agencies, which are under contractual agreement to perform such services.

**Supplies**
Report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, and repair and maintenance supplies).

**Materials**
Report tangible goods that are acquired for use in a productive process.

**Other Operating Expenses**
Report all other operating expenses for which a specific reporting category has not been otherwise provided.

**General and Administrative Expense**
Report all expenses directly related to General and Administrative operations (e.g., insurance and utilities, etc.).

# Internal Service Fund Form (continued)

**Depreciation Expense**

A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories.

**Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**

Report all interest earned. Also report this amount on the **Schedule of General and Functional Revenues Form** as **Investment Earnings**.

**Gain on Sale of Assets**

Report all revenue derived from the sale of assets.

**Other**

Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. Also report this amount on the **Schedule of General and Functional Revenues Form** as **Other Sources of Revenues**.

**Total Non-Operating Revenue**

The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

**Non-Operating Expense**

**Interest**

Report payments of interest on debt (e.g., interest payments on bonds, notes and other long-term debt).

**Loss on Sale of Assets**

Report all losses incurred during the sale of assets.

**Other**

Report miscellaneous non-operating expenses not reported elsewhere.

**Total Non-Operating Expense**

The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

# Internal Service Fund Form (continued)

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (i.e., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Excess (Deficiency) Of Charges Over Expenses**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

Report this amount also on the **Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital** as **Excess/(Deficiency) of Internal Service Charges Over Expenses**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Excess (Deficiency) of Charges Over Expenses** and **Depreciation that Reduces Contributed Capital**.

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Report this amount also on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, and **Adjustments**.

**Equity**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets.

# Internal Service Fund Form (continued)

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amounts of **Contributed Capital** reported as **State**, **Federal**, and **Other**.

**Residual Equity Transfer In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)**, less **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Report this amount also on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

# Internal Service Fund Form (continued)

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter the **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

# Airport Activity/Enterprise Form

The purpose of the Airport Activity/Enterprise Form is to collect uniform financial information related to airport activities regardless of what basis the city uses to account for these transactions.

## Specific Instructions

### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

## Operating Revenue

### Hangar Space Rentals

Report all amounts earned for the use of hangar space by airlines, aircraft service operators, governmental agencies and amounts earned for use of space in hangars for shops and offices.

### Aircraft Parking

Report revenue derived from rental of individual spaces to aircraft owners for aircraft parking.

### Building Rentals

Report amounts earned as rent for occupancy of space in the administration or terminal buildings and all other buildings exclusive of hangars.

### Lease of Ground Area

Report revenue received from the leasing of ground area relating directly to aviation use, such as ground leased to persons for the construction of hangars, leased ramps, and aircraft parking areas.

### Fuel Concession

Report revenue received from concessions for the sale of gasoline, oil, and grease to planes and automobiles.

### Flight Fees

Report all fees collected from airlines operating on a scheduled basis for both passenger and cargo flights. Include any fees collected from governmental agencies, private flyers and local flying activities, such as flight training, aircraft demonstrations, scenic flights, charter trips by non-airline operators, advertising flights, crop dusting, and aerial photographing.

### Concession Revenue

Report revenue derived from concessions granted by the airport for the operation of retail establishments, such as restaurants and newsstands, and for the operation of various airport services such as servicing of aircraft, taxi cab concessions, rental cars, automobile parking, and contracted services performed by airport personnel for scheduled or nonscheduled operators.

### Sales and Service

Report gross receipts for sales and services provided by the airport to the general public and concessionaires.

# Airport Activity/Enterprise Form (continued)

**Other Revenue**
Report operating revenue for which a specific reporting category has not been otherwise provided.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Airport Revenues**.

**Operating Expense**

**Airfield**
Report expenses applicable to the maintenance of taxi strips, runways, aprons, snow removal, drainage facilities and enclosed field areas.

**Aircraft Parking**
Report expenses applicable to maintenance and operation of aircraft parking areas.

**Hangars**
Report expenses applicable to maintenance and operation of hangars including hangar keepers' insurance.

**Buildings**
Report expenses for building maintenance and insurance.

**Equipment**
Report expenses for maintenance of vehicles, equipment, fire fighting apparatus and office furniture.

**Cost of Sales and Services**
Report costs and expenses related to sales and service receipts reported as operating revenue.

**General and Administrative Expense**
Report all expenses directly related to general and administrative operations (e.g., insurance and utilities, etc.).

**Depreciation Expense**
A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

# Airport Activity/Enterprise Form (continued)

**Operating Income (Loss)**
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**
Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

**Operating Grants**

**State**
Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities.**

**Federal**
Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities.**

**County**
Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities.**

**Gain on Sale of Assets**
Report all revenue derived from the sale of assets.

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

# Airport Activity/Enterprise Form (continued)

### Non-Operating Expense

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

# Airport Activity/Enterprise Form (continued)

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments**, and **Residual Equity Transfers In (Out)**.

**Equity**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

# Airport Activity/Enterprise Form (continued)

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

# Airport Activity/Enterprise Form (continued)

### Revenue/Expenditure Schedule Adjustments

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sale of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development** in the **Airports** category in the **Debt Service** column.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community** in the **Airports** category in the **Capital Outlay** column.

**Other (Specify, maximum of 5 entries allowed)**
Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form. Also report Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**. If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Airports** category in the **Operating Expenditures** column.

## Statistics

**Total Acreage**
Report the total acreage of the airport.

**Length of Longest Runway Surfaced**
Report the length of the longest airport runway surfaced (Linear Feet).

# Airport Activity/Enterprise Form (continued)

**Length of Longest Runway Unimproved**
Report the length of the airport's longest unimproved runway (Linear Feet).

**Length of Longest Taxiway Surfaced**
Report the length of the airport's longest surfaced taxiway (Linear Feet)..

**Length of Longest Taxiway Unimproved**
Report the length of the airport's longest unimproved taxiway (Linear Feet).

**Parking Apron Acreage Surfaced**
Report the airport's parking apron surfaced acreage.

**Parking Apron Acreage Unimproved**
Report the airport's parking apron unimproved acreage.

**Aircraft Tie Down Acreage**
Report the airport's aircraft tie down acreage.

**Auto Parking Acreage**
Report the airport's auto parking acreage.

**Total Number of Tenant Aircraft**
Report the total number of the airport's tenant aircraft.

**Number of Hangers**
Report the airport's number of hangers.

**Total Aircraft Movements**
Report the airport's total aircraft movements.

**Annual Fuel Consumption (Gallons)**
Report the airport's annual fuel consumption in gallons.

**Year of Acquisition**
Report the airport's year of acquisition.

**Total Public Investment**
Report the airport's dollar charge for the total public investment.

**Percent Contributed by Federal Airport Funds**
Report the airport's percentage contributed by federal airport funds.

**Number of Passengers Enplaned**
Report the airport's number of enplaned passengers.

**Number of Passengers Deplaned**
Report the airport's number of deplaned passengers.

**Pounds of Air Cargo and Express**
Report the airport's pounds of air cargo and express.

# Airport Activity/Enterprise Form (continued)

**Pounds of Mail**
Report the airport's pounds of mail.

**Number of Air Carriers Scheduled Per Day**
Report the airport's number of air carriers that are scheduled per day.

**Public Funds Required to Improve Airport(s) to 1958 National Airport Standard (Estimate)**
Report the estimated dollar charge of public funds that are required to improve airport(s) to 1958 national airport standard.

# Electric Activity/Enterprise Form

The purpose of the Electric Activity/Enterprise Form is to collect uniform financial information related to electric activities regardless of what basis the city uses to account for these transactions.

### Specific Instructions

**Is This Function Accounted for as an Enterprise Fund?**
Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

### Operating Revenue

### Sale of Electrical Energy

**Residential**
Report the gross receipts from the sale of residential electricity.

**Commercial and Industrial**
Report the gross receipts from the sale of electricity to commercial and industrial users.

**Other Sales**
Report miscellaneous electrical energy sales not reported elsewhere.

**Other Operating Revenue**
Report miscellaneous operating revenue not included elsewhere.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Electric Revenues**.

### Operating Expense

### Production

**Generated**
Report all expenses associated with the generation of electricity.

**Purchased**
Report all expenses associated with the purchase of electricity.

**Transmission**
Report all expenses associated with the transmission of electricity.

**Distribution**
Report all expenses associated with the distribution of electricity.

**Customer's Accounting and Collection**
Report all expenses associated with customers' accounting and collections.

# Electric Activity/Enterprise Form (continued)

**Sales Promotion**
Report the expenses incurred in sales promotion.

**General and Administrative Expense**
Report all expenses directly related to general and administrative operations (e.g., insurance and utilities, etc.).

**Depreciation Expense**
A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

**Operating Income (Loss)**
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**
Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

**Operating Grants**

**State**
Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities.**

**Federal**
Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities.**

# Electric Activity/Enterprise Form (continued)

**County**
Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities.**

**Gain on Sale of Assets**
Report all revenue derived from the sale of assets.

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

**Non-Operating Expense**

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

# Electric Activity/Enterprise Form (continued)

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments,** and **Residual Equity Transfers In (Out)**.

**Equity**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities**.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

# Electric Activity/Enterprise Form (continued)

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

# Electric Activity/Enterprise Form (continued)

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning**, and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

**Revenue/Expenditure Schedule Adjustments**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Debt Service** column.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. **Schedule of Net Expenditures Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Capital Outlay** column.

# Electric Activity/Enterprise Form (continued)

**Other (Specify, maximum of 5 entries allowed)**
Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments **as Other (Specify in Footnote Box)**. If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form. Also report Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprises Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Electric** category in the **Operating Expenditures** column.

## Statistics

**Number of Customer Accounts**
Report number of customer accounts the utility has in the classifications provided.

**Number of Kilowatt Hours**
Report the number of kilowatt hours generated, purchased, and sold to an outside entity.

**Minimum Periodic Charge**
Report the minimum periodic dollar charge for classifications provided.

**Kilowatt Hours Included in Minimum Periodic Charge**
If the utility has a number of kilowatt hours that are included in the minimum periodic charge, indicate that amount in the classifications provided.

**Minimum Period for Service Charge – Month(s)**
Indicate the number of month(s) in the billing cycle.

**Are Electric Services Provided by Other than the Municipality? (Yes or No)**
If there is another utility providing electric service to an area within the city limits, report "Yes"; if none, report "No".

# Gas Activity/Enterprise Form

The purpose of the Gas Activity/Enterprise Form is to collect uniform financial information related to gas activities regardless of what basis the city uses to account for these transactions.

**Specific Instructions**

**Is This Function Accounted for as an Enterprise Fund?**
Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

**Operating Revenue**

**Sale of Gas Service**

**Residential**
Report the gross receipts for the sale of residential gas utilities.

**Commercial and Industrial**
Report the gross receipts from the sale of gas to commercial and industrial users.

**Other Sales**
Report other gas utility sales not reported in above fields.

**Other Operating Revenue**
Report all operating revenue except from the sale of gas.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum all **Operating Revenue** reporting categories. Also report this amount on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Gas Revenues**.

**Operating Expense:**

**Production:**

**Purchased**
Report all expenses associated with the purchase of gas.

**Manufactured**
Report all expenses associated with the production of gas.

**Transmission**
Report all expenses associated with the transmission of gas.

**Distribution**
Report all expenses associated with the distribution of gas.

**Customer's Accounting and Collection**
Report all expenses associated with customer's accounting and collections.

# Gas Activity/Enterprise Form (continued)

**Sales Promotion**
Report the expenses incurred in sales promotion.

**General and Administrative Expense**
Report all expenses directly related to General and Administrative operations (e.g., insurance and utilities, etc.).

**Depreciation Expense**
A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense less Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

**Operating Income (Loss)**
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**
Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

**Operating Grants**

**State**
Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities.**

**Federal**
Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities.**

# Gas Activity/Enterprise Form (continued)

**County**
Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities.**

**Gain on Sale of Assets**
Report all revenue derived from the sale of assets.

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

**Non-Operating Expense**

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

# Gas Activity/Enterprise Form (continued)

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments**, and **Residual Equity Transfers In (Out)**.

**Equity**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

# Gas Activity/Enterprise Form (continued)

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities.**

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

# Gas Activity/Enterprise Form (continued)

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

**Revenue/Expenditure Schedule Adjustments**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Debt Service** column.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Capital Outlay** column.

# Gas Activity/Enterprise Form (continued)

**Other (Specify, maximum of 5 entries allowed)**
Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box).** If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Gas** category in the **Operating Expenditures** column.

## Statistics

**Number of Customer Accounts**
Report number of customer accounts served by the utility.

**Quantity of Gas**

**Manufactured**
Report the amount of gas manufactured.

**Purchased**
Report the amount of gas purchased.

**Sold**
Report the amount of gas sold to outside entities.

**Unit of Measure for Above Is**
Indicate the unit of measure for the quantity of gas statistics reported.

**Minimum Periodic Charge**
Report the minimum periodic dollar charge for classifications provided.

**Quantity of Gas Included in Minimum Periodic Charge**

**Residential**
Report the quantity of gas included in the Residential Minimum Periodic Charge.

**Commercial – Industrial**
Report the quantity of gas included in the Commercial-Industrial Minimum Periodic Charge.

**Residential**
Report the unit of measure used in the quantity of gas included in the Residential Minimum Periodic Charge.

# Gas Activity/Enterprise Form (continued)

**Commercial – Industrial**
Report the unit of measure used in the quantity of gas included in the Commercial-Industrial Minimum Periodic Charge.

**Minimum Period for Service Charge – Month(s)**
Indicate the number of month(s) in the billing cycle.

**Are Gas Services Provided by Other than the Municipality? (Yes or No)**
If there is another utility providing gas service to an area within the city limits, report "Yes"; if none, report "No".

# Sewer Activity/Enterprise Form

The purpose of the Sewer Activity/Enterprise Form is to collect uniform financial information related to sewer activities regardless of what basis the city uses to account for these transactions

### Specific Instructions

**Is This Function Accounted for as an Enterprise Fund?**
Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

### Operating Revenue

**Sewer Service Charges**
Report charges for the continuing use of the sewer system and sewer treatment plant.

**Sewer Connection Fees**
Report revenue from sewer connection fees. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Connection Fees**. Note: Report the developer's portion of sewer connection fees to be used for capital expenditures on this form as **Connection Fees (Capital)**.

**Sewer Service Penalties**
Report all penalties assessed to the sewer system users.

**Other Operating Revenue**
Report miscellaneous operating revenue not included elsewhere.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount, less the amount entered under **Sewer Connection Fees**, on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Service Charges**.

### Operating Expense

**Transmission**
Report all expenses associated with the transmission of sewage to the treatment plant.

**Treatment and Disposal Plant**
Report all expenses resulting from the operation of the treatment and disposal plant.

**Taxes**
Report all taxes levied against the utility.

**General and Administrative Expense**
Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).

# Sewer Activity/Enterprise Form (continued)

**Depreciation Expense**

A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**

The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense less Depreciation Expense** on the **Schedule of Net Expenditures – Health and Culture and Leisure Form** in the **Sewer** category in the **Operating Expenditures** column.

**Operating Income (Loss)**

The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**

Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

**Operating Grants**

**State**

Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities.**

**Federal**

Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities.**

**County**

Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental-Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities.**

**Gain on Sale of Assets**

Report all revenue derived from the sale of assets.

# Sewer Activity/Enterprise Form (continued)

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities**.

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

**Non-Operating Expense**

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewer** category in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewer** category in the **Operating Expenditure** column.

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

# Sewer Activity/Enterprise Form (continued)

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments,** and **Residual Equity Transfers In (Out)**.

**Equity**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities**.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

**Connection Fees (Capital)**
Report the developer's portion of sewer connection fees to be used for capital expenditures. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Sewer Connection Fees**.

# Sewer Activity/Enterprise Form (continued)

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

# Sewer Activity/Enterprise Form (continued)

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

**Revenue/Expenditure Schedule Adjustments:**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Debt Service** column.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Health, Culture, and Leisure Form** in the **Sewers** category in the **Capital Outlay** column.

# Sewer Activity/Enterprise Form (continued)

**Other (Specify, maximum of 5 entries allowed)**
Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box).** If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Health and Culture and Leisure Form** in the **Sewer** category in the **Operating Expenditures** column.

# Transit Activity/Enterprise Form

The purpose of the Transit Activity/Enterprise Form is to collect uniform financial information related to transit activities regardless of what basis the city uses to account for these transactions

### Specific Instructions

**Is This Function Accounted for as an Enterprise Fund?**
Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

### Operating Revenue

**Passenger Fares**
Report revenues earned from carrying passengers include base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors, and not remitted to operators. Include special Transit Fares that are revenues received from an organization or beneficiary of service rather than passengers. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Current Service Charges Form** as **Transit Revenues**.

**Transportation Revenues**
Report revenue derived from School Bus Service, Freight Tariffs, Charter Service and Auxiliary Transportation operations. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

**Non-Transportation Revenues**
Report revenue earned from activities not associated with the provision of the operators transit service (e.g., Tax Revenues other than Transportation Development Act, 1/4 cent sales tax, and Special District Augmentation Fund Revenue). If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

**Interest**
Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** as **Investment Earnings**.

### Local Cash Grants and Reimbursements:

**Local Assistance**
Report funds obtained from local governmental units to assist in paying operating costs. Include Operating Transfers In from other funds. **Note:** Input the amount of Local Assistance in the Transit subform. Select **Other (Specify in Footnote Box)** from the drop-down menu. Footnote that the revenues are for Local Assistance. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

# Transit Activity/Enterprise Form (continued)

**Local Sales Tax**
Report revenues received from any local approved additional sales tax revenues to be used for public transit purposes (e.g. Proposition A or C). If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form** as **Transportation Taxes – Transit.**

**TDA 1/4 Cent Sales Tax**
Report funds obtained by claims made in accordance with the Transportation Development Act (TDA.) as amended to date. This includes (TDA.) Articles 4, 4.5, and 8(c) funds. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form** as **Transportation Tax – Transit**.

**State Cash Grants and Reimbursements:**

**State Transit Assistance Funds**
Report revenue received from the State Transit Assistance Fund (i.e., TDA. – Article 6.5 Funds) and used for operating purposes, rather than capital acquisition or construction. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Taxes Form** as **Transportation Tax – Transit**.

**Other State Grants**
Report all funds obtained from State agencies, excluding funds received as **State Transit Assistance Funds** and **Capital Contributions**. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State** as **Other State Grants from Enterprise Activities**.

**Federal Cash Grants and Reimbursements**
Report funds obtained from the Federal government to assist in paying transit-operating costs. Include FTA Section 5307, 5309, 5310, 5311, Special Demonstration Project Assistance, If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Integovernmental – Federal, County, and Other Taxes In-Lieu** as **Other Federal Grants from Enterprise Activities**.

**Other Operating Revenue**
Report miscellaneous operating revenue not included elsewhere. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories. Also report this amount, less the amount entered under **Interest, Local Assistance, Local Sales Tax, TDA ¼ cents Sales Tax, State Transit Assistance Funds, Other State Grants,** and **Federal Cash Grants and Reimbursements** on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Transit Revenues**.

# Transit Activity/Enterprise Form (continued)

## Operating Expense

### Salaries and Fringe Benefits
Report salaries, wages, and allowances due employees in exchange for labor received.
Include fringe benefits payments or accruals to others on behalf of an employee (e.g., insurance companies, the government, and payments made directly to an employee for something other than performance of work).

### Services
Report labor and other work provided by outside organizations for fees.

### Materials and Supplies
Report tangible products obtained from outside suppliers or manufactured internally (e.g., fuels and lubricants, tires and tubes, other costs of materials and supplies not specifically identified).

### Utilities, Casualty, and Liability Costs
Report payments made to various utilities for utilization of their resources (e.g., electric, gas, water, telephone, etc.). Include cost elements of insurance programs covering protection of the operation from loss. Also include compensation to others for their losses for which the transit system is liable.

### Purchased Transportation
Report payments or accruals to other transit systems for providing transportation service.

### Miscellaneous Expense/Transfers
Report all other operating expenses not included elsewhere (e.g., taxes, interest, lease and rentals, and all other miscellaneous expenses). Transfers are accounts to be used for reporting adjustments and reclassifications of expenses previously recorded.

### Depreciation Expense
A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/ amortization.
B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

### Total Operating Expense
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Transit** category in the **Operating Expenditures** column.

### Operating Income (Loss)
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

# Transit Activity/Enterprise Form (continued)

### Other Reconciling Items

**Gain (Loss) on Sale of Assets**
Report all gains or (losses) from the sale of assets.

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter **Total Operating Revenue** minus **Total Operating Expense** plus **Other Reconciling Items**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, and **Adjustments**.

### Equity

### Contributed Capital: (Current Year)

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities**.

# Transit Activity/Enterprise Form (continued)

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities**.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

**Residual Equity Transfer In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

# Transit Activity/Enterprise Form (continued)

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

**Revenue/Expenditure Schedule Adjustments:**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Debt Service** column.

# Transit Activity/Enterprise Form (continued)

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Public Transit** category in the **Capital Outlay** column.

**Other (Specify, maximum of 5 entries allowed)**

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box).** If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Transportation and Community Development Form** in the **Transit** category in the **Operating Expenditures** column.

# Water Activity/Enterprise Form

The purpose of the Water Activity/Enterprise Form is to collect uniform financial information related to water activities regardless of what basis the city uses to account for these transactions

## Specific Instructions

### Is This Function Accounted for as an Enterprise Fund?

Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

## Operating Revenue

### Retail Sales of Water – Within City Limits

Report gross receipts of retail sales of water within the city limits.

### Retail Sales of Water – Outside City Limits

Report gross receipts of retail sales of water outside the city limits.

### Wholesale to Other Water Utilities for Resale

Report gross receipts of sale of water to other water utilities for resale.

### Sales to Municipal Departments

Report revenue received from municipal department sales.

### Hydrant Rental or Fire Service Charge

Report rental of hydrants and the charge for fire service.

### Other Sales or Service

Report other sales revenue and any charge for servicing a customer's water system (i.e., charges for meter service and installation).

### Water Connection Fees

Report revenue from charges for water connection. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Connection Fees**. (Note: Report the developers portion of water connections fees to be used for capital expenditures on the **Water Activity/Enterprise form** under **Connection Fees – Capital**).

### Rent from Waterworks Property

Report the amounts earned as rent from waterworks property.

### Other Operating Revenue

Report miscellaneous operating revenue not included elsewhere.

### Total Operating Revenue

The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories and enter this amount, less the amount entered under **Water Connection Fees**, on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Service Charges**.

# Water Activity/Enterprise Form (continued)

### Operating Expense

**Source of Water Supply**
Report the expense of the water distributed through the system.

**Pumping Expense**
Report the expense of pumping water in the system.

**Water Treatment Expense**
Report all expenses directly related to water treatment.

**Transmission and Distribution Expense**
Report the expenses associated with the transmission and distribution of water.

**Customer Account Expense**
Report all expenses associated with customer accounts.

**Sales Expense**
Report all expenses relating to the sale of water.

**General and Administrative Expense**
Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).

**Depreciation Expense**

A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.

B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures – Public Utilities Form** in the **Water** category in the **Operating Expenditures** column.

**Operating Income (Loss)**
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

### Non-Operating Revenue

**Interest**
Report all interest earned. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**.

# Water Activity/Enterprise Form (continued)

### Operating Grants

**State**
Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities.**

**Federal**
Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities.**

**County**
Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities.**

**Gain on Sale of Assets**
Report all revenue derived from the sale of assets.

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues Form** as **Other Revenues from Enterprises Activities**

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

### Non-Operating Expense

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Operating Expenditures** column.

# Water Activity/Enterprise Form (continued)

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**.

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments,** and **Residual Equity Transfers In (Out)**.

# Water Activity/Enterprise Form (continued)

### Equity

### Contributed Capital: (Current Year)

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities**.

**Federal**
Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities**.

**Connection Fees (Capital)**
Report the developer's portion of water connection fees to be used for capital expenditures. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** as **Water Connection Fees**.

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources For Enterprise Activities**.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**.

### Total Current Year Contributions

The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

# Water Activity/Enterprise Form (continued)

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

# Water Activity/Enterprise Form (continued)

**Revenue/Expenditure Schedule Adjustments:**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Debt Service** column.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Capital Outlay** column.

**Other (Specify, maximum of 5 entries allowed)**
Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box).** If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also report **Other (Specify in Footnote Box)** revenue amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form** in the **Water** category in the **Operating Expenditures** column.

## Statistics:

**Minimum Residential Periodic Charge**
Indicate the minimum residential periodic dollar charge. Report in dollars and cents.

**Quantity of Water Included in Minimum Periodic Charge (Cubic Feet)**
If the utility has a number of cubic feet that are included in the minimum periodic charge, indicate the amount.

# Water Activity/Enterprise Form (continued)

**Minimum Period for Service Charge – Month(s)**
Indicate the number of month(s) in the billing cycle.

**Number of Accounts – Direct Customers – Within City Limits**
Report total number of active accounts inside city limits.

**Number of Accounts – Direct Customers – Outside City Limits**
Report total number of active accounts outside city limits.

Note: For the Number of Accounts – Direct Customers (Within and Outside City Limits) do not include services to other agencies. The number of accounts should be the average for the year. If unavailable, the June 30 data is acceptable.

**Number of Accounts – Other Water Utilities or Agencies**
Report the number of other water utilities served; not number of accounts the other agencies are serving.

**Use Whole Acre-Feet for Quantities of Water Below: ***

**Water Purchased from Other Agencies**
Report the quantity of water purchased from other water service agencies.

**Total Water Introduced into System**
Report amount of water produced from all sources, including water purchased and introduced into the system. Do not include changes in reservoir storage.

**Water Sold to Direct Customers**
Report the quantity of water sold to (metered) customers. Do not include quantity sold to other utilities.

**Water Sold to Other Water Utilities or Agencies**
Report the quantity of water sold to other water agencies.

**Water Sold to or Used by City**
Report the quantity of water sold or delivered to city facilities such as schools, city hall and parks (Do not include **Water Sold to Direct Customers** or **Water Sold to Other Water Utilities or Agencies).**

**Water Lost Through System**
Report water lost throughout the system due to leaks, fire suppression and construction work.

**Total Water Sold, Used, or Lost**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Water Sold to Direct Customers**, **Water Sold to Other Water Utilities or Agencies, Water Sold to or Used by City,** and **Water Lost Through System.**

# Water Activity/Enterprise Form (continued)

**Are Water Services Provided by Other than the Municipality? (Yes or No)**
If there is another utility providing water service to an area within the city limits, report "Yes"; if none, report "No".

***Conversion Table:**
1 acre-foot = 43,560 cubic feet
1 acre-foot = 325,851 gallons
1 cubic foot = 7.48052 gallons
(Round to the nearest acre-foot)

# Other Enterprise Form

The purpose of the Other Enterprise Form is to collect uniform financial information related to enterprise activities that are provided by the city on an enterprise basis

**Specific Instructions**
Complete a separate form for each other enterprise that is reported. Be consistent in naming the enterprise each year that it is reported.

**Enterprise Name**
Identify the enterprise activity for which this form is being completed. Use the following titles to name the enterprise activities (**Note**: for the Other enterprise/activity please input a brief name i.e. Swimming Pool, Marina, Cable TV):

**Cemeteries**
**Golf Courses**
**Hospitals and Sanitariums**
**Housing**
**Other**
**Parking Facilities**
**Ports and Harbors**
**Solid Waste**
**Sports Arenas and Stadiums**

**Is This Function Accounted for as an Enterprise Fund?**
Enter either "Yes" or "No". **Do not leave this question unanswered. Note:** If you choose “No”, the formulas in the form will function through the **Net Income (Loss)** line. All formulas after the **Net Income (Loss)** line will return a zero (0).

**Operating Revenue:**

**Charges for Services**
Report amounts charged to users for services performed by the enterprise activity.

**Other Operating Revenue**
Report other operating revenue not included elsewhere.

**Total Operating Revenue**
The electronic report will calculate **Total Operating Revenue**. If preparing a paper report, enter the sum of all **Operating Revenue** reporting categories and report this amount also on the **Schedule of General and Functional Revenues – Current Service Charges Form** in its appropriate field. **Note**: For the **Other** Enterprise/Activity, the **Total Operating Revenue** must be manually posted to the **Current Service Charges Form** as **Other Current Service Charges (Specify)** regardless if using the electronic software or the paper report.

**Operating Expense**

**Personal Services**
Report salaries, wages, and related employee benefits provided for all persons employed.

# Other Enterprise Form (continued)

**Contractual Services**
Report all services rendered by any outside agencies which are under contractual agreement to perform such services.

**Supplies**
Report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies)

**Materials**
Report tangible goods that are acquired for use in a productive process.

**Other Operating Expense**
Report miscellaneous operating expenses not included elsewhere.

**General and Administrative Expense**
Report all expenses directly relating to general and administrative operations (e.g., insurance and utilities, etc.).

**Depreciation Expense**

A. Include depreciation on assets acquired with own funds and calculated by using a generally accepted method of depreciation/amortization.

B. Include depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Total Operating Expense**
The electronic report will calculate **Total Operating Expense**. If preparing a paper report, enter the sum of all **Operating Expense** reporting categories and enter the **Total Operating Expense** less **Depreciation Expense** on the **Schedule of Net Expenditures** in the appropriate expenditure forms. **Note**: For the **Other** Enterprise/Activity, the **Total Operating Expense** must be manually posted to the appropriate expenditure form as **Other (Specify)** regardless if using the electronic software or the paper report.

**Operating Income (Loss)**
The electronic report will calculate **Operating Income (Loss)**. If preparing a paper report, subtract **Total Operating Expense** from **Total Operating Revenue** and enter the result on this line.

**Non-Operating Revenue**

**Interest**
Report all interest earned. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues** – **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings**. **Note**: For the **Other** Enterprise/Activity, the **Interest** revenues must be manually posted to the **Fines and Forfeitures and Revenue from the Use of Money and Property Form** as **Investment Earnings** regardless if using the electronic software or the paper report.

# Other Enterprise Form (continued)

### Operating Grants

**State**
Report grants that are restricted by the State government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – State Form** as **Other State Grants from Enterprise Activities. Note:** For the **Other Enterprise/Activity**, the **State Grants** must be manually posted to the **Intergovernmental – State Form** as **Other State Grants** regardless if using the electronic software or the paper report.

**Federal**
Report grants that are restricted by the Federal government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities. Note:** For the **Other Enterprise/Activity**, the **Federal Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants** regardless if using the electronic software or the paper report.

**County**
Report grants that are restricted by the County government/grantor for operating purposes, or used at the discretion of the grantee. If preparing a paper report, enter this amount on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**. **Note:** For the **Other Enterprise/Activity**, the **County Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants** regardless if using the electronic software or the paper report.

**Gain on Sale of Assets**
Report all revenue derived from the sale of assets.

**Other**
Report miscellaneous non-operating revenue for which a specific reporting category has not been otherwise provided. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues Form** as **Other Revenues from Enterprise Activities**. **Note**: For the **Other Enterprise/Activity**, the **Other** revenues must be manually posted to the **Schedule of General and Functional Revenues Form** as **Other Sources of Revenues (Specify).**

**Total Non-Operating Revenue**
The electronic report will calculate **Total Non-Operating Revenue**. If preparing a paper report, enter the sum of all **Non-Operating Revenue** reporting categories.

# Other Enterprise Form (continued)

### Non-Operating Expense

**Interest**
Report payments of interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure form in the **Debt Service** column.

**Loss on Sale of Assets**
Report all losses incurred during the sale of assets.

**Other**
Report all other non-operating expenses. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure form as **Other (Specify)** in the **Operating Expenditure** column. **Note**: For the **Other Enterprise/Activity**, the **Other** non-operating expenses must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Operating Expenditures** column regardless if using the electronic software or the paper report.

**Total Non-Operating Expense**
The electronic report will calculate **Total Non-Operating Expense**. If preparing a paper report, enter the sum of all **Non-Operating Expense** reporting categories.

**Operating Transfers In (Out)**
Report all interfund transfers other than Residual Equity Transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**Net Income (Loss)**
The electronic report will calculate **Net Income (Loss)**. If preparing a paper report, enter the sum of **Total Operating Revenue** and **Total Non-Operating Revenue** minus the sum of **Total Operating Expense** and **Total Non-Operating Expense** plus all related **Operating Transfers In (Out)**.

**Depreciation that Reduces Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Increase (Decrease) in Retained Earnings**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Income (Loss)** plus **Depreciation that Reduces Contributed Capital**

**Retained Earnings, Beginning**
The electronic report will bring forward the amount reported as **Retained Earnings, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Retained Earnings, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments. Also report this amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital Form** as **Adjustments**.

# Other Enterprise Form (continued)

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Retained Earnings, Beginning**, **Increase (Decrease) in Retained Earnings**, **Adjustments,** and **Residual Equity Transfers In (Out)**.

**Equity:**

**Contributed Capital: (Current Year)**

**State**
Report grants that are restricted by the State government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental –State Form** as **Other State Grants from Enterprise Activities. Note:** For the **Other Enterprise/Activity**, the **State Grants** must be manually posted to the **Intergovernmental – State Form** as **Other State Grants** regardless if using the electronic software or the paper report.

**Federal**
**Report grants that are restricted by the Federal government/grantor for the acquisition and/or construction of fixed assets.** If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants from Enterprise Activities. Note:** For the **Other Enterprise/Activity**, the **Federal Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other Federal Grants** regardless if using the electronic software or the paper report.

**County**
Report grants that are restricted by the County government/grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants from Enterprise Activities**. **Note**: **For the** Other Enterprise/Activity**,** the **County Grants** must be manually posted to the **Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** as **Other County Grants** regardless if using the electronic software or the paper report.

**Contributions from Non-Government Sources**
Report grants that are restricted by the non-governmental grantor for the acquisition and /or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as

# Other Enterprise Form (continued)

**Contributions from Non-Govt. Sources For Enterprise Activities**. **Note:** For the **Other Enterprise/Activity,** the **Contributions from Non-Governmental Sources** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Contributions from Non-Govt. Sources for Enterprise Activities** regardless if using the electronic software or the paper report.

**Other**
Report grants that are restricted by the grantor for the acquisition and/or construction of fixed assets. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues From Enterprise Activities**. **Note:** For the **Other Enterprise/Activity,** the **Other Grants** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues** regardless if using the electronic software or the paper report.

**Total Current Year Contributions**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of all **Contributed Capital: (Current Year)** reporting categories.

**Residual Equity Transfers In (Out)**
Report non-recurring or non-routine transfers of equity between funds (i.e., if the General Fund contributed Enterprise Fund or Internal Service Fund capital, the contribution or any subsequent return to the General Fund of all or part of this contribution should be reported here). Also include transfers of residual balances of discontinued funds to the General Fund or a Debt Service or other funds specified by law.

**Depreciation Applied to Contributed Capital**
Report depreciation on assets acquired with contributed capital and calculated by using a generally accepted method of depreciation/amortization.

**Net Increase (Decrease) to Contributed Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Current Year Contributions** and **Residual Equity Transfers In (Out)** minus **Depreciation Applied to Contributed Capital**.

**Contributed Capital, Beginning**
The electronic report will bring forward the amount reported as **Contributed Capital, Ending** from the city's prior year report. If preparing a paper report, enter the amount reported as **Contributed Capital, Ending** on the city's prior year report.

**Adjustments**
Report prior period audit/accounting adjustments necessary due to an error in preparing the prior year's report.

**Reason for Adjustments**
Provide a brief explanation for the adjustment.

**Contributed Capital, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Net Increase (Decrease) to Contributed Capital**, **Contributed Capital, Beginning** and **Adjustments**.

# Other Enterprise Form (continued)

**Retained Earnings, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the same amount that was reported as **Retained Earnings, Ending** above.

**Total Equity, Ending**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Contributed Capital, Ending** and **Retained Earnings, Ending**.

**Retained Earnings – Reserved**
Report the amount of retained earnings that is legally segregated for a specific future use.

**Retained Earnings – Unreserved**
The electronic report will calculate this amount. If preparing a paper report, enter **Retained Earnings, Ending** minus **Retained Earnings, Reserved**. Report those amounts that are not earmarked for specific future use.

**Revenue/Expenditure Schedule Adjustments**

**Total Proceeds from Sale of Assets**
Report the total amount of proceeds received from the sale of all real and personal property. If preparing a paper report, enter this amount also on the **Schedule of General and Functional Revenues – Other Revenue Form** as **Sales of Real and Personal Property**. **Note:** For the **Other Enterprise/Activity,** the **Total Proceeds from the Sale of Assets** must be manually posted to the **Schedule of General and Functional Revenues – Other Revenues Form** as **Total Proceeds from the Sale of Assets** regardless if using the electronic software or the paper report.

**Principal Payments on Debt Service**
Report the payment of annual principal on long-term debt obligations. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Debt Service** column. **Note**: For the **Other Enterprise/Activity**, the **Principal Payment on Debt Service** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

**Capital Lease Payments**
Report the annual payment on contractual agreements that are termed “leases” but which in substance amount to purchase contracts (Lease-Purchase Agreements). If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Debt Service** column. **Note**: For the **Other Enterprise/Activity**, the **Capital Lease Payments** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

**Current Year Capital Outlay**
Report current year expenditures that result in the acquisition of or addition to fixed assets. If preparing a paper report, enter this amount also on the **Schedule of Net Expenditures** in the appropriate expenditure category in the **Capital Outlay** column. **Note**: For the **Other Enterprise/Activity**, the **Current Year Capital Outlay** must be manually posted to the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column regardless if using the electronic software or the paper report.

# Other Enterprise Form (continued)

### Other (Specify, maximum of 5 entries allowed)

Report proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds,** and **Other (Specify in Footnote Box)** miscellaneous adjustments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant schedule adjustments. Identify the four (4) most significant schedule adjustments. Then report all remaining adjustments as **Other (Specify in Footnote Box).** If preparing a paper report, enter the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** also on the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also report **Other (Specify in Footnote Box)** revenue adjustment amounts on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures** in the appropriate category in the **Operating Expenditures** column.

**Note**: Regardless of which report format used (i.e. electronic software or paper report) when reporting the **Other Enterprise/Activity**, the proceeds of long-term debt e.g. **General Obligation Bond Proceeds**, **Revenue Bond Proceeds, Improvement District Bond Proceeds, Note Proceeds, Other Debt Proceeds** must be manually posted to the **Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form.** Also, **Other (Specify in Footnote Box)** revenue adjustment amounts must be manually posted on the **Schedule of General and Functional Revenues – Other Revenues Form** as **Other Revenues from Enterprise Activities.** If the **Other (Specify in Footnote Box)** amount is an expenditure adjustment, report on the **Schedule of Net Expenditures** in the appropriate expenditure form as **Other (Specify)** in the **Debt Service** column.

# Functional Revenue Detail Form

All functional revenues that are not input to the activity/enterprise forms must be input to the **Functional Revenue Detail Form** if the revenue source is listed in the **Select a Functional Revenue** drop-down list. First, select a functional revenue from the **Select a Functional Revenue** drop-down list. Then select an expenditure function from the **Select Expenditure Function** drop-down list. Input the amount of the functional revenue in the **Functional Revenue** field. You may input multiple records for each functional revenue so it can be allocated among several expenditure functions.

Click on the **View Report** button to see the detailed summary of functional revenues. Click on the Print button (printer icon) for a hard copy printout of the report. Click on the Close button to return to the **Functional Revenue Detail Form** input screen.

**Note:** Only input revenues in the functional revenue subform of the **Schedule of General and Functional Revenues** if the revenue source cannot be found on the activity/enterprise form or the **Functional Revenue Detail Form**.

**Other Activity/Enterprise Form**

Special attention is required when a record is created in the **Other Activity/Enterprise Form** and the enterprise name is **not** on the following list:

**Cemeteries**
**Golf Courses**
**Hospitals and Sanitariums**
**Housing**
**Parking Facilities**
**Ports and Harbors**
**Solid Waste**
**Sports Arenas and Stadiums**

In this case, the “Other” enterprise name is selected and a unique name for the activity/enterprise is input to the **Enterprise Name** field. In **addition** to completing the activity/enterprise form, the data must be manually posted to the appropriate expenditure form on the relevant expenditure line. The functional revenues are input to the expenditure line by using the **Functional Revenue Detail Form** and/or the functional revenue subform in the appropriate revenue form and selecting the desired expenditure line. Use the following as an example:

**Enterprise Name** Cable TV

In the **Other Activity/Enterprise Form** select the “Other” enterprise name. Overwrite “Other” with the name “Cable TV”. Input the revenues, expenditures, and equity data (if applicable) on the form. Use the “Other Culture and Leisure 1” expenditure line on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**. Manually input the revenues to the **Functional Revenue Detail Form** if the revenue source appears in the **Select a Functional Revenue** drop-down list. Select “Other Culture and Leisure 1” from the **Select Expenditure Function** drop-down list. Use the functional revenue subform in the appropriate revenue form if the revenue source is **not** listed in the **Select a Functional Revenue** drop-down list. Input the **Operating Expenditures**, **Capital Outlay**, and **Debt Service** on the “Other Culture and Leisure 1” expenditure line on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**.

# Schedule of General and Functional Revenues

The **Schedule of General and Functional Revenues** consolidates all the city's funds (except Special Assessment Funds, Internal Service Funds, and Pension Trust Funds).

## General Instructions

General government revenues will be reported with revenues from any municipally owned enterprises. For example, operating revenues such as sewer service charges from the **Sewer Activity/Enterprise Form** will also be reported on the **Schedule of General and Functional Revenues**.

Special Assessment Fund assets and operations will not be reported except as noted on the **Statement of Bonded Indebtedness Form**. Internal Service Fund revenues will be reported on the **Internal Service Fund Form.** Pension Trust Fund assets and operations will not be reported

The information on this form is organized in three columns. The first column contains the Functional Revenues. The second column will report General Revenues amounts. The third column will report Total Revenues amounts.

### Reporting Enterprise Type Activities

Activity/Enterprise revenues will be reported in summary in the **Schedule of General and Functional Revenues**. Additional detailed information will be required as follows:

| **Group A** | **Group B** |
|---|---|
| Airports | Cemeteries |
| Electric Utilities | Golf Courses |
| Gas Utilities | Hospitals and Sanitariums |
| Public Transit | Housing |
| Sewer Utilities | Parking Facilities |
| Water Utilities | Ports and Harbors |
| | Solid Waste |
| | Sports Arenas and Stadiums |
| | Other |

Cities providing services from **Group A** must complete the appropriate Activity/Enterprise Form. For example, a city providing water utility services would complete the **Water Activity/Enterprise Form**. Cities providing services from **Group B** must complete the **Other Activity/Enterprise Form**.

If the city does not account for the activity on an Enterprise Fund basis, do not complete the **Retained Earnings** or **Equity** categories on the Activity/Enterprise Forms since this information is not available.

# Schedule of General and Functional Revenues – Taxes Form

The purpose of this form is to report the city's functional and general revenues from taxes.

**Specific Instructions**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Taxes**

**Secured and Unsecured Property Tax (General Revenue)**
Report property taxes apportioned to the city by the county from the 1% Tax Rate. Homeowner's Property Tax Relief should be reported on **The Schedule of General and Functional Revenues – Intergovernmental – State** in the **Homeowners Property Tax Relief** category as a (**General Revenue**).

**Supplemental Roll Secured and Unsecured Property Taxes (General Revenue)**
Report property taxes apportioned to the city by the county from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

**Voter Approved Indebtedness Property Taxes (Functional Revenue)**
Report ad valorem property tax, current year and prior year levied for voter-approved debt prior to July 1, 1978, and after July 1, 1986.

**Supplemental Roll Voter Approved Indebtedness Property Taxes (Functional Revenue)**
Report ad valorem property tax, current year and prior year levied for voter approved debt from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

**Property Tax In-Lieu of Vehicle License Fees**
Report the property tax revenue in-lieu of vehicle license fees received from the Vehicle License Fee Property Tax Compensation Fund (VLF Compensation Fund) as allocated by SB 1096 and AB 2115.

**Property Taxes – Prior (General Revenue)**
Includes revenues resulting from collections of taxes on secured and unsecured rolls in prior fiscal years.

**Supplemental Roll Property Taxes – Prior (General Revenue)**
Report revenues resulting from collections of taxes on secured and unsecured rolls in prior fiscal years from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

**Other Property Taxes (General Revenue)**
Report ad valorem aircraft property taxes levied by the county per Revenue and Taxation Code section 5452. Include racehorse taxes levied by the county per Revenue and Taxation Code section 5801.

**Interest, Penalties and Delinquent Taxes (General Revenue)**
Report revenue resulting from charges against property owners for tax delinquency, penalties and interest.

# Schedule of General and Functional Revenues – Taxes Form (continued)

**Sales and Use Taxes (General Revenue)**
Report net revenue from the levy of the 1% sales and use taxes. Do not include any portion of sales tax distributed to the county under the city's agreement with the State.

**In-Lieu Local Sales and Use Taxes**
Report the property tax (county Education Revenue Augmentation Fund) revenue in lieu of local sales and use taxes received from the Sales and Use Tax Compensation fund as allocated by SB 1096 and AB 2115.

**Transportation Taxes – Transit (Functional Revenue)**
Report Transportation Development Act funds, Articles 4, 4.5, and 8(c), for public transit purposes. Also include the half-cent sales tax revenue to be used for public transit purposes (Proposition A) and any sales tax revenue to be used for public transit purposes.

**Transportation Taxes – Non-Transit (Functional Revenue)**
Report Transportation Development Act funds, Articles 3 and 8(a), for street and road purposes. Also include any sales tax revenue to be used for street and road purposes.

**Transient Lodging Taxes (General or Functional Revenue)**
Report taxes levied and collected by the city for the privilege of occupying quarters on a transient basis.

**Franchises (General Revenue)**
Report revenue from persons, firms and corporations for the right to use public right-of-way or the exclusive right to furnish gas, electric, water, cable TV, refuse, or similar services. Do not include any payments made to the city by one of its own enterprise operations.

**Business License Taxes (General Revenue)**
Report revenue obtained under a business license ordinance. This includes flat-rate charges as well as those based on the number of employees, receipts, sales, or quantity produced.

**Real Property Transfer Taxes (General Revenue)**
Report revenue from taxes levied under local ordinance on the transfer of real property.

**Utility Users Tax (General Revenue)**
Report local tax levied on public utilities.

**Construction Development Taxes (General or Functional Revenue)**
Report revenue from construction taxes such as park development tax, bedroom tax, storm drain fees, fees imposed on developers as a condition of construction, etc.

**Other Non-Property Taxes:**

**Admission Tax (General or Functional Revenue)**
Report taxes levied and collected by the city on tickets and gate admissions.

# Schedule of General and Functional Revenues – Taxes Form (continued)

**Parking Tax (Functional Revenue)**
Report levies made against certain properties (e.g., Downtown Merchants) to defray part or all of the cost of parking spaces and/or facilities. Also, include levies made against Parking Facility Operators based on parking revenues.

**Other (Specify) – (Functional Revenue)**
Report other functional revenues for which a reporting category has not been otherwise provided. Identify the source of the Functional Revenue, select the Expenditure Function, and enter the Functional Revenue amount. The electronic report will automatically sum the total of the subform lines. If preparing a paper report, add the total of all functional revenue subform lines.

**Other (Specify) – (General Revenue)**
Report other general revenues for which a reporting category has not been otherwise provided. Identify the source of the General Revenue and enter the General Revenue amount. The electronic report automatically sums the total of the subform lines. If preparing a paper report, add the total of all general revenue subform lines.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

# Schedule of General and Functional Revenues – Special Benefit Assessments for Operations Form

The purpose of this form is to report the city's functional revenues from special benefit assessments for operations.

**Specific Instructions:**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Special Benefit Assessments for Operations:**

**Fire (Functional Revenue)**
Report special benefit assessments approved to finance fire operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

**Paramedics (Functional Revenue)**
Report special benefit assessments approved to finance paramedic operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

**Police (Functional Revenue)**
Report special benefit assessments approved to finance police operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

**Lighting (Functional Revenue)**
Report special benefit assessments approved to finance lighting operations. DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

**Other (Specify, maximum of 5 entries allowed) – (Functional Revenue)**
Report other special benefit assessments not reported elsewhere. Five (5) lines are provided to allow you to identify the most significant **Other Special Benefit Assessments for Operations**. Identify the four (4) most significant **Other Special Benefit Assessments for Operations**. Then report all remaining adjustments and identify as "Miscellaneous". DO NOT include Improvement Act assessments (i.e., 1911 Bond Act or 1915 Bond Act).

**Total**
The electronic report will calculate the total of **Functional Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**.

# Schedule of General and Functional Revenues – Licenses and Permits Form

The purpose of this form is to report the city's functional and general revenues from licenses and permits.

**Specific Instructions**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Animal Licenses (Functional Revenue)**
Report revenue resulting from the licensing of animals within the city. If the license is issued by another agency, the amount remitted to the city should be included in this account.

**Bicycle Licenses (Functional Revenue)**
Report revenue derived from licensing bicycles by the city.

**Construction Permits (Functional Revenue)**
Report revenue from building, electrical, plumbing, sewer or other permits issued for the construction of structures, improvements, grading and excavation.

**Streets and Curb Permits (Functional Revenue)**
Report revenue from permits for the construction of streets, curbs and sidewalks.

**Other Licenses and Permits (Specify) – (Functional Revenue)**
Report revenue from other licenses and permits not listed elsewhere. Identify the source of **Functional Revenue**, select the **Expenditure Function**, and enter the amount of **Functional Revenue** for each source.

**Other Licenses and Permits (Specify) – (General Revenue)**
Report revenue from other licenses and permits not listed elsewhere. Identify the source of **General Revenue** and enter the amount of **General Revenue** for each source.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

# Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form

The purpose of this form is to report the city's functional and general revenues from fines and forfeitures and the use of money and property.

**Specific Instructions:**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Fines and Forfeitures**

**Vehicle Code Fines (Functional Revenue)**
Report the net revenue remitted to the city from fines and forfeitures of bail for violations of the Vehicle Code.

**Other Fines (General Revenue)**
Report the net revenue remitted to the city from fines and forfeitures of bail for violations other than the State Vehicle Code violations.

**Forfeitures and Penalties (General or Functional Revenue)**
Report revenue from forfeitures and penalties, other than amounts included under the **Penalties on Delinquent Property Taxes** Category.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

**Revenue from Use of Money and Property:**

**Investment Earnings (General or Functional Revenue)**
Report revenue from interest earned on bank deposits, investments, or other sources as well as gains and losses on sale of securities investments. Enterprise funds, gas tax, debt service, etc. are functional revenues; other pooled interests are general revenues.

**Rents and Concessions (General or Functional Revenue)**
Report revenue from the rental or leasing of city-owned buildings, equipment or land. Include revenues derived from vending machines, public telephones, cafeterias or other similar installations.

**Royalties (General Revenue)**
Report revenue from the use, operation or development of property rights belonging to the city, such as oil and gas royalties or revenue from rights for removal of minerals from city property.

**Other 1 (General or Functional Revenue)**
Include any other revenue from Use of Money and Property.

**Other 2 (General or Functional Revenue)**
Include any other revenue from Use of Money and Property.

# Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form (continued)

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Function Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

# Schedule of General and Functional Revenues – Intergovernmental – State Form

The purpose of this form is to report the city's functional and general revenues received from the State.

**Specific Instructions:**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Intergovernmental – State:**

**Motor Vehicle In-Lieu Tax (General Revenue)**
Report revenue derived from Revenue and Taxation Code sections 11005.

**Homeowners Property Tax Relief (General or Functional Revenue)**
Report revenue apportioned for homeowner's property tax relief. Report any homeowner's property tax relief that relates to a property tax levy in addition to the basic 1% rate as a functional revenue.

**Gasoline Tax (Functional Revenue) –**
Report revenue derived from Streets and Highway Code sections 2106, 2107, 2107.5. Interest earnings from the investment of gas tax moneys should be reported as a functional revenue in the **Investment Earnings** category of the **Schedule of General and Functional Revenues – Fines and Forfeitures and Revenue from Use of Money and Property Form**.

**Peace Officers Standards and Training (Functional Revenue)**
Report revenue as remitted by the State of California.

**Off Highway Motor Vehicle In-Lieu Fee (General Revenue)**
Report revenue as remitted by the State of California.

**Other State Grants:**

**Mandated Cost (General Revenue)**
Report the revenue received from SB 90 mandated cost reimbursement.

**Other 1 (General Revenue)**
Report revenue received from the State.

**Other 2 (General Revenue)**
Report revenue received from the State.

**Proposition 172 – Public Safety (Functional Revenue)**
Report the revenue received as a state subvention from the additional 1/2 cent sales tax to support public safety operations.

# Schedule of General and Functional Revenues – Intergovernmental – State Form (continued)

**Other State Grants from Enterprise Activities (Functional Revenue)**
Report the amounts that were reported as State Grants on the enterprise/activity forms completed. The electronic report will carry forward this amount from the respective enterprise forms completed. If preparing a paper report, sum all amounts reported as **State Grants** on the enterprise/activity forms completed, and enter the result on this line.

**Other State Grants (Specify) – (Functional Revenue)**
Report the Special Supplemental Subvention as a general revenue; State Highway Construction, which includes SB 300, as a functional revenue; state aid for construction of hospitals; sewage treatment plants and railroad crossings; as well as amounts received from rentals of land held by the state for highway purposes. Also include tax-deeded land rentals and in-lieu taxes not included elsewhere and other state grants which may be recurring or non-recurring. If preparing a paper report, the state aid reported in the enterprise schedules should also be reported with **Other State Grants from Enterprise Activities** on the **Schedule of General and Functional Revenues – Intergovernmental – State Form**. For example: a Water construction grant received by a city operated water enterprise would be reported in both the **Schedule of General and Functional Revenues – Intergovernmental – State Form** and in the **Water Activity/Enterprise Form**.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

# Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form

The purpose of this form is to report the city's functional and general revenues received from the Federal and county governments and other taxes in-lieu.

**Specific Instructions**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**Intergovernmental – Federal**

**Community Development Block Grant (Functional Revenue)**
Report revenue derived from the Community Development Block Grant funds.

**Workforce Investment Act (WIA) (Functional Revenue)**
Include revenue derived from the Workforce Investment Act (WIA).

**Other Federal Grants from Enterprise Activities**
Report the amounts that were reported as Federal Grants on the activity/enterprise forms completed. For example: an Environmental Protection Act sewer construction grant received by a city operating a Sewer Enterprise would be reported in the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form** and in the **Sewer Activity/Enterprise Forms**.

The electronic report will carry forward this amount from the respective enterprise forms completed. If preparing a paper report, sum all amounts reported as Federal Grants on the enterprise/activity forms completed, and enter the result on this line.

**Other Federal Grants (Specify) – (Functional Revenue)**
Report federal aid for construction of hospitals, parks, sewage treatment plants, as well as amounts received from federal agencies for research, civil defense, anti-poverty programs, in-lieu taxes and other recurring or non-recurring grants. Any Federal aid reported in the enterprise schedule should also be reported with Other Federal Grants.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

**Intergovernmental – County**

**County Grants of State Gasoline Tax (Functional Revenue)**
Report grants by county of state gasoline tax funds apportioned to the county by the State.

**Other County Grants from Enterprise Activities (Functional Revenue)**
Report the amounts that were reported as County Grants on the activity/enterprise forms completed.

# Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Form (continued)

**Other County Grants (General or Functional Revenue)**
Include grants made by the county from other than state gasoline tax apportionments.

**Total**
The electronic report will calculate the total of **Functional Revenues**, **General Revenues**, and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported in the **Functional Revenues**, **General Revenues**, and **Total Revenues** columns, respectively.

**Other Taxes In-Lieu (General or Functional Revenue)**
Report revenue from other public agencies and enterprise operations in-lieu of property taxes.

# Schedule of General and Functional Revenues – Current Service Charges Form

The purpose of this form is to report the city's functional revenues from current service charges.

**Specific Instructions**
The electronic report will carry forward all functional revenues reported from other forms. If preparing a paper report, report the same functional revenue amounts that were reported on the **Schedule of General and Functional Revenues – Current Service Charges** and/or **Activity/Enterprise Form**.

**Current Service Charges**

**Zoning Fees and Subdivision Fees (Functional Revenue)**
Report revenue from fees imposed by local ordinance in connection with applications for zoning and variance permits. Also include revenue from fees for establishing subdivision property.

**Special Police Department Services (Functional Revenue)**
Report revenue from special services provided by the city police department, such as accident reports.

**Special Fire Department Services (Functional Revenue)**
Report revenue from special services provided by the fire department, such as inspections and fire suppression services to a special district.

**Plan Checking Fees (Functional Revenue)**
Report revenue from plan or map checking fees which are not a part of construction permit fees.

**Animal Shelter Fees and Charges (Functional Revenue)**
Report revenue from the shelter and care of animals.

**Engineering Fees, Inspection and Other (Functional Revenue)**
Report revenue from engineering services that are not treated as reimbursable items.

**Street, Sidewalk, and Curb Repairs (Functional Revenue)**
Report revenue from the maintenance, repair or replacement of sidewalks, curbs, streets and gutters.

**Weed and Lot Cleaning (Functional Revenue)**
Report revenue from the services rendered in the abatement of weeds or fire hazards on privately owned property.

**Sewer Service Charges (Functional Revenue)**
Report revenue from the continuing use of the sewer system and sewage treatment plant. This amount should agree with the amount reported as **Sewer Service Charges** on the **Sewer Activity/Enterprise Form.**

**Sewer Connection Fees (Functional Revenue)**
Report the amount of sewer connection fees. This amount should agree with the amount reported as **Sewer Connection Fees** and **Contributed Capital (Current Year) – Connection Fees (Capital)**, on the **Sewer Activity/Enterprise Form**.

# Schedule of General and Functional Revenues – Current Service Charges Form (continued)

**Solid Waste Revenues (Functional Revenue)**
Report revenue from collection of waste, refuse and garbage. This amount should agree with the amount reported as **Total Operating Revenue** on the **Other Activity/Enterprise Form – Solid Waste.**

**Sales of Refuse (Functional Revenue)**
Report revenue from the sale or disposal of refuse collected.

**First Aid and Ambulance Charges (Functional Revenue)**
Report revenue from clinics, outpatient fees and ambulance service.

**Library Fines and Fees (Functional Revenue)**
Report revenue from fines, fees, sale of books and magazines, and from charges for servicing areas outside the city.

**Parking Facility (Functional Revenue)**
Report revenue from city-operated parking lots and on-street parking. This amount should agree with the amount reported as **Total Operating Revenue** on the **Other Activity/Enterprise Form – Parking Facilities**.

**Parks and Recreation Fees (Functional Revenue)**
Report park admission, zoo admission, museum and other related admission fees and charges for recreational programs, use of swimming pools, recreational harbors, etc. Fees and charges from the operation of a marina and/or wharves should be reported as **Other Current Service Charges**. Recreation concessions should be reported under Revenue from Use of Money and Property – Rents and Concessions.

**Golf Course Fees (Functional Revenue)**
Report revenue from green fees, pro shop revenue and other related golf course fees. This amount should agree with **Total Operating Revenue** on the **Other Activity/Enterprise Form – Golf Courses.**

**Water Service Charges (Functional Revenue)**
Report all revenue derived from the sale of water such as retail water sales, within or outside the city limits. This revenue should agree with **Total Operating Revenues** minus **Water Connection Fees** on the **Water Activity/Enterprise Form**.

**Water Connection Fees (Functional Revenue)**
Report revenue from non-recurring water connection fees. Do not include construction permits or water service charges. This revenue should agree with **Water Connection Fees** and **Contributed Capital (Current Year) – Connection Fees (Capital)** on the **Water Activity/Enterprise Form**.

**Electric Revenues (Functional Revenue)**
Report revenues from the gross receipts from the sale of electricity. This revenue should agree with **Total Operating Revenue** on the **Electric Activity/Enterprise Form**.

**Gas Revenues (Functional Revenue)**
Report revenues from the gross receipts from the sale of gas. This revenue should agree with **Total Operating Revenue** on the **Gas Activity/Enterprise Form**.

# Schedule of General and Functional Revenues – Current Service Charges Form (continued)

**Airport Revenues (Functional Revenue)**
Report revenues from the operation of an airport. This revenue should agree with **Total Operating Revenue** on the **Airport Activity/Enterprise Form**.

**Cemetery Revenues (Functional Revenue)**
Report all cemetery operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Cemeteries**.

**Housing Revenues (Functional Revenue)**
Report all Housing operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Housing**.

**Ports and Harbors Revenues (Functional Revenue)**
Report all operating revenue from Ports and Harbors. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Ports and Harbors**.

**Hospital Revenues (Functional Revenue)**
Report all Hospital operating revenue. This amount should agree with **Total Operating Revenues** on the **Other Activity/Enterprise Form – Hospitals and Sanitariums**.

**Transit Revenues (Functional Revenue)**
Report revenues from passenger fares, special transit fares, other transportation-derived revenue, non-transportation revenues and other operating revenue. (Refer to the instructions for Passenger Fares and Transportation Revenues in the Transit Activity/Enterprise Form for specific details). Do not include Local Cash Grants/Reimbursements, State Cash Grants/Reimbursements and/or Federal Cash Grants/Reimbursements on this line, these reporting categories will be reported on **the Schedule of General and Functional Revenues – Intergovernmental – State** and **the Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu Forms**.

**Stadium Revenues (Functional Revenue)**
Report all revenues from the operation of athletic stadiums and ancillary operations. This amount should agree with **Total Operating Revenue** on the **Other Activity/Enterprise Form – Sports Arenas and Stadiums**.

**Quasi-External Transactions (Functional Revenue)**
Report revenues from organizations external to the governmental unit (e.g., routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). Include General Fund billings to Enterprise Fund operations for general and administrative services. Payments in-lieu of property taxes from Enterprise Fund operations should be reported elsewhere on the **Schedule of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu**.

**Other Current Service Charges (Specify) – (Functional Revenue)**
Report revenue from current services not classified elsewhere. Identify the source of **Functional Revenue**, select the **Expenditure Function,** and enter the amount of **Functional Revenue** for each source.

# Schedule of General and Functional Revenues – Current Service Charges Form (continued)

**Total**
The electronic report will calculate the total of **Functional Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**.

# Schedule of General and Functional Revenues – Other Revenues Form

The purpose of this form is to report the city's other functional and general revenues.

**Specific Instructions**
The electronic report will carry forward all functional revenues reported on other forms. If preparing a paper report, report the same functional revenue amounts that were also reported on the **Schedule of General and Functional Revenues** and/or **Activity/Enterprise Form.**

**Other Revenues**

**Sale of Real and Personal Property (General or Functional Revenue)**
Report revenue from the sale of real and personal property. Also report the **Total Proceeds from Sale of Assets** as reported on the **Activity/Enterprise Forms**.

**Contributions from Non-Government Sources for Enterprise Activities (Functional Revenue)**
Report revenues received as contributions to assist in financing activities or projects as reported on the **Activity/Enterprise Forms**.

**Contributions from Non-Government Sources (General or Functional Revenue)**
Report revenues received as contributions to assist in financing activities or projects. For example, a cash donation from a local manufacturing plant for the installation of a traffic signal in front of the plant is reported as a contribution from a Non-Governmental Source.

**Other Revenue from Enterprise Activities (Functional Revenues)**
The electronic report will calculate other non-operating revenues from enterprise activities. If preparing a paper report, enter the sum of all other revenues reported on the **Activity/Enterprise Forms**.

**Other Sources of Revenues (Specify) – (General or Functional Revenues)**
Report revenues not classified elsewhere. Identify the source of the **Functional Revenue**, select the **Expenditure Function**, and enter the **Functional Revenue Amount**.

**Total**
The electronic report will calculate the total **Functional** and **General Revenues,** and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional**, **General**, and **Total Revenues**.

# Schedule of General and Functional Revenues – Other Financing Sources and Grand Total Revenues Form

The purpose of this form is to report the city's functional revenues from other financing sources and to summarize all Functional and General Revenues.

**Specific Instructions**
The electronic report will carry forward all functional revenues reported on other forms and calculate all totals. If preparing a paper report, report the same functional revenue amounts that were also reported on **Functional Revenue Detail Form**.

**Other Financing Sources**

**General Obligation Bond Proceeds (Functional Revenue)**
Report the proceeds from the sale of General Obligation Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

**Revenue Bond Proceeds (Functional Revenue)**
Report the proceeds from the sale of Revenue Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

**Improvement District Bond Proceeds (Functional Revenue)**
Include the proceeds from the sale of Improvement District Bonds received during the current fiscal year. This issued amount should also be reported on the **Statement of Bonded Indebtedness – Bond Types Form**.

**Note Proceeds (Functional Revenues)**
Report the proceeds of long-term notes. This issued amount should also be reported on the **Statement of Long-Term Indebtedness – Loan Types Form**.

**Other Debt Proceeds (Functional Revenues)**
Report the proceeds from other long-term debt. This issued amount should also be reported on the **Statement of Long-Term Indebtedness – Loan Types Form** or on the **Statement of Bonded Indebtedness – Bond Types Form**.

**Total**
The electronic report will calculate the total of **Functional Revenues** and the **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues**. Enter the same amount as **Total Revenues**.

**Grand Total Functional and General Revenue**
The electronic report will calculate the total **Functional Revenues, General Revenues,** and **Total Revenues**. If preparing a paper report, enter the sum of all amounts reported as **Functional Revenues, General Revenues**, and **Total Revenues**.

# Schedule of Net Expenditures

This **Schedule of Net Expenditures** consolidates all the city's funds (except Special Assessment Funds, Internal Service Funds, and Pension Trust Funds) into one schedule. Note: Special Assessment Fund assets and operations will not be reported except as noted on the **Statement of Bonded Indebtedness**. Internal Service Fund expenses will be reported on the **Internal Service Fund Form**. Pension Trust Fund assets and operations will not be reported.

## General Instructions

In order to consolidate all the city's funds (except as noted above), the information should be reported on an expenditures or funds flow concept. Proprietary Fund Types such as the Enterprise Funds, which use the accrual basis of accounting, will require adjustments in order to be compatible with this schedule. The adjustments are (1) to delete depreciation and (2) to add capital expenditures and debt service payments.

It is recommended that all required enterprise activity schedules completed prior to completing the **Schedule of Net Expenditures**. The completion of the required enterprise activity schedules will enhance the accuracy and comparability of this report.

Encumbrances are NOT to be reported as expenditures for this report. Encumbrances should only be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balances/Working Capital** as a reserved portion of the fund balance.

The electronic report will carry forward and calculate **Total Expenditures, Functional Revenues, Net Expenditures/(Excess Revenues)**, and **Total** amounts. If preparing a paper report, enter the amounts for each category as described in the following sections.

The **Schedule of Net Expenditures** forms are organized in the following six (6) categories:

### Operating Expenditures
Report all expenditures and expenses for the listed function activities. Include expenditures for operating leases, salaries and wages, retirement and other employee benefit contributions, contracted services with private or governmental agencies, and materials and supplies in the **Operating Expenditures** column. Note: As mentioned above, DO NOT include depreciation expenses for the Enterprise Funds.

### Capital Outlay
Report all expenditures for capital outlay from grants, bond proceeds, and any other revenue source. Note: As mentioned above, include capital outlay expenses for the Enterprise Funds.

### Debt Service
Report payments of interest and principal on all bonded indebtedness (except Special Assessment Act Bonds), long-term indebtedness, and lease obligations that are reported in the **Capital Lease Obligation Form** and on the **Statement of Long-Term Indebtedness**. Note: As mentioned above, include the payments of interest and principal for outstanding debt of Enterprise Funds.

# Schedule of Net Expenditures (continued)

**Total Expenditures**
The electronic report will calculate this amount. If preparing a paper report, this column is the sum of **Operating Expenditures**, **Capital Outlay**, and **Debt Service** amounts reported for each reporting category listed.

**Functional Revenues**
The electronic report will calculate this amount. If preparing a paper report, this column reports all functional revenues reported in the **Schedule of General and Functional Revenues**.

**Net Expenditures/(Excess Revenues)**
The electronic report will calculate this amount. If preparing a paper report, this column reports the difference between **Total Expenditures** and **Functional Revenues**.

**Reporting Enterprise Type Activities**

Activity/Enterprise expenses will be reported in summary in the **Schedule of Net Expenditures**. Additional detailed information will be required as follows:

| Group A | Group B |
|---|---|
| Airports | Cemeteries |
| Electric Utilities | Golf Courses |
| Gas Utilities | Hospitals and Sanitariums |
| Public Transit | Housing |
| Sewer Utilities | Parking Facilities |
| Water Utilities | Ports and Harbors |
| | Solid Waste |
| | Sports Arenas and Stadiums |
| | Other |

Cities providing services from **Group A** must complete the appropriate Activity/Enterprise Form. For example, a city providing water utility services would complete the **Water Activity/Enterprise Form**. Cities providing services from **Group B** must complete the **Other Activity/Enterprise Form.**

If the city does not account for the activity on an Enterprise Fund basis, do not complete the **Retained Earnings** or **Equity** categories on the Activity/Enterprise Forms since this information is not available.

Cities providing enterprise type services and using only the **Capital Outlay** and/or **Debt Service** columns are still required to complete the Activity/Enterprise Forms.

# Schedule of Net Expenditures – General Government and Public Safety Form

The purpose of this form is to collect uniform financial information related to General Government and Public Safety expenditures.

**Specific Instructions**
The electronic report will calculate all Total amounts. If preparing a paper report, sum the amounts reported in each column and line that reports data.

**General Government**

**Legislative**
Report all expenditures related to activities under direct control of, or in support of the legislative function (e.g., City Council, City Attorney, City Clerk, Elections and City Auditor, if independently elected or legislatively appointed).

**Management and Support**
Report all expenditures related to activities that are supportive of functional activities. To the extent possible, functional activities performed by normally "administrative" departments should be included as expenditures in the functional activities category (i.e., animal control would be separated from Finance Administration if this activity is a part of the Finance Department). Types of activities which represent support services may include General City Administration (city manager or city administrator), Financial Administration (accounting, budgeting, purchasing, and cash management), and Personnel Administration (including Civil Service Commission). Other administrative activities such as warehousing and data processing may also be included, if not accounted for as an internal service fund.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **General Government** category and enter on this line.

**Public Safety**

**Police**
Report all expenditures related to the provision of law enforcement (e.g., administration, patrol, traffic, vice, investigation, prosecution, detention, communications, records, technical services, buildings and equipment).

**Fire**
Report all expenditures related to the suppression and prevention of fires (e.g., administration, suppression, prevention, training, communications, buildings and equipment).

**Emergency Medical Services**
Report all expenditures related to the provision of emergency medical services (e.g., ambulance, rescue, paramedics, and qualified Emergency Medical Technicians who are authorized to administer drugs).

# Schedule of Net Expenditures – General Government and Public Safety Form (continued)

**Animal Regulation**
Report all expenditures related to the licensing, control, and sheltering of domestic animals.

**Weed Abatement**
Report all expenditures related to the abatement of hazardous weeds and rubbish.

**Street Lighting**
Report all expenditures related to the installation, maintenance and operation of streetlights.

**Disaster Preparedness**
Report all expenditures related to the development and maintenance of a local disaster preparedness plan.

**Other Public Safety 1**
Report all other expenditures for public safety functional activities not specified above.

**Other Public Safety 2**
Report all other expenditures for public safety functional activities not specified above.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Public Safety** category and enter on this line.

# Schedule of Net Expenditures – Transportation and Community Development Form

The purpose of this form is to collect uniform financial information related to Transportation and Community Development expenditures.

### Specific Instructions
The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

### Streets, Highways, and Storm Drains
Report all expenditures related to the construction, maintenance, and repair of roadways, walkways, bikeways, and appurtenances essential to the movements of vehicular and pedestrian traffic (e.g., general street maintenance, street sweeping, snow and ice removal, bridges, viaducts, grade separations, tunnels, storm drainage, curbs, gutters, sidewalks, street signs, striping and traffic signals). **Note:** Expenditures such as streets, bridges, viaducts, grade separations, tunnels, storm drains, curbs, gutters, sidewalks, street signs and traffic signals should be reported as capital outlay expenditures.

### Street Trees and Landscaping
Report all expenditures related to the planting and maintenance of street trees and to the development and maintenance of landscaping within the public right-of-way (e.g., parkways and medians).

### Parking Facility
Report all expenditures related to the construction, maintenance, and operation of all parking facilities on or off street. If an expenditure is reported for this activity, **the Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Parking Facilities**.

### Public Transit
Report all expenditures related to city-supported transit systems designed to facilitate the movement of people within the community in other than private modes of transportation (e.g., fixed route systems, dial-a-ride systems, and subsidized taxi services). If an expenditure is reported for this activity, the **Transit Activity/Enterprise Form** must be completed.

### Airports
Report all expenditures related to the construction, maintenance, and operation of facilities to support the movement of commercial and/or private aircraft. If an expenditure is reported for this activity, the **Airport Activity/Enterprise Form** must be completed.

### Ports and Harbors
Report all expenditures related to the construction, maintenance, and operation of facilities to support the movement of commercial vessels. Expenditures for recreational marina facilities should be reported as **Marina and Wharfs** expenditures on the **Schedule of Net Expenditures – Health and Culture and Leisure Form**. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Ports and Harbors**.

### Other Transportation 1
Report all other expenditures for transportation functional activities not specified above.

# Schedule of Net Expenditures – Transportation and Community Development Form (continued)

**Other Transportation 2**
Report all other expenditures for transportation functional activities not specified above.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Transportation** category and enter on this line.

**Community Development:**

**Planning**
Report all expenditures related to the preparation, maintenance, and modification of the long-range general plan for the development of the city and its environs.

**Construction and Engineering Regulation Enforcement**
Report all expenditures related to the performance of engineering services, the issuance of permits, and the subsequent inspection for all construction-related activities (e.g., engineering design, plan checking, building permits, excavation permits and construction permits). Include expenditures relating to the enforcement of regulatory laws (e.g., zoning ordinances, property maintenance ordinance and regulatory permit requirements).

**Redevelopment**
Report all city expenditures related to the conservation, rehabilitation, and clearance of designated blighted areas. Contributions to a redevelopment agency should be included in this activity. Do not include advances or loans to be repaid from tax increments. Instead report these transactions as receivables.

**Housing**
Report all expenditures related to the provision or improvement of housing within the community (e.g., subsidized rental, home improvement rebates, and interest subsidies for home improvement loans). Do not include actual loans as these are not expenditures. Such loans should be reported as receivables with an appropriate fund equity reserve for payments not collectable within the ensuing year. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Housing**.

**Employment**
Report all expenditures for activities designed to effect the unemployment or underemployment of community residents (e.g., WIA. subsidies, job development, and job training).

**Community Promotion**
Report all expenditures related to the advertisement and promotion of the community (e.g., support of Chamber of Commerce, Convention and Visitors Bureau, support of local groups for promotional purposes, and industrial development promotion).

**Other Community Development 1**
Report all other expenditures for community development functional activities not specified above.

# Schedule of Net Expenditures – Transportation and Community Development Form (continued)

**Other Community Development 2**
Report all other expenditures for community development functional activities not specified above.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Community Development** category and enter on this line.

# Schedule of Net Expenditures – Health and Culture and Leisure Form

The purpose of this form is to collect uniform financial information related to Health and Culture and Leisure expenditures.

**Specific Instructions**
The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

**Health**

**Physical and Mental Health**
Report all expenditures related to the maintenance or improvement of the physical and/or mental health of residents of the community (e.g., examinations, out-patient treatment, counseling, drug and/or alcohol prevention programs, and senior nutrition programs).

**Hospitals and Sanitariums**
Report all expenditures related to the construction, operations and maintenance of inpatient health care facilities. Outpatient treatment should be included only if an ancillary part of an inpatient facility. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Hospitals and Sanitariums**.

**Solid Waste**
Report all expenditures related to the collection and disposal of garbage and other refuse (e.g., rubbish pickup, landfill operations, incinerators, and resource recovery). If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Solid Waste**.

**Sewers**
Report all expenditures related to the collection, treatment and disposal of sewage (e.g. sanitary lines, treatment plants and disposal outfall lines). If an expenditure is reported for this activity, the **Sewers Activity/Enterprise Form** must be completed.

**Cemeteries**
Include all expenditures related to the development, operation, and maintenance of a city cemetery. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Cemeteries**.

**Other Health 1**
Report all other expenditures for health functional activities not specified above.

**Other Health 2**
Report all other expenditures for health functional activities not specified above.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Health** category and enter on this line.

# Schedule of Net Expenditures – Health and Culture and Leisure Form (continued)

## Culture and Leisure

### Parks and Recreation
Report expenditures related to the development, maintenance and operation of parks and recreation facilities and programs (e.g., historical monuments, open spaces, beautification areas, neighborhood facilities, swimming pools, tennis courts, art and craft classes, self-improvement classes, excursions, dances, sports leagues, gyms, etc.).

### Marina and Wharfs
Report all expenditures related to the construction, maintenance, and operation of recreational marina and wharf facilities.

### Libraries
Report all expenditures related to the construction, maintenance, and operation of library services (e.g., circulation, reference, audio/visual aids, and special programs).

### Museums
Report all expenditures related to the construction, maintenance, and operation of facilities devoted to the procurement, care and display of objects of lasting interest or value (e.g., historical sites, monuments, etc.).

### Golf Courses
Report all expenditures related to the development, maintenance and operation of golf courses and ancillary facilities (e.g., driving ranges, putting greens, pro shops, club houses, and concessions). If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Golf Courses**.

### Sports Arenas and Stadiums
Report all expenditures related to the construction, maintenance, and operation of athletic stadiums and ancillary operations. If an expenditure is reported for this activity, the **Other Activity/Enterprise Form** is required to be completed. Use the drop-down list on the form to select **Sports Arenas and Stadiums**.

### Community Centers and Auditoriums
Report all expenditures related to the construction, maintenance, and operation of civic theaters, convention centers, community centers, and similar major community facilities.

### Other Culture and Leisure 1
Report all other expenditures for culture and leisure functional activities not specified above.

### Other Culture and Leisure 2
Report all other expenditures for culture and leisure functional activities not specified above.

### Total
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Culture and Leisure** category and enter on this line.

# Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form

The purpose of this form is to collect uniform financial information related to Public Utilities and Other expenditures.

**Specific Instructions**
The electronic report will calculate all amounts listed on this form. If preparing a paper report, each of these amounts will need to be calculated as instructed below.

**Public Utilities**

**Water**
Report all expenditures related to the construction, maintenance, and operation of a city-owned water distribution system. If an expenditure is reported for this activity, the **Water Activity/Enterprise Form** must to be completed.

**Gas**
Report all expenditures related to the construction, maintenance, and operation of a city-owned natural gas distribution system. If an expenditure is reported for this activity, the **Gas Activity/Enterprise Form** must be completed.

**Electric**
Report all expenditures related to the construction, maintenance and operation of a city-owned electric distribution system. If an expenditure is reported for this activity, the **Electric Activity/Enterprise Form** must be completed.

**Other Public Utilities 1**
Report all other expenditures for public utilities functional activities not specified above.

**Other Public Utilities 2**
Report all other expenditures for public utilities functional activities not specified above.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in the **Public Utilities** category and enter on this line.

**Other Expenditure 1**
Report expenditures not otherwise classified. This category is provided to accommodate extraordinary, one-time expenditures, such as liability judgments, which would distort the normal annual expenditures.

**Other Expenditure 2**
Report expenditures not otherwise classified. This category is provided to accommodate extraordinary, one-time expenditures, such as liability judgments, which would distort the normal annual expenditures.

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the amounts reported in each column in **Other Expenditure 1** and **Other Expenditure 2** and enter on this line.

# Schedule of Net Expenditures – Public Utilities, Other, and Grand Total Form (continued)

### Grand Total

The electronic report will calculate all **Grand Total** amounts. If preparing a paper report, sum the **Total** amounts reported in each reporting category for each column and enter the result on this line.

# Schedule Of Total Expenditures By Major Object Classification – Object Class Form

The purpose of this form is to summarize and classify the city's total expenditures by the purpose for the expenditure, namely by the object class of expenditure. This form consolidates the Enterprise Funds with general government functions, similarly to the method used in completing the **Schedule of Net Expenditures** forms. Accordingly, the same adjustments must be made to the enterprise forms in order to be compatible with an expenditure or funds flow concept (i.e. (1) to delete depreciation and (2) to add back capital expenditures and debt service payments).

## Specific Instructions

The **Schedule of Total Expenditures By Major Object Classification Form** is organized in the following four (4) categories: **Operating Expenditures**, **Capital Outlay**, **Debt Service**, and **Total Expenditures**. Report the expenditure made in the applicable column.

The electronic report will calculate **Total Expenditures** column and all **Total** amounts. If preparing a paper report, sum the amounts reported in each column and enter on this line.

The following list of sub-totals should agree with the **Grand Total** amounts reported on the respective **Schedule of Net Expenditure Forms** completed.

| **Schedule of Total Expenditures By Major Object Classification – Object Class Form** | | **Schedule of Net Expenditures** |
|---|---|---|
| Total – Operating Expenditures | should equal | Grand Total – Operating Expenditures |
| Total – Capital Outlay | should equal | Grand Total – Capital Outlay |
| Total – Debt Service | should equal | Grand Total – Debt Service |
| Total – Total Expenditures | should equal | Grand Total – Total Expenditures |

## Operating Expenditures

### Personal Services

**Salaries and Wages**
Report all expenditures for payment of services performed by city employees.

**Retirement**
Report all contributions to any retirement funds.

**Other Employee Benefits**
Report payments or contributions for services performed not listed elsewhere.

# Schedule Of Total Expenditures By Major Object Classification – Object Class Form (continued)

### Contract Services

**Private**
Report all expenditures for general or special city services performed by private agencies. For example, the cost of garbage collection performed by a private company would be reported on this line.

**Other Governmental Agencies**
Report all expenditures for general or special city services performed by an outside governmental agency. For example, the cost of street work performed by a nearby city would be reported on this line.

**Materials, Supplies, and Other**
Materials – Report tangible goods that are acquired for use in a productive process.
Supplies – Report articles and commodities which are consumed or materially altered when used (e.g., office supplies, operating supplies, and repair and maintenance supplies).
Other – Report all other operating expenses not included elsewhere.

### Capital Outlay

**Equipment**
Report all expenditures for these types of fixed assets.

**Land**
Report all expenditures for these types of fixed assets.

**Building and Improvement**
Report all expenditures for these types of fixed assets. **Note:** This line will require a footnote if the city has no capital outlay.

### Debt Service:

**Interest**
Report interest payments for all debt that is reported on the balance sheet of this report, including leases. DO NOT include interest for 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds.

**Principal**
Report principal payments for all bonded indebtedness (except 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds) that is reported on the **Statement of Bonded Indebtedness Form**. Also, include the principal payment for all long-term indebtedness (other than leases) that is reported on the **Statement of Long-Term Indebtedness Form** and the **Construction Financed By the United States and/or the State of California Form**.

**Lease Payments**
Report only principal payments for lease obligations that are reported on the **Statement Of Long-Term Indebtedness Form** and the **Lease Obligation Form**. Operating leases should be reported on the **Schedule Of Total Expenditures By Major Object Classification** as **Materials, Supplies, and Other**.

# Schedule Of Total Expenditures By Major Object Classification – Object Class Form (continued)

**Total**
The electronic report will calculate all **Total** amounts. If preparing a paper report, sum the total expenditures reported in each column, and enter on this line.

**Supplemental Data**

**Expenditures made pursuant to competitive bidding**
Report all expenditures for major projects that were carried out from bidding**.**

**Expenditures made other than pursuant to competitive bidding**
Report all expenditures for major projects that were not carried out from bidding.

**Total**
The electronic report will calculate the **Total** amount. If preparing a paper report, sum the **Expenditures Pursuant to Competitive Bidding** and **Other Than Competitive Bidding**, and enter on this line. **Note: Total – Total Expenditures** should not equal **Total – Supplemental Data**.

# Statement of Bonded Indebtedness – Bond Types Form

The purpose of this form is to report all bonded indebtedness of the city. The types of bonds included in this statement are General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello-Roos, Mark-Roos, Pension Obligation, and Community Facility District bonds. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

### Specific Instructions

The principal and interest payments of debt service will be reported on this statement. Interest payments, as well as principal, should be reported in the **Debt Service** column in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**. **Note:** the following special debt: 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Mello-Roos, Mark-Roos, and Community Facility District bonds are the exception to this multiple reporting requirement, they should be reported only on The **Statement of Bonded Indebtedness**. Any bonded debt and loans debt service payments (principal and interest) expensed by an enterprise type activity should also be reported on the respective Activity/Enterprise forms of this report.

The expenditure of bond proceeds (except for the special debt listed above) should be reported in the **Capital Outlay** column on the appropriate Function Activity line in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Group all Bonded Indebtedness by Bond Type. The specified bond types are: General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello-Roos, Mark-Roos, Pension Obligation, and Community Facility District debt.

The characteristics of the various bond types are:

### General Obligation

a. The principal and interest are payable from property taxes or assessments levied by the local agency.
b. When issued, the entire territory of the local agency is responsible for the bonds.

### Revenue

The principal and interest are payable from the revenue of a revenue producing enterprise. However, the bond covenant may also include the provision for some augmentation from the general fund of the local agency.

### Improvement District

a. The principal and interest are payable from property taxes or assessments levied by the local agency.
b. The local agency is responsible for bonds issued to an area that is less than the entire local agency.

# Statement of Bonded Indebtedness – Bond Types Form (continued)

### 1911 Act Bonds

a. The statute the obligation was made under.
b. The city has no obligation to the bondholder except to forward to him any money paid by the benefited property owners.

Report as one item and not by authorization. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### 1915 Act Bonds

a. The statute the obligation was made under.
b. The city maintains a contingent liability. In the case of delinquent payments, the city can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually returned to the city.

Report as one line item and not by authorization or issue. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### Other Special Assessments

Include other Special Assessment Bonds not listed elsewhere.

Report as one line item and not by authorization or issue. DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### Other Non-Municipal Debt Not Going to the Balance Sheet

Report Other Non-Municipal Debt that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital**.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### Other Debt going to the Balance Sheet

Report other debt not listed above that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

### Certificates of Participation

Report Certificates of Participation that are reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

# Statement of Bonded Indebtedness – Bond Types Form (continued)

### Mello – Roos

Report Mello – Roos debt that will not be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### Mark – Roos

Report Mark – Roos debt that will not be reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

### Pension Obligation

Report Pension Obligation debt that is reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

### Community Facility District

Report Community Facility District debt that is not reported on the **Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital** schedule.

DO NOT include principal and interest payments in the **Schedule of Net Expenditures** or **Schedule of Total Expenditures By Major Object Classification**.

**Note:** Any refunding bond issues should reflect net proceeds not gross proceeds.

**Purpose of Debt**
Provide a brief description of the purpose for which the bond was issued.

**Bond Type**
Identify the type of bonded debt that was issued (e.g., General Obligation, Revenue, Improvement District, 1911 Act Bonds, 1915 Act Bonds, Other Special Assessments, Other Non-Municipal Debt Not Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation, Mello – Roos, Mark – Roos, Pension Obligation, and Community Facility District debt).

**Year of Issue**
Enter the first year of issue.

**Year Begin**
Enter the first year a principal payment will be made.

# Statement of Bonded Indebtedness – Bond Types Form (continued)

**Year End**
Enter the year the last principal payment will be made.

**Principal Authorized**
Enter the total amount authorized whether or not the amount was fully issued.

**Principal Issued**
Enter the total amount issued to date.

**Principal Outstanding Beginning of Fiscal Year**
The electronic report will calculate the amount of **Principal Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the amount reported as **Principal Outstanding, End of Fiscal Year** on the city's prior year report.

**Principal Payment Made in Current Year**
Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

**Principal Issued in Current Year**
Enter the total amount issued to date in the current fiscal year.

**Principal Defeased in Current Year**
Enter the principal amount defeased during the current fiscal year.

**Adjustments to Principal in Current Year**
Enter any adjustments made during the current fiscal year.

**Reason for Adjustments to Principal in Current Year**
Provide a brief explanation for the adjustment made.

**Principal Payments Made to Date**
The electronic report will calculate the total **Principal Payments Made To Date** on each issue. If preparing a paper report, enter the sum of the amount reported as **Principal Payment Made in Current Year** and the amount reported on the city's prior year's **Principal Payments to Date**.

**Principal Outstanding End of Fiscal Year**
The electronic report will calculate the **Principal Outstanding End of Fiscal Year**. If preparing a paper report, enter the **Principal Outstanding Beginning of Fiscal Year** less the **Principal Payment Made in Current Year** plus the **Principal Issued in Current Year** less the **Principal Defeased in Current Year** plus **Adjustments to Principal in Current Year**.

**Current Year Interest Payment**
Enter the amount of interest paid in the current fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Principal Amount Delinquent**
Enter the principal amount that has matured but is in default.

# Statement of Bonded Indebtedness – Bond Types Form (continued)

**Interest Amount Delinquent**
Enter the interest amount that has matured but is in default.

**Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt**
Report the portion of debt unpaid due to the lack of funds.

# Statement of Long-Term Indebtedness – Loan Types Form

The purpose of this form is report the city's general long-term indebtedness (other than bonds). Long-term indebtedness such as Notes, Loans, Lease-Purchase Agreements (less than ten years in maturity) and Installment-Purchase Contracts should be reported on this form. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

## Specific Instructions

The principal and interest amounts of Debt Service will be reported on this schedule; interest expense as well as principal, should also be reported in the **Debt Service** column in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Expenditure of these loan proceeds should be reported in the Capital Outlay column on the appropriate function activity line in the **Schedule of Net Expenditures** and in the **Schedule of Total Expenditures By Major Object Classification**.

Group all Long-Term Indebtedness (other than bonds) by Loan Type. The specified loan types are: **Notes**, **Loans** and **Other**. **Note:** Only lease-purchase obligations (less than ten years in maturity) should be included on this page as **Other**.

For each specified group list the loans in the group chronologically starting with the earliest issue.

Do not include tax anticipation notes on this report if the debt is for less than a period of one year.

### Purpose of Loan
Provide a brief description of the purpose for which the loan, note, other was issued.

### Loan Type
Select the loan type from the drop-down menu (e.g. Notes, Loans, Other).

### Year of Loan
Enter the first year of issue.

### Year Final Payment Due
Enter the year the last payment will be made.

### Authorized Amount of Loan
Enter the total amount authorized whether or not the amount was fully issued.

### Received To Date
Enter the total amount received to date.

### Amount Outstanding, Beginning of Fiscal Year
The electronic report will calculate the **Amount Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding at End of Fiscal Year** reported on the city's prior year report.

# Statement of Long-Term Indebtedness – Loan Types Form (continued)

**Amount of Principal Repaid in Current Year**
Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

**Adjustments in Current Year**
Enter any adjustments made during the fiscal year. **Note:** Enter the proceeds of any new debt on this line.

**Reason for Adjustments in Current Year**
Provide a brief explanation for the adjustment made.

**Amount of Principal Repaid to Date**
The electronic report will calculate the total **Amount of Principal Repaid to Date** on each issue. If preparing a paper report, enter the sum of the amount reported as **Amount of Principal Repaid in Current Year** and the amount reported on the city's prior year's **Amount of Principal Repaid to Date**.

**Amount Outstanding at End of Fiscal Year**
The electronic report will calculate the **Amount Outstanding at End of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding, Beginning of Fiscal Year** less the **Amount of Principal Repaid in Current Year** plus **Adjustments in Current Year**.

**Current Year Interest Payment**
Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Principal Amount Delinquent**
Enter the principal amount that has matured but is in default.

**Interest Amount Delinquent**
Enter the interest amount that has matured but is in default.

**Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt**
Report the portion of debt unpaid due to the lack of funds.

# Construction Financed By the United States and/or the State of California – Loan Types Form

The purpose of this form is to report the financial transactions related to construction loans financed by the United States or the State of California that are required to be repaid by the agency. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

**Specific Instructions**
Report each construction financing loan on a separate form. Information reported for each construction loan must be consistently reported throughout the term of the loan. It is important to properly classify the type of loan and the purpose for each new loan.

**Note:** Report principal amounts only. Do not include interest payments.

**Purpose of Loan**
Provide a brief description of the purpose for which the loan was issued.

**Loan Type**
Select the loan type from the drop-down menu (e.g. Notes, Loans, Other)

**Year of Issue**
Enter the first year of issue.

**Year Begin**
Enter the first year principal payment is due.

**Year End**
Enter the year the last payment will be made.

**Amount Extended**
Enter the total amount authorized whether or not the amount was fully issued.

**Repayment Obligation**
Report the amount issued to date.

**Amount Outstanding, Beginning of Fiscal Year**
The electronic report will calculate the **Amount Outstanding, Beginning of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding at End of Fiscal Year** reported on the city's prior year report.

**Amount Repaid in Current Year**
Enter the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

**Adjustments in Current Year**
Enter any adjustments made during the fiscal year. **Note:** Enter the proceeds of any new debt on this line.

**Reason for Adjustments in Current Year**
Provide a brief explanation for the adjustment made.

# Construction Financed By the United States and/or the State of California – Loan Types Form (continued)

**Amount of Principal Repaid to Date**
The electronic report will calculate the total **Amount of Principal Repaid To Date** on each issue. If preparing a paper report, enter the sum of the amount reported as
**Amount Repaid in Current Year** and the amount reported on the city's prior year's **Amount of Principal Repaid to Date**.

**Amount Outstanding at End of Fiscal Year**
The electronic report will calculate the **Amount Outstanding at End of Fiscal Year**. If preparing a paper report, enter the **Amount Outstanding, Beginning of Fiscal Year** less the **Amount Repaid in Current Year** plus **Adjustments in Current Year**.

**Current Year Interest Payment**
Enter the amount of interest paid in the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Principal Amount Delinquent**
Enter the principal amount that has matured but is in default.

**Interest Amount Delinquent**
Enter the interest amount that has matured but is in default.

**Unpaid Due to Lack of Funds: Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt**
Report the portion of debt unpaid due to the lack of funds.

# Capital Lease Obligation – Description of Leased Property Form

## General Instructions

Lease agreements are contracts entered whereby the lessee acquires property rights through a lease agreement and whereby the lessor is obligated to provide property rights to the lessee. **Note:** Prior year records with outstanding balances will roll forward into the current year form.

## Capital Leases

A lease agreement is classified as a capital lease when substantially all the risks and benefits of ownership are assumed by the lessee. For the most part, a capital lease is viewed as an installment purchase of property rather than the rental of property. The Financial Standards Board Statement No. 13 requires that a lease be capitalized if <u>any one</u> of the following four criteria is met:

1. The lease transfers ownership of the property to the lessee at the end of the lease term.

2. The lease contains a bargain purchase option.

3. The lease term is equal to 75% or more of the estimated economic life of the leased property.

4. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property.

The purpose of the **Capital Lease Obligation Worksheet** form is to report all <u>capital lease obligations</u> that meet both of the following conditions.

1. The lease term is for a period of 10 years or more.

2. The lease transfers ownership of the property to the city at the end of the lease term.

Do not report short-term capital leases (more than 1 year but less than 10 years) on this form. Instead report the current year principal and interest payments and the outstanding principal balance for short-term capital leases on the **Statement of Long-Term Indebtedness Form**. Use the “Other” **Loan Type**.

<u>Do not include</u> payments made on lease agreements on behalf of separate, legal entities such as special districts. These agencies are required to report their transactions to the SCO on the Special Districts Financial Transactions Report. Where the city has a lease-purchase agreement with another entity (e.g., Joint Power Authority, Public Finance Corporation, etc.), the other entity should report the original bond or certificate of participation issued, while the city should report the total future principal and interest payments of the lease agreement only.

## Specific Instructions

Information reported for each capital lease <u>must be</u> consistently reported throughout the term of the lease. It is important to properly classify the fund type, purpose of lease, original term of lease, and name of lessor for each new lease. The information reported will be published as reported by the city until maturity. You will not be able to modify this information on the electronic report once it is established in the report.

# Capital Lease Obligation – Description of Leased Property Form (continued)

**Note:** Use a separate form for each capital lease. Report both the principal and interest payments of debt service on this form.

**Description of Leased Property**

**Description of Leased Property**
Provide a brief description of the leased property (e.g., library, city building, recreation center)

**Nature of Lease**
Identify the type of lease that was entered into (i.e., equipment contract, rental, other).

**Can Local Agency Cancel Agreement?**
Report "Yes" or "No"

**Name of Lessor**
Report the name of the lessor (i.e., the party that is providing the property rights).

**Name Person or Organization**
Report the name or organization providing any monies expended for making an acquisition or improvement authorized or required for the purpose of such lease-obligation.

**Beginning Balance (PY Ending)**
The electronic report will calculate the amount of **Beginning Balance (PY Ending)** of the Fiscal Year. If preparing a paper report, enter the amount reported as **Balance End of Year** on the city's prior year report.

**Prior Year Adjustments**
Report any prior year adjustments.

**Current Year Principal Payment**
Report the amount of principal paid during the current fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

**Current Year Interest Payment**
Report the amount of interest matured and paid during the current fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

**Adjustments to Current Year**
Report any adjustments made during the current fiscal year.

**Balance End of Year**
The electronic report will calculate the **Balance End of Year**. If preparing a paper report, enter the amount of unmatured principal and interest that is outstanding at the end of the fiscal year.

**Enterprise or Governmental Fund Makes Payment?**
Report the applicable fund that makes the payment: **Enterprise** or **Governmental**.

# Check List of Services Provided – Service Form

The purpose of this form is to collect data on how certain services are provided to the populace of each city.

### Specific Instructions

### Service

Refer to the legend on this form. Use the letter or letters from the legend to indicate how this service is provided to the populace of the city. Use capital letters only. If the service is provided by more than one means, report all that are applicable. If the service is not provided in your city, this must be indicated by a "K". Each line must have at least one entry. **Note:** See the definition of Emergency Medical below. If a service is provided by letter(s) A-F, corresponding expenditures should be reported on the **Schedule of Net Expenditures**.

### Instruction for Police Protection, Police Officers, Fire Protection, Fire Fighters, and Emergency Medical

The purpose of this section is to provide information on the number of employees involved in the provision of these specified activities. The data is to be provided as full -time equivalents, thus two persons employed on a half-time basis would equal one full-time equivalent employee. When reporting volunteers, report the total number of volunteers and not full-time equivalents. If the volunteers are paid minor amounts for clothing or per call response, still report the person(s) as volunteers. The activities are defined as follows:

**Police Protection**
Report all activities concerned with law enforcement. This includes but is not limited to; police officers, police academies, coroner's offices, investigations, jails, and communications and clerical support. DO NOT include any correctional functions in this item.

**Police Officers**
Include ONLY sworn peace officers. Note: this is also a component of Police Protection.

**Fire Protection**
Report all fire protection and fire prevention activities. This includes but is not limited to; fire fighters, inspections, first aid (EMT) services, fire regulation enforcement, and communications and clerical support.

**Fire Fighters** –
Report ONLY those persons designated as firefighters. **Note:** This is also a component of Fire Protection.

**Emergency Medical**
Report only ambulance and paramedic activities.

### Instructions for Transient Lodging Tax Rate, Date of Current Tax Rate, and Utility Users Tax Rate

**If your City Reports Transient Lodging Tax, what is the Tax Rate?**
Report the applicable tax rate and round to two (2) decimal places. A 10% tax rate should be reported as “10.00”.

# Check List of Services Provided – Service Form (continued)

**What is the Effective Date of the Current Tax Rate? (MM/DD/YYYY)**
Report the applicable effective date of the current Transient Lodging tax rate. For example, July 1, 2001, should be reported as “07/01/2001”.

**If your City Reports Utility User Tax, what is the Tax Rate?**
Report the applicable tax rate and round to two (2) decimal places. A 10% tax rate should be reported as “10.00”.

# Worksheet for Completing Balance Sheet Form

The purpose of this form is to measure the financial position of the city at the end of the year.

**General Instructions**:

The information will be a general statement on the order of:

**Assets** – stated in terms of total assets, non-current assets and current assets.

**Liabilities** – stated in terms of total liabilities, non-current liabilities and current liabilities.

**Fund Equity** – stated in terms of contributed capital, investment in general fixed assets, retained earnings: reserved and unreserved, fund balances: reserved, unreserved/designated, and unreserved/undesignated. The following definitions apply:

a. **Reserved** – An Account used to reserve a portion of fund equity as segregated for a specific future use.

b. **Unreserved** – Those amounts which are not reserved for specific future use.

c. **Designated** – Restricted portions of unreserved fund equity based upon tentative future spending plans.

d. **Undesignated** – Unrestricted fund equity.

The forms are organized by Fund Types and Account Groups. Fund Types and Account Groups are listed as column headings. The four categories are **Governmental Funds**, **Proprietary Funds**, **Fiduciary Funds**, and **Account Groups** (see definitions). There is also a **Total** column that will sum all the amounts in each balance sheet classification.

In preparing these forms, the following general considerations should be kept in mind:

1. This schedule lists the totals first, followed by adjustments, to show the net adjusted total.

2. There are detailed forms elsewhere in the reporting program for enterprise activities and internal service fund operations. These enterprise and internal service fund forms will provide more specific detail on fund equity.

# Worksheet for Completing Balance Sheet – Governmental Funds Form

## Specific Instructions

The electronic report will calculate **Total Assets**, **Net Current Assets, Total Liabilities**, **Net Current Liabilities**, and **Total Fund Equity**. If preparing a paper report, these amounts will need to be calculated as instructed below.

## Assets

### Cash and Cash Investments
Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

### Fixed Assets
Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

### Other Assets
Report other assets not reported elsewhere.

### Total Assets
The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **General Fund**, **Special Revenue Fund**, **Debt Service Fund**, and **Capital Projects Fund** columns.

### Net Current Assets
The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories.

## Liabilities

### Accounts Payable
Report amounts owed on open account to private persons or organizations for goods and services furnished to the city (but not including amounts owed to other funds or to other governments).

### Compensated Absences
Report current portion of compensated absences payable. The long-term portion is reported on the General Long-Term Debt Account Group.

### Other Liabilities 1
Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form.**

### Other Liabilities 2
Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form.**

# Worksheet for Completing Balance Sheet – Governmental Funds Form (continued)

**Other Liabilities 3**
Report other payables, deferred revenues, and unearned revenues. Please provide the debt name in the **Report Comments Form.**

**Total Liabilities**
The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

**Net Current Liabilities**

The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

**Working Capital**

The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

**Fund Equity**
The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

**Fund Balance**

**Reserved**
Report the portion of fund equity that is legally segregated for specific purposes..

**Unreserved Designated**
Report the portion of fund balance segregated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.

**Unreserved Undesignated**
Report the portion of fund balance that is unrestricted as to its use.

**Total Fund Equity**
Report the excess of the **Total Assets** of a governmental fund over its **Total Liabilities**.

# Worksheet for Completing Balance Sheet – Proprietary Funds Form

## Specific Instructions

The electronic report will calculate **Total Assets**, **Net Current Assets, Total Liabilities**, **Net Current Liabilities**, and **Total Fund Equity**. If preparing a paper report, these amounts will need to be calculated as instructed below.

## Assets

### Cash and Cash Investments
Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits.

### Fixed Assets
Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

### Other Assets
Report other assets not reported elsewhere.

### Total Assets
The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **Enterprise Fund** and **Internal Service Fund** columns.

### Less: Non-Current Assets
Report restricted cash, customer deposits, deferred charges and fixed assets.

### Net Current Assets
The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

## Liabilities

### Accounts Payable
Report amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments).

### Compensated Absences
Report current and long-term portion of compensated absences payable.

### General Obligation (Bonded Debt)
Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

### Revenue (Bonded Debt)
Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

# Worksheet for Completing Balance Sheet – Proprietary Fund Form (continued)

**Other Debt (Bonded Debt)**
Report the long-term portion of **Improvement District Bonds, Other Debt Going to the Balance Sheet, Certificates of Participation**, and **Pension Obligation** Bonds outstanding as reported on the **Statement of Bonded Debt Form**.

**Notes (Other Long-Term Debt)**
Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Loans (Other Long-Term Debt)**
Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Other (Other Long-Term Debt)**
Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Notes (State or Federal Financing)**
Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Loans (State or Federal Financing)**
Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Other (State or Federal Financing)**
Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Lease Principal**
Report the Principal portion of **Capital Lease Obligations** outstanding as reported on the **Capital Lease Obligation Form**.

**Other Liabilities 1**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 2**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 3**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Total Liabilities**
The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

# Worksheet for Completing Balance Sheet – Proprietary Funds Form (continued)

**Less: Non-Current Liabilities**
Report the long-term portion of liabilities reported above.

**Net Current Liabilities**
The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of **Total Liabilities** less **Non-Current Liabilities**.

**Working Capital**
The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

**Fund Equity**
The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

**Contributed Capital**
Report the amounts received in the form of grants, donations, or other paid-in capital for construction or acquisition of utility plant capital assets.

**Retained Earnings**

**Reserved**
Report the portion of accumulated earnings that are restricted for specific purposes..

**Unreserved**
Report the portion of accumulated earnings that is neither restricted nor invested in capital assets.

**Fund Balance**

**Total Fund Equity**
Report the excess of the **Total Assets** of a proprietary fund over its **Total Liabilities**.

# Worksheet for Completing Balance Sheet – Fiduciary Funds Form

**Specific Instructions:**

The electronic report will calculate **Total Assets**, **Net Current Assets, Total Liabilities**, **Net Current Liabilities**, **Total Fund Equity,** and all amounts in the **Trust and Agency** column. If preparing a paper report, these amounts will need to be calculated as instructed below.

**Assets**

**Cash and Cash Investments**
Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

**Fixed Assets**
Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

**Other Assets**
Report other assets not reported elsewhere.

**Total Assets**
The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **Agency Fund**, **Expendable Trust Fund**, and **Non-Expendable Trust Fund** columns.

**Less: Non-Current Assets**
Report restricted cash, customer deposits, deferred charges and fixed assets.

**Net Current Assets**
The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

**Liabilities**

**Accounts Payable**
Report amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments).

**Compensated Absences**
Report current and long-term portion of compensated absences payable.

**General Obligation (Bonded Debt)**
Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

**Revenue (Bonded Debt)**
Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

# Worksheet for Completing Balance Sheet – Fiduciary Fund Form (continued)

**Other Debt (Bonded Debt)**
Report the long-term portion of **Improvement District Bonds**, **Other Debt Going to the Balance Sheet, Certificates of Participation**, and **Pension Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

**Notes (Other Long-Term Debt)**
Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Loans (Other Long-Term Debt)**
Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Other (Other Long-Term Debt)**
Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Notes (State or Federal Financing)**
Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Loans (State or Federal Financing)**
Report the long-term portion of **Loans** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Other (State or Federal Financing)**
Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Lease Principal**
Report the Principal portion of **Capital Lease Obligation** outstanding as reported on the **Capital Lease Obligation Form**.

**Other Liabilities 1**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 2**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 3**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Total Liabilities**
The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting category.

# Worksheet for Completing Balance Sheet – Fiduciary Fund Form (continued)

**Less: Non-Current Liabilities**
Report the long-term portion of liabilities reported above.

**Net Current Liabilities**
The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

**Working Capital**
The electronic report will calculate **Working Capital** for all funds and account groups. If preparing a paper report, enter the sum of **Net Current Assets** less **Net Current Liabilities**.

**Fund Equity**
The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

**Fund Balance**

**Reserved**
Report the portion of fund balance that is legally segregated for specific purposes.

**Unreserved Designated**
Report the portion of fund balance segregated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.

**Unreserved Undesignated**
Report the portion of fund balance that is unrestricted as to its use.

**Total Fund Equity**
Report the excess of the **Total Assets** of a trust fund over its **Total Liabilities**.

**Trust and Agency Column**

The electronic report will calculate the **Trust and Agency** column. If preparing a paper report sum the amounts for the **Agency Fund, Expendable Trust Fund**, **and Non-Expendable Trust Fund** column for each of the reporting lines and enter the result on the respective line

# Worksheet for Completing Balance Sheet – Account Groups Form

## Specific Instructions

The electronic report will calculate **Total Assets**, **Net Current Assets, Total Liabilities**, **Net Current Liabilities**, **Total Fund Equity,** and all **Total** amounts. If preparing a paper report, these amounts will need to be calculated as instructed below.

## Assets

### Cash and Cash Investments
Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits

### Fixed Assets
Report the cost of land, buildings, or equipment purchased or, if acquired by gift, the appraised value at the date received.

### Other Assets
Report other assets not reported elsewhere.

### Total Assets
The electronic report will calculate **Total Assets** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Assets** reporting categories for the **General Fixed Assets, General Long-Term Debt,** and **Total** columns.

### Less: Non-Current Assets
The electronic report will calculate **Non-Current Assets** for all funds and account groups. If preparing a paper report, enter the amount reported in **Total Assets**.

### Net Current Assets
The electronic report will calculate **Net Current Assets** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Non-Current Assets**.

## Liabilities

### Compensated Absences
Report the long-term portion of compensated absences payable.

### General Obligation (Bonded Debt)
Report the long-term portion of **General Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

### Revenue (Bonded Debt)
Report the long-term portion of **Revenue** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

# Worksheet for Completing Balance Sheet – Account Groups Form (continued)

**Other Debt (Bonded Debt)**
Report the long-term portion of **Improvement District** bonds, **Other Debt Going to the Balance Sheet, Certificates of Participation**, and **Pension Obligation** bonds outstanding as reported on the **Statement of Bonded Debt Form**.

**Notes (Other Long-Term Debt)**
Report the long-term portion of **Notes** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Loans (Other Long-Term Debt)**
Report the long-term portion of **Loans** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Other (Other Long-Term Debt)**
Report the long-term portion of **Other** outstanding as reported on the **Statement of Long-Term Indebtedness Form**.

**Notes (State or Federal Financing)**
Report the long-term portion of **Notes** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Loans (State or Federal Financing)**
Report the long-term portion of **Loans** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Other (State or Federal Financing)**
Report the long-term portion of **Other** outstanding as reported on the **Construction Finance by the United States and/or State of California Form**.

**Lease Principal**
Report the Principal portion of **Capital Lease Obligations** outstanding as reported on the **Capital Lease Obligation Form**.

**Other Liabilities 1**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 2**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Other Liabilities 3**
Report other long-term debt not listed above (please provide debt name in the **Report Comments Form**).

**Total Liabilities**
The electronic report will calculate **Total Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting categories.

# Worksheet for Completing Balance Sheet – Account Groups Form (continued)

**Less: Non-Current Liabilities**
The electronic report will calculate **Non-Current Liabilities** for all account groups. If preparing a paper report, enter the sum of amounts reported in the **Liabilities** reporting category.

**Net Current Liabilities**
The electronic report will calculate **Net Current Liabilities** for all funds and account groups. If preparing a paper report, enter the sum of **Total Liabilities** less **Non-Current Liabilities**.

**Working Capital**
The electronic report will calculate **Working Capital** for the **Total** column. If preparing a paper report, enter the row total of all of the **Working Capital** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

**Fund Equity**
The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

**Contributed Capital**
The electronic report will calculate **Contributed Capital** for the **Total** column. If preparing a paper report, enter the row total of all of the **Contributed Capital** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

**Investment In General Fixed Assets**
Report the total investment in General Fixed Assets.

**Retained Earnings:**

**Reserved**
The electronic report will calculate **Reserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Retained Earnings-Reserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

**Unreserved**
The electronic report will calculate **Unreserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Retained Earnings – Unreserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

**Fund Balance:**

**Reserved**
The electronic report will calculate **Reserved** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Fund Balance-Reserved** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

# Worksheet for Completing Balance Sheet – Account Groups Form (continued)

### Unreserved Designated
The electronic report will calculate the **Unreserved Designated** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Fund Balance-Unreserved Designated** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

### Unreserved Undesignated
The electronic report will calculate **Unreserved Undesignated** amount for the **Total** column. If preparing a paper report, enter the row total of all of the **Unreserved Undesignated** amounts reported in the **Worksheet for Completing Balance Sheet Forms**.

### Total Fund Equity
The electronic report will calculate **Fund Equity** for all funds and account groups. If preparing a paper report, enter the sum of **Total Assets** less **Total Liabilities**.

### Total Column
The electronic report will calculate the **Total** column. If preparing a paper report, sum the reporting categories across all columns and enter the result on each respective line.

# Debt Service Reconciliation – Debt Service Reconciliation Balance Sheet and Debt Pages Form

The purpose of this form is to reconcile debt payments and balances from all debt forms.

**Specific Instructions:**
The electronic report will reconcile the current year debt service payments as reported on the **Schedule of Net Expenditures** and the **Long-Term Bond**, **Loan**, and **Capital Lease Debt Schedules**. The electronic report will also reconcile the Outstanding Long-Term Debt balances as reported on the Balance Sheet and Long-Term Debt Schedules. If preparing a paper report, enter the sum of outstanding balances for each reporting category and enter on the respective lines.

Report any adjustments in Column C and explain in a footnote.

The electronic report will calculate the Difference After Adjustments (Column D). If preparing a paper report, calculate this amount as instructed.

**Debt Service Reconciliation Income Statement and Debt Pages:**

**Bonded Debt**
The electronic report will carry forward the current year bonded debt payments. If preparing a paper report, enter the sum of all **Principal Payment's Made in Current Year** amounts from the **Statement of Bonded Indebtedness Schedules** for the following Bond Types : **General Obligation, Revenue, Improvement District, Other Debt Going to the Balance Sheet, Certificates of Participation,** and **Pension Obligation.**

**Other Long-Term Debt**
The electronic report will carry forward the current year long-term debt payments. If preparing a paper report, enter the sum of all **Amount of Principal Repaid in Current Year** amounts from the **Statement of Long-Term Indebtedness Schedule**–for all Loan Types

**State or Federal Financing**
The electronic report will carry forward the current year long-term debt payments. If preparing a paper report, enter the sum of all **Amount Repaid in Current Year** from the **Construction Financed by the United States and/or the State of California Schedule** for all Loan types.

**Lease Payments**
The electronic report will carry forward the current year long-term lease payments. If preparing a paper report, enter the sum of all **Current Year Principal Payments** from the **Capital Lease Obligations Worksheet Schedules** .

**Total Debt Service**
The electronic report will calculate the **Total Debt Service**. If preparing a paper report, enter the sum of all current year debt payments reported above.

**Debt Service from Schedule of Total Expenditures By Major Object Classification**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Debt Service: Principal** and **Lease Payments** as reported on the **Schedule of Total Expenditures By Major Object Classifications**.

# Debt Service Reconciliation – Debt Service Reconciliation Balance Sheet and Debt Pages Form (continued)

**Difference Should be Zero**
The electronic report will calculate this amount. If preparing a paper report, subtract **Debt Service from Schedule of Total Expenditures By Major Object Classification** from **Total Debt Service** and enter result on this line.

**Explanation**
If the difference above is not zero, explain the reason why.

**Bonded Debt:**

**General Obligation**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Revenue**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Other Debt**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column. Note: include only these bonds types: **Improvement District, Other Non-Municipal Debt Going to the Balance Sheet, Other Debt Going to the Balance Sheet, Certificates of Participation,** and **Pension Obligation**.

**Other Long-Term Debt:**

**Notes**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Loans**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Other**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**State or Federal Financing:**

**Notes**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Loan**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

# Debt Service Reconciliation – Debt Service Reconciliation Balance Sheet and Debt Pages Form (continued)

**Other**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

**Lease Principal**
The electronic report will calculate this amount. If preparing a paper report, enter the outstanding amounts in each column.

# Consolidated Statement of Assets, Liabilities, and Fund Balance/Working Capital – Balance Sheet Form

The purpose of this form is to summarize the **Worksheet for Completing Balance Sheet Schedule** for the **Governmental Funds, Proprietary Funds Types, Fiduciary Fund Types**, and **Account Groups** forms**.**

**Specific Instructions:**

The electronic report will calculate all categories listed for all fund types and account groups. If preparing a paper report, enter the amounts reported in each reporting category for the **General**, **Special Revenue**, **Debt Service**, **Capital Projects**, **Enterprise**, **Internal Service**, **Trust and Agency**, **General Fixed Assets**, **General Long-Term Debt**, and **Total** columns as reported on the respective **Worksheet for Completing Balance Sheet** forms.

# Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital – Consolidated Statement Form

The purpose of this form is to summarize the **Schedule of General And Functional Revenues** and the **Schedule of Net Expenditures**. Also reported on this form are over (under) billings of Internal Service Charges, and Beginning and Ending Fund Balance/Working Capital for the fiscal year.

**Total Expenditures**
The electronic report will carry forward the amounts as report on the **Schedule of Net Expenditures** forms. If preparing a paper report, enter the total amounts for each category from the respective **Schedule of Net Expenditures** forms.

**Functional Revenues**
The electronic report will carry forward the amounts as report on the **Schedule of Net Expenditures** forms. If preparing a paper report, enter the total amounts for each category from the respective **Schedule of Net Expenditures** forms.

**Net Expenditures/(Excess) Revenues**
The electronic report will calculate this amount. If preparing a paper report, subtract **Functional Revenues** from **Total Expenditures** and enter the result for each reporting category.

**Excess/(Deficiency) of General Revenues Over Net Expenditures**
The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Total** (**for General Revenues**) less the **Total** (for **Net Expenditures/(Excess) Revenues**).

**Excess/(Deficiency) of Internal Service Charges Over Expenses**
The electronic report will carry forward the amount as reported on the **Internal Service Fund Form**. If preparing a paper report, enter the amount reported as **Excess (Deficiency) of Charges Over Expenses** from the **Internal Service Fund Form**.

**Beginning Fund Balance/Working Capital**
The electronic report will calculate this amount. If preparing a paper report, enter the beginning fund balance/working capital for the current fiscal year. To provide for continuity of reporting, the ending fund balance/working capital for the last previous report must be shown as the beginning balance of the current year's report. If this balance is incorrect because of errors, audit adjustments, etc., the necessary adjustment(s) can be reported in the **Adjustments (Specify)** category of this form.

**Adjustments (Specify)**
Report all the adjustments necessary to bring the previously reported ending Fund Balance/Working Capital to the correct balance. Adjustments reported will be applicable to all the city's funds.

Note: Special Assessment Fund Adjustments will not be reported except as noted on the Statement of Bonded Indebtedness. Pension Trust Fund adjustments will not be reported since the assets and operations will not be reported. Adjustments listed here should already be reported in the year-end fund balances on the **Consolidated Statement of Assets, Liabilities and Fund Balance/Working Capital**.

The types of adjustments include prior period adjustments, audit adjustments, and rounding.

# Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital – Consolidated Statement Form (continued)

### Ending Fund Balance/Working Capital

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the amounts entered in **Excess/(Deficiency) of General Revenues Over Net Expenditures**, **Excess/(Deficiency) of Internal Service Charges over Expenses**, **Beginning Fund Balance/Working Capital**, and any **Adjustments**.

Use the Ending Fund Balance/Working Capital Worksheet below to calculate the **Ending Fund Balance/Working Capital**.

### Appropriations Limit

Report the amount of the city's appropriations limit. Do not include the appropriation limit of any dependent special districts.

### Total Annual Appropriations Subject to the Limit

Report the amount of the city's annual appropriations that are subject to the appropriations limit established for the fiscal year. Do not include the total annual appropriations subject to the limit for any dependent special districts.

Use this worksheet to calculate the **Ending Fund Balance/Working Capital** amount on the **Consolidated Statement of Revenues, Expenditures and Changes in Fund Balance/Working Capital** form. Use the amounts from the **Worksheet for the Balance Sheet** forms.

| Ending Fund Balance/Working Capital Worksheet | | | |
|---|---|---|---|
| **Fund Type** | **Fund Equity** | **Working Capital** | **Total** |
| **Governmental Fund Types** | | | |
| General Fund | | | |
| Special Revenue Fund | | | |
| Debt Service Fund | | | |
| Capital Project Fund | | | |
| **Governmental Fund Type Total** | | | |
| **Proprietary Fund Types** | | | |
| Enterprise Fund | | | |
| Internal Service Fund | | | |
| **Fiduciary Fund Types** | | | |
| Expendable Trust Fund | | | |
| Non-expendable Trust Fund | | | |
| **Fund Balance/Working Capital Total** | | | |

# Cost Allocation Guide

## General Discussion

The development and continued use of a formal cost accounting system is not currently required, but is desirable and would prove beneficial to the management of any organization.

This Cost Allocation Guide is provided to assist cities in the development of reasonable indirect cost allocations for the purpose of completing the report.

The various functions performed by a city can be broken down into those that provide service directly to the populace and those that support the operation of the functions that provide services directly to the populace. The functions that are primarily supportive in nature are referred to as indirect cost centers. The functions that primarily provide services to the populace are referred to as direct cost centers.

The legislative and the management and support functions are defined as direct cost centers. The legislative function includes City Council, City Attorney, City Clerk, City Auditor (if independently elected or legislatively appointed) and the cost of elections. The management and support function includes City Manager or Administrator, Financial Administration, Personnel Administration, and other administration activities that are not billed to other departments.

All indirect cost centers which are not being allocated through the accounting system or billed to other departments must be allocated to appropriate direct cost centers using a reasonable cost allocation base. Cost allocation bases are systematic means of relating indirect costs to direct cost centers. Included in this section is a list of required and optional indirect cost centers and the suggested allocation base for each.

Direct cost centers are defined as the functions specified on the **Schedule of Net Expenditures**.

## Cost Allocation Worksheet Instructions

The process of allocating the cost of indirect cost centers to direct cost centers and arriving at the total cost of each direct cost center for the period can be broken down into six steps. The following is a list of these steps and a brief discussion of each step.

1. <u>Identify all cost centers and determine if each is a direct cost center or an indirect cost center.</u>

Identifying all of the cost centers can be done by reviewing an organizational chart for the city and by determining what services the city provides to the community. A further review of each organizational unit will disclose the functional activities performed by each. After identifying all of the activities or cost centers it can be determined whether each cost center is direct or indirect.

The situation will occur where the city's cost centers may include more than one of the activities specified on the reporting forms. The suggested method for handling this situation is addressed in Step 6.

# Cost Allocation Guide (continued)

The cost centers can be posted to the Indirect Cost Allocation Worksheet. Post the direct cost centers down the worksheet and the indirect cost centers across the top of the worksheet.

All cost centers can also be posted to the Cost Allocation Summary.

These tasks will have to be undertaken initially but should remain valid until there are organizational or operational changes made by the city, at which time the status of affected cost centers should be reevaluated.

2. Identify and develop the allocation base for each indirect cost center.

Each indirect cost center must be considered individually to determine the allocation base that most closely relates its costs to the service that it provides to other cost centers. It is important to keep in mind that this basis is a systematic means of relating the cost of the support service to the direct cost centers using this service to arrive at a close approximation of the total cost of providing the services of the direct cost centers to the populace. This task will have to be undertaken initially but should remain valid until there are operational or organizational changes made by the city, at which time the allocation bases should be reevaluated.

3. Accumulate all of the operating expenses for each direct and each indirect cost center.

The accounting records should generally provide the operating expense for each cost center. The operating costs are posted to the Cost Allocation Summary, which includes all cost centers.

All necessary information to complete the allocation of indirect costs and to determine the total cost for each direct cost center has been compiled at this point.

4. Allocate the cost of each indirect cost center to the appropriate direct cost centers.

Using the Indirect Cost Allocation Worksheet compute all allocation percentages. Do this by dividing each direct cost center's portion of the base by the total of the allocation base. (The percentage columns should add to 100%).

From the Cost Allocation Summary, post the total operating cost of each indirect cost center to the total line of the Indirect Cost Allocation Worksheet.

The allocations can be computed by multiplying the total indirect cost of each indirect cost center by the previously computed percentages.

5. Accumulate all direct and indirect costs for each direct cost center and determine the total cost for each.

The Cost Allocation Summary already contains all operating costs for all cost centers. In the allocation column, offset the operating cost for each indirect cost center, and from the Indirect Cost Allocation Worksheet, post the allocations. When all allocations have been posted, extend all amounts across the sheet. The total of each allocation column will equal zero. The total column will equal the operating cost column.

# Cost Allocation Guide (continued)

6. Indicate the percentage breakdown for cost centers that are made up of more than one activity.

When any of the direct cost centers of the city consist of multiple activities that are required to be broken out for our report, simply indicate the cost center and the percentage breakdown for each activity on the bottom of the cost allocation summary. The breakdown should be on the basis of operating history preferably, but if no history is available a knowledgeable estimate is acceptable.

Upon completion of these six steps the information is available to complete the Operating Expenditures category of the Schedule of Net Expenditures.

## Definitions:

**Cost Centers** – points at which the accounting system captures the costs associated with specific activities or groups of activities.

**Support Activities** – those activities that primarily supply services to other departments or activities.

**Operating Activities** – those activities that primarily or exclusively provide service to the general public.

**Indirect Cost Center** – same as support activities.

**Direct Cost Center** – same as operating activities.

**Allocation Basis** – a logical basis upon which to allocate indirect costs to other cost centers. Example: cost of buildings can logically be allocated on the basis of square feet occupied by each activity.

**Operating Costs** – the cost of salaries, retirement, employee fringe benefits, materials and supplies, and all other services purchased that are not deemed to be capital outlays. Operating costs do not include capital outlays or debt service costs.

**Suggested Allocation Bases**

| Type of Service | Suggested Allocation Base |
|---|---|
| **Allocation REQUIRED** | |
| Buildings | Square feet occupied |
| Building Maintenance | Square feet occupied |
| Communications | Percent of usage |
| Corporation Yard | Percent of usage |
| Damage Settlements | Direct identification |
| Fidelity Bonding Program | Number of bonded employees |
| General Services | See specific type of service |
| Health Insurance | Number of employees |
| Insurance | Breakdown from insurance carrier, if not available use operating costs of direct costs centers |

# Cost Allocation Guide (continued)

## Suggested Allocation Bases

| Type of Service | Suggested Allocation Base |
|---|---|
| **Allocation REQUIRED** | |
| Local Telephone | Number of telephone instruments |
| Motor Pool | Mileage of number of days used |
| OASDI | Number of employees |
| Printing and Reproduction | Direct hours, pages printed, etc. |
| Retirement | Salaries |
| Shops | Percent of usage |
| **Allocation OPTIONAL** | |
| Data Processing | Computer time |
| Mail and Messenger Service | Number of documents handled or number of employees served |
| Personnel Administration | Number of employees |
| Warehousing | Percent of usage |

# List of City Revenues and Expenditures

## City Revenues

Report all revenues on the **Schedule of General and Functional Revenues**.

| Revenues | Reporting Category |
|---|---|
| 1976 Park Bond Grant | Intergovernmental – State – Other State Grants (Specify) |
| 1980 Park Bond Grant | Intergovernmental – State – Other State Grants (Specify) |
| AB2766 – Air Quality Grant | Intergovernmental – State – Other State Grants (Specify) |
| Abandoned Vehicle | Intergovernmental – State – Other State Grants (Specify) |
| Abatement of Weeds | Current Service Charges – Weed and Lot Cleaning |
| Accident Reports | Current Service Charges – Special Police Department Services |
| Admission Tax | Taxes – Admission Tax |
| Air Quality Grant | Intergovernmental – State – Other State Grants (Specify) |
| Aircraft Taxes | Taxes – Other (Specify) |
| Airport Grant (State) | Intergovernmental – State – Other State Grants from Enterprise Activities |
| Alarm Systems Franchise | Taxes – Franchises |
| Alcoholic Beverage License Fee | Intergovernmental – State – Other State Grants (Specify) |
| Ambulance Fee | Current Service Charges – First Aid and Ambulance Charges |
| Ambulance Service Charge | Current Service Charges – First Aid and Ambulance Charges |
| Animal Licenses | Licenses and Permits – Animal Licenses |
| Animal Shelter Fee | Current Service Charges – Animal Shelter Fees and Charges |
| Annexation Filing Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Anti-Litter Grant (Federal) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Appeal Fee | Current Service Charges – Other Current Service Charges (Specify) |
| Application Fee | Current Service Charges – Other Current Service Charges (Specify) |
| Architectural Review Fees | Current Service Charges – Plan Checking Fees |
| Assessments (Fire) | Special Benefit Assessments for Operations – Fire |
| Assessments (Other) | Special Benefit Assessments for Operations – Other |
| Assessments (Paramedics) | Special Benefit Assessments for Operations – Paramedics |
| Assessments (Police) | Special Benefit Assessments for Operations – Police |
| Assessments (Street Lighting) | Special Benefit Assessments for Operations – Lighting |
| Asset Seizures | Fines and Forfeitures – Forfeitures and Penalties |
| Aviation Grants (Federal) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Aviation Grants (State) | Intergovernmental – State – Other State Grants from Enterprise Activities |
| Bedroom Tax | Taxes – Construction Development Taxes |
| Benefit Assessment – Fire | Special Benefit Assessments for Operations – Fire |
| Benefit Assessment – Lighting | Special Benefit Assessments for Operations – Lighting |

| Revenues | Reporting Category |
|---|---|
| Benefit Assessment – Paramedic | Special Benefit Assessments for Operations – Paramedics |
| Benefit Assessment – Police | Special Benefit Assessments for Operations – Police |
| Bicycle License | Licenses and Permits – Bicycle Licenses |
| Bingo Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Birth Certificates | Current Service Charges – Other Current Service Charges (Specify) |
| Black Gold Library Grant | Intergovernmental – State – Other State Grants (Specify) |
| Blind Veterans Property Tax Exemption | Intergovernmental – State – Other State Grants (Specify) |
| Book – Fines | Current Service Charges – Library Fines and Fees |
| Book – Lost or Damaged | Current Service Charges – Library Fines and Fees |
| Book – Sales | Other Revenues – Sale of Real and Personal Property |
| Building Permits | Licenses and Permits – Construction Permits |
| Building Permits – Penalties | Licenses and Permits – Construction Permits |
| Building Rentals | Revenue from Use of Money and Property – Rents and Concessions |
| Building License – Penalties | Taxes – Business License Taxes |
| Building License – Tax | Taxes – Business License Taxes |
| Cable TV Application Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Cable TV Franchise | Taxes – Franchises |
| Cafeteria Revenue | Revenue From Use of Money and Property – Rents and Concessions |
| California Council on Criminal Justice | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Candidate Filing Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Cash Overage | Other Revenues – Other Sources of Revenues (Specify) |
| Cemetery Revenue | Current Service Charges – Cemetery Revenues |
| Certificates of Participation Proceeds | Other Financing Sources – Other Debt Proceeds |
| Certification and Filing Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Certified Copies | Current Service Charges – Other Current Service Charges (Specify) |
| Charges for Current Services – Miscellaneous | Current Service Charges – Other Current Service Charges (Specify) |
| Cigarette Tax | Taxes – Other (Specify) |
| Civil Defense Grant (Federal) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Civil Defense Grant (State) | Intergovernmental – State – Other State Grants (Specify) |
| Code Compliance Fees | Current Service Charges – Engineering Fees, Inspections and Other |
| Community Center Rentals | Revenue from Use of Money and Property – Rents and Concessions |
| Community Development Block Grant | Intergovernmental – Federal – Community Development Block Grant |

| Revenues | Reporting Category |
|---|---|
| Compensation Insurance Reimbursement | Other Revenues – Other Sources of Revenues (Specify) |
| Concessions | Revenue from Use of Money and Property – Rents and Concessions |
| Concessions (Park and Recreation) | Revenue from Use of Money and Property – Rents and Concessions |
| Condominium Conversion Fees | Taxes – Other (Specify) |
| Connection Fees – Sewer | Current Service Charges – Sewer Connection Fees |
| Connection Fees – Water | Current Service Charges – Water Connection Fees |
| Construction Development Fees | Taxes – Construction Development Taxes |
| Construction Permits | Licenses and Permits – Construction Permits |
| Construction Tax | Taxes – Construction Development Taxes |
| Contractor Reimbursement | Current Service Charges – Other Current Service Charges (Specify) |
| Contributions from Non-Governmental Sources | Other Revenues – Contributions From Non-Government Sources |
| Copy Fees | Current Service Charges – Other Current Service Charges (Specify) |
| County Grant of State Gasoline | Intergovernmental – County – County Grants of State Gasoline Tax |
| County Grants | Intergovernmental – County – Other County Grants |
| Court Fines | Taxes – Other Fines |
| Crossing Guards | Current Service Charges – Other Current Service Charges (Specify) |
| Current Service Charges – (Miscellaneous) | Current Service Charges – Other Current Service Charges (Specify) |
| Damage Reimbursement | Other Revenues – Other Sources of Revenues (Specify) |
| Dance Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Day Care Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Death Certificates | Current Service Charges – Other Current Service Charges (Specify) |
| Design Review | Current Service Charges – Plan Checking Fees |
| Disabled Veterans Property Tax Exemption | Intergovernmental – State – Other State Grants (Specify) |
| Document Stamp Tax | Taxes – Real Property Transfer Taxes |
| Documented Vessel | Intergovernmental – State – Other State Grants (Specify) |
| Dog Licenses | Licenses and Permits – Animal Licenses |
| Donations | Other Revenues – Contributions From Non-Government Sources |
| Drainage Fees | Taxes – Construction Development Taxes |
| Drainage Service | Current Service Charges – Other Current Service Charges (Specify) |
| Dumping Charges – Refuse | Current Service Charges – Solid Waste Revenues |
| EPA Grant | Intergovernmental – Federal – Other Federal Grants (Specify) |

## Cities Financial Transactions Report Instructions

| Revenues | Reporting Category |
|---|---|
| Electric Franchise | Taxes – Franchises |
| Electric Revenues | Current Service Charges – Electric Revenues |
| Electrical Permits | Licenses and Permits – Construction Permits |
| Elevator Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Employment Development Act – Grants | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Encroachment Permits | Licenses and Permits – Streets and Curb Permits |
| Engineering Field Inspection | Current Service Charges – Engineering Fees, Inspections and Other |
| Environmental Impact Report Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Equipment – Sale of | Other Revenues – Sale of Real and Personal Property |
| Excavation Permits | License and Permits – Construction Permits |
| FAA Grant | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Facility Use Fees | Fines and Forfeitures – Rents and Concessions |
| Federal Aid Urban (FAU Grant) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Federal Disaster Assistance | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Federal Grants | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Federal Revenue Sharing | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Federal Safer Off-Systems | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Federal Safer Roads | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Field Rentals | Revenue from Use of Money and Property – Rents and Concessions |
| Filing and Certification Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Filming Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Financial Aid to Local Agencies | Intergovernmental – State – Motor Vehicle In-Lieu Tax |
| Fire Fighter Services | Current Service Charges – Special Fire Department Services |
| Fire Inspection Fees | Current Service Charges – Special Fire Department Services |
| Fire Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Firearms Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Fireworks Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Firing Range Revenue | Current Service Charges – Other Current Service Charges (Specify) |
| First Aid Station Charge | Current Service Charges – First Aid and Ambulance Service Charges |
| Fishing Boat Exemptions | Intergovernmental – State – Other State Grants (Specify) |
| Forfeitures | Fines and Forfeitures – Forfeitures and Penalties |
| Franchise Fees | Taxes – Franchises |

| Revenues | Reporting Category |
|---|---|
| Gains on Sale of Securities | Revenue from Use of Money and Property – Investment Earnings |
| Garage Sale Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Garbage Collection | Current Service Charges – Solid Waste Revenue |
| Garbage Franchise | Taxes – Franchises |
| Gas Franchise | Taxes – Franchises |
| Gas Revenues | Current Service Charges – Gas Revenues |
| Gas Royalties | Revenue from Use of Money and Property – Royalties |
| Gas Tax (2106, 2107, 2107.5) | Intergovernmental – State – Gasoline Tax |
| Gas Tax Interest Earnings | Revenue from Use of Money and Property – Investment Earnings |
| Geothermal Revenues | Current Service Charges – Other Current Service Charges (Specify) |
| Golf Fees | Current Service Charges – Golf Course Fees |
| Government Property – Damage | Other Revenues – Other Sources of Revenues (Specify) |
| Government Property – Sales | Other Revenues – Sale of Real and Personal Property |
| Grading Permits | Licenses and Permits – Construction Permits |
| Grants (County) | Intergovernmental – County – Other County Grants |
| Grants (Federal) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Grants (State) | Intergovernmental – State – Other State Grants (Specify) |
| Green Fees – Golf | Current Service Charges – Golf Course Fees |
| Gun Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Highway Carriers Uniform Business License Tax | Intergovernmental – State – Other State Grants (Specify) |
| Highway Construction (State) – SB 300 | Intergovernmental – State – Other State Grants (Specify) |
| Highway Maintenance (Other than State) | Current Service Charges – Other Current Service Charges (Specify) |
| Homeowners Property Tax Relief | Intergovernmental – State – Homeowners Property Tax Relief |
| Hospital Revenues | Current Service Charges – Hospital Revenues |
| Hotel Room Tax | Taxes – Transient Lodging Taxes |
| House Moving Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Housing Revenues | Current Service Charges – Housing Revenues |
| Hydrant Rental (Water Enterprise) | Current Service Charges – Water Service Charges |
| Impact Fees – Parks, Traffic, Capital Improvements | Taxes – Construction Development Taxes |
| In-Lieu Taxes | Other Taxes In-Lieu |
| In-Lieu Parking Tax | Other Taxes In-Lieu |
| Industrial Waste License (Permits) | Licenses and Permits – Other Licenses and Permits (Specify) |
| Inspection Fees | Current Service Charges – Engineering Fees, Inspections and Other |
| Inspections (Fire Departments) | Current Service Charges – Special Fire Department Services |

| Revenues | Reporting Category |
|---|---|
| Insurance Rebates | Other Revenues – Other Sources of Revenues (Specify) |
| Insurance Recoveries on Damaged Property | Other Revenues – Other Sources of Revenues (Specify) |
| Insurance Refunds or Dividends | Other Revenues – Other Sources of Revenues (Specify) |
| Interest Earnings | Revenue from Use of Money and Property – Investment Earnings |
| Interest and Penalties on Delinquent Tax | Taxes – Interest, Penalties and Delinquent Taxes |
| Investment Earnings | Revenue from Use of Money and Property – Investment Earnings |
| Land Rentals | Revenue from Use of Money and Property – Rents and Concessions |
| Land Sales | Other Revenues – Sale of Real and Personal Property |
| Land and Water Conservation Grant | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Lease Revenues | Revenue from Use of Money and Property – Investment Earnings |
| Library Fees (From County) | Current Service Charges – Library Fines and Fees |
| Library Fines and Fees | Current Service Charges – Library Fines and Fees |
| Library Grant (SB358) | Intergovernmental – State – Other State Grants (Specify) |
| Licenses and Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Lighting Benefit Assessment | Special Benefit Assessments for Operations – Lighting |
| Litter Control Grant | Intergovernmental – State – Other State Grants (Specify) |
| Livestock Tax | Taxes – Other (Specify) |
| Loans | Other Financing Sources – Other Debt Proceeds |
| Local Agency Reimbursement Fund | Intergovernmental – State – Other State Grants (Specify) |
| Local Transportation Fund (LTF – Transit | Taxes – Transportation Tax – Transit |
| Local Transportation Fund (LTF – Non-Transit Purposes) | Taxes – Transportation Tax–Non-Transit |
| Losses on Sale of Securities | Revenue from Use of Money and Property – Investment Earnings |
| Lot Cleaning | Current Service Charges – Weed and Lot Cleaning |
| Maintenance of State Highways | Current Service Charges – Other Current Service Charges (Specify) |
| Mandated Cost Reimbursements | Intergovernmental – State – Mandated Cost |
| Map Checking Fees | Current Service Charges – Plan Checking Fees |
| Map Sales | Current Service Charges – Other Current Service Charges (Specify) |
| Marina Charges | Current Service Charges – Other Current Service Charges (Specify) |
| Mechanical Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Micro-Filming Charges | Current Service Charges – Other Current Service Charges (Specify) |

## Cities Financial Transactions Report Instructions

| Revenues | Reporting Category |
|---|---|
| Mineral Royalties | Revenue from Use of Money and Property – Royalties |
| Miscellaneous Licenses and Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Miscellaneous Revenues | Other Revenues – Other Sources of Revenues (Specify) |
| Mobile Home Fees | Licenses and Permits – Other Licenses and Permits (Specify) |
| Motel/Hotel Tax | Taxes – Transient Lodging Taxes |
| Motion Picture Exemptions | Intergovernmental – State – Other State Grants (Specify) |
| Motor Vehicle In-Lieu Taxes | Intergovernmental – State – Motor Vehicle In-Lieu Tax |
| Museum Fees | Current Service Charges – Parks and Recreation Fees |
| Notes | Other Financing Sources – Note Proceeds |
| Occupancy Tax (Transient Lodging) | Taxes – Transient Lodging Taxes |
| Off-Systems Road Grant | Intergovernmental – State – Other State Grants (Specify) |
| Off-Highway Motor Vehicle In-Lieu Fee | Intergovernmental – State – Off Highway Motor Vehicle Fee |
| Oil Royalties | Revenue from Use of Money and Property – Royalties |
| Open Space Grant | Intergovernmental – State – Other State Grants (Specify) |
| Other County Grants | Intergovernmental – County – Other County Grants |
| Other Non-Property Taxes | Taxes – Other |
| P.O.S.T. | Intergovernmental – State – Peace Officers Standards and Training |
| Parade Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Paramedic Benefit Assessment | Special Benefit Assessments for Operations – Paramedics |
| Park Acquisition – 1976 Bond Park Act | Intergovernmental – State – Other State Grants (Specify) |
| Park Development Tax | Taxes – Construction Development Taxes |
| Park Improvement – State Grant | Intergovernmental – State – Other State Grants (Specify) |
| Park Income | Current Service Charges – Parks and Recreation Fees |
| Park Maintenance Charges | Current Service Charges – Other Current Service Charges (Specify) |
| Parking Facilities (Revenue) | Current Service Charges – Parking Facilities |
| Parking Fines | Fines and Forfeitures – Other Fines |
| Parking Lot Revenue | Current Service Charges – Parking Facilities |
| Parking Meter Revenue | Current Service Charges – Parking Facilities |
| Parking Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Parking Tax | Taxes – Parking Tax |
| Pay Phone (Concession) | Revenue from Use of Money and Property – Rents and Concessions |
| Pay Phone (Reimbursement) | Other Revenues – Other Sources of Revenues (Specify) |
| Payment for City Damages | Other Revenues – Other Sources of Revenues (Specify) |
| Peace Officers Standards and Training | Intergovernmental – State – Peace Officers Standards and Training |
| Penalties (Other Than Delinquent Taxes) | Fines and Forfeitures – Forfeitures and Penalties |

| Revenues | Reporting Category |
|---|---|
| Penalties on Delinquent Property Taxes | Taxes – Interest, Penalties and Delinquent Taxes |
| Personal Property Sales | Other Revenues – Sale of Real and Personal Property |
| Photocopy Sales | Current Service Charges – Other Current Service Charges (Specify) |
| Piers | Current Service Charges – Other Current Service Charges (Specify) |
| Pipelines Franchise | Taxes – Franchises |
| Planning Fees (Checking) | Current Service Charges – Plan Checking Fees |
| Planning Project Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Plumbing Permits | Licenses and Permits – Construction Permits |
| Police Benefit Assessment | Special Benefit Assessments for Operations – Police |
| Police Department Services | Current Service Charges – Special Police Department Services |
| Police Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Prisoners – City Care of | Current Service Charges – Special Police Department Services |
| Proceeds of Certificates of Participation | Other Financing Sources – Other Debt Proceeds |
| Proceeds of General Obligation Bonds | Other Financing Sources – General Obligation Bond Proceeds |
| Proceeds of Improvement District Bonds | Other Financing Sources – Improvement District Bond Proceeds |
| Proceeds of Long-Term Notes | Other Financing Sources – Note Proceeds |
| Proceeds of Revenue Bonds | Other Financing Sources – Revenue Bond Proceeds |
| Property Lease | Revenue From Use of Money and Property – Rents and Concessions |
| Property Tax – Current – Secured | Taxes – Secured and Unsecured Property Taxes |
| Property Tax – Current – Unsecured | Taxes – Secured and Unsecured Property Taxes |
| Property Tax – Prior – Secured | Taxes – Property Taxes – Prior |
| Property Tax – Prior – Unsecured | Taxes – Property Taxes – Prior |
| Property Transfer Tax | Taxes – Real Property Transfer Taxes |
| Public Telephone Revenue Concession | Revenue From Use of Money and Property – Rents and Concessions |
| Public Works Repair Fee | Current Service Charges – Other Current Service Charges (Specify) |
| Publication Sales | Current Service Charges – Other Current Service Charges (Specify) |
| Quasi-External Transactions | Current Service Charges – Quasi-External Transactions |
| Quimby Act (Park Development – Taxes) | Taxes – Construction Development Taxes |
| Racehorse Tax | Taxes – Other (Specify) |
| Real Property Sales | Other Revenues – Sale of Real and Personal Property |
| Real Property Transfer Tax | Taxes – Real Property Transfer Taxes |

| Revenues | Reporting Category |
|---|---|
| Recreation Income | Current Service Charges – Parks and Recreation Fees |
| Recreational Programs | Current Service Charges – Parks and Recreation Fees |
| Recycling Grant (AB939) | Intergovernmental – State – Other State Grants (Specify) |
| Recycling Revenue | Current Service Charges – Solid Waste Revenues |
| Redevelopment Agency – Reimbursement Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Redevelopment Agency – Contribution | Other Revenues – Other Sources of Revenues (Specify) |
| Refunds | Other Revenues – Other Sources of Revenues (Specify) |
| Refuse Collection | Current Service Charges – Solid Waste Revenues |
| Refuse Dump Charges | Current Service Charges – Solid Waste Revenues |
| Refuse Franchise | Taxes – Franchises |
| Refuse Sales | Current Service Charges – Sales of Refuse |
| Reimbursed Expenses (Current Year) | Current Service Charges – Other Current Service Charges (Specify) |
| Reimbursed Expenses (Prior Year) | Other Revenues – Other Sources of Revenues (Specify) |
| Rents and Concessions | Revenue From Use of Money and Property – Rents and Concessions |
| Rental of Properties | Revenue From Use of Money and Property – Rents and Concessions |
| Residential Inspections | Current Service Charges – Engineering Fees, Inspections and Other |
| Residential Rental Tax | Taxes – Other (Specify) |
| Revenues from Miscellaneous use of Money and Property | Revenue From Use of Money and Property – Other 1 or 2 |
| Royalties | Revenue From Use of Money and Property – Royalties |
| Safer Roads (Federal Grant) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Sale of General Obligation Bonds | Other Financing Sources – General Obligation Bond Proceeds |
| Sale of Improvement District Bonds | Other Financing Sources – Improvement District Bond Proceeds |
| Sale of Real and Personal Property | Other Revenues – Sale of Real and Personal Property |
| Sale of Refuse | Current Service Charges – Engineering Fees, Inspections and Other |
| Sale of Revenue Bonds | Other Financing Sources – Revenue Bond Proceeds |
| Sales Tax Reimbursement (Section 2230) | Intergovernmental – State – Other State Grants (Specify) |
| Sales and Use Taxes | Taxes – Sales and Use Taxes |
| Sales of Maps and Publications | Current Service Charges – Other Current Service Charges (Specify) |
| Sales of Water | Current Service Charges – Water Service Charges |
| SB 300 Revenue (Sections 2126 and 2127) | Intergovernmental – State – Other State Grants (Specify) |
| Senior Citizen's Nutrition Grant | Intergovernmental – Federal – Other Federal Grants (Specify) |

| Revenues | Reporting Category |
|---|---|
| Service Installations – Sewer | Current Service Charges – Sewer Connection Fees |
| Sewer Connection Fee | Current Service Charges – Sewer Connection Fees |
| Sewer Permits | Licenses and Permits – Construction Permits |
| Sewer Service Charge | Current Service Charges – Sewer Service Charges |
| Shooting Range Revenues | Revenue From Use of Money and Property – Rents and Concessions |
| Sign Permits | Licenses and Permits – Other Licenses and Permits |
| Solar Permits | Licenses and Permits – Construction Permits |
| Spa Permits | Licenses and Permits – Construction Permits |
| Special Activities Fee | Licenses and Permits – Other Licenses and Permits (Specify) |
| Special Benefit Assessments – Fire | Special Benefit Assessments for Operations – Fire |
| Special Benefit Assessments – Lighting | Special Benefit Assessments for Operations – Lighting |
| Special Benefit Assessments – Paramedics | Special Benefit Assessments for Operations – Paramedics |
| Special Benefit Assessments – Police | Special Benefit Assessments for Operations – Police |
| Special Benefit Assessments – Other | Special Benefit Assessments for Operations – Other |
| Special Community Service Charges | Current Service Charges – Other Current Service Charges (Specify) |
| Special Events Fee | Licenses and Permits – Other Licenses and Permits (Specify) |
| Special Fire Department Services | Current Service Charges – Special Fire Department Services |
| Special Police Department Services | Current Service Charges – Special Police Department Services |
| Special Public Works Services | Current Service Charges – Other Current Service Charges (Specify) |
| Special Supplemental Subvention | Intergovernmental – State – Other 1 |
| Stables | Current Service Charges – Other Current Service Charges (Specify) |
| Stadium Revenues | Current Service Charges – Stadium Revenues |
| State Alcoholic Beverage License Services | Intergovernmental – State – Other State Grants (Specify) |
| State Cigarette Tax | Intergovernmental – State – Other State Grants (Specify) |
| State Gas Tax (2106, 2107, 2107.5) | Intergovernmental – State – Gasoline Tax |
| State Grants | Intergovernmental – State – Other State Grants (Specify) |
| State Highway Construction | Intergovernmental – State – Other State Grants (Specify) |
| State Highway Maintenance | Intergovernmental – State – Other State Grants (Specify) |
| State Homeowners Property Tax Relief | Intergovernmental – State – Homeowners Property Tax Relief |
| State Mandated Cost Reimbursements | Intergovernmental – State – Mandated Cost |
| State Motor Vehicle In-Lieu Taxes | Intergovernmental – State – Motor Vehicle In-Lieu Tax |
| State Subvention (Property Tax) HOPTR | Intergovernmental – State – Homeowners Property Tax Relief |
| State Trailer Coach In-Lieu Tax | Intergovernmental – State – Motor Vehicle In-Lieu Tax |
| State Transit Assistance Funds – HOPTR | Taxes – Transportation Tax – Transit |

| Revenues | Reporting Category |
|---|---|
| State Transit Assistance Funds – Non-Transit | Taxes – Transportation Tax – Non-Transit |
| Storm Drain Fee | Taxes – Construction Development Taxes |
| Street Lighting Assessments | Special Benefit Assessments for Operations – Lighting |
| Street Sweeping Reimbursement | Current Service Charges – Street, Sidewalk and Curb Repairs |
| Street Tree Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Street and Curb Permits | Licenses and Permits – Streets and Curb Permits |
| Street, Sidewalk and Curb Repairs | Current Service Charges – Street, Sidewalk and Curb Repairs |
| Subdivision Fees | Current Service Charges – Zoning and Subdivision Fees |
| Subpoena Fee | Current Service Charges – Other Current Service Charges (Specify) |
| Subvention (Property Tax) HOPTR | Intergovernmental – State – Homeowners Property Tax Relief |
| Supplemental Roll – Secured and Unsecured | Taxes – Supplemental Roll Secured and Unsecured Tax |
| Supplemental Roll – Voter Approved Indebtedness | Taxes – Supplemental Roll Voter Approved Indebtedness Tax |
| Supplemental Roll – Prior Years | Taxes – Supplemental Roll Property Taxes – Prior |
| Swap Meet Permits | Licenses and Permits – Other Licenses and Permits |
| Swimming Pool Revenue | Current Service Charges – Parks and Recreation Fees |
| Tax Deeded Sales | Taxes – Property Taxes – Prior |
| Tax Redemption | Taxes – Property Taxes – Prior |
| Taxes – Business License | Taxes – Business License Taxes |
| Taxes – Levied for Voter Approval | Taxes – Voter Approved Indebtedness Property Tax |
| Taxes – Livestock | Taxes – Other Property Taxes |
| Taxes – Property Transfer | Taxes – Real Property Transfer Taxes |
| Taxes – Race House | Taxes – Other Property Taxes |
| Taxes – Sales and Use | Taxes – Sales and Use Taxes |
| Taxes – In-Lieu | Other Taxes In-Lieu |
| Taxi Franchise | Taxes – Franchise |
| Timber Yield Tax | Taxes – Other |
| Traffic Safety Grant (Federal) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Traffic Grant (State) | Intergovernmental – State – Other State Grants (Specify) |
| Trailer Coach In-Lieu Tax | Intergovernmental – State – Motor Vehicle In-Lieu Tax |
| Transient Lodging Tax | Taxes – Transient Lodging Taxes |
| Transit Revenues | Current Service Charges – Transit Revenues |
| Transportation Development Act (TDA) | Taxes – Transportation Tax – Transit |
| Transportation Tax (Non-Transit) | Taxes – Transportation Tax – Non-Transit |
| Transportation Tax (Transit) | Taxes – Transportation Tax – Transit |

| Revenues | Reporting Category |
|---|---|
| TV Franchise | Taxes – Franchises |
| Urban Development (Federal Grant) | Intergovernmental – Federal – Other Federal Grants (Specify) |
| Use Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Utility Billing Service (Non-Enterprise Utility) | Current Service Charges – Other Current Service Charges (Specify) |
| Utility Users Tax | Taxes – Utility Users Taxes |
| Variance Permits | Licenses and Permits – Other Licenses and Permits (Specify) |
| Vehicle Code Fines | Fines and Forfeitures – Vehicle Code Fines |
| Vending Machine Revenue | Revenue From Use of Money and Property – Rents and Concessions |
| Vital Statistics | Current Service Charges – Other Current Service Charges (Specify) |
| Voter Approved Property Taxes | Taxes – Voter Approved Indebtedness Property Taxes |
| Wharf Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Waste Collection | Current Service Charges – Solid Waste Revenues |
| Water Connection Fees | Current Service Charges – Water Connection Fees |
| Water Franchise (Non-City Operation) | Taxes – Franchises |
| Water Service Charges | Current Service Charges – Water Service Charges |
| Weed Abatement | Current Service Charges – Weed and Lot Cleaning |
| Workers Compensation | Other Revenues – Other Sources of Revenues (Specify) |
| Workforce Investment Act (WIA) | Intergovernmental – Federal – Workforce Investment Act (WIA) |
| Xerox Fees | Current Service Charges – Other Current Service Charges (Specify) |
| Youth Services Grant | Intergovernmental State – Other State Grants (Specify) |
| Zoning Fees | Current Service Charges – Zoning and Subdivision Fees |

## City Expenditures

Report all expenditures on the **Schedule of Net Expenditures**.

| Expenditures | Reporting Category |
|---|---|
| Advertising (Community Promotion) | Community Development – Community Promotion |
| Agent Fee – Report with Interest | Allocate |
| Airports | Transportation – Airports |
| Ambulance Service | Public Safety – Emergency Medical Services |
| Animal Regulation | Public Safety – Animal Regulation |
| Annual Audit (Auditor's Fee) | General Government – Management and Support |
| Art Exhibits | Culture and Leisure – Museums |
| Assessing and Collecting Fees | General Government – Legislative |
| Auditorium | Culture and Leisure – Community Centers and Auditoriums |
| Bikeways | Transportation – Streets/Highways/Storm Drains |
| Boards | General Government – Management and Support |
| Bridge Construction and Repair | Transportation – Streets/Highways/Storm Drains |
| Building Inspection | Community Development – Construction and Engineering Regulation Enforcement |
| Building Maintenance | Allocate |
| Building Regulation | Community Development – Construction and Engineering Regulation Enforcement |
| Buildings | Allocate |
| Cable T.V. | Community Development – Other Community Development 1 or 2 |
| Capital Improvements | Allocate |
| Cemeteries | Health – Cemeteries |
| Central Services (Department) | Allocate |
| Chamber of Commerce | Community Development – Community Promotion |
| Christmas Decorations | Community Development – Community Promotion |
| City Administrative Officer | General Government – Management and Support |
| City Attorney | General Government – Legislative |
| City Clerk | General Government – Legislative |
| City Controller | General Government – Management and Support |
| City Council | General Government – Legislative |
| City Engineer | Community Development – Construction and Engineering Regulation Enforcement |
| City Finance Officer | General Government – Management and Support |
| City Hall Improvement | Allocate |
| City Manager | General Government – Management and Support |
| City Prosecutor | General Government – Management and Support |
| City Treasurer | General Government – Management and Support |
| Civic Auditorium (Lease Payment) | Culture and Leisure – Community Centers and Auditoriums |
| Civil Defense | Public Safety – Disaster Preparedness |
| Civil Service Commission | General Government – Management and Support |

| Expenditures | Reporting Category |
|---|---|
| Collection of Garbage | Health – Physical and Mental Health |
| Communications | Allocate |
| Community Development – Block Grant | Allocate |
| Commissions | General Government – Management and Support |
| Community Hall | Culture and Leisure – Community Centers and Auditoriums |
| Community Promotion | Community Development – Community Promotion |
| Community Relations or Promotion | Community Development – Community Promotion |
| Computer Services | Allocate or General Government – Management and Support |
| Conference Fees | Allocate |
| Consultant Fees | Allocate |
| Contribution to Miscellaneous Agencies | Community Development – Other Community Development 1 or 2 |
| Contributions – Other | Public Utilities – Other Public Utilities 1 or 2 |
| Convention Centers | Culture and Leisure – Community Centers and Auditoriums |
| Copy Machine | General Government – Management and Support |
| Corporation Yard – Unallocated | Allocate |
| County Health | Health – Physical and Mental Health |
| Crossing Guards | Public Safety – Police |
| Cultural Services | Culture and Leisure – Parks and Recreation |
| Damage Settlements | Allocate |
| Data Processing | General Government – Management and Support |
| Disposal of Refuse | Health – Physical and Mental Health |
| Dues | Allocate |
| EDP (Department) | Allocate or General Government – Management and Support |
| Elderly Nutrition Program | Health – Physical and Mental Health |
| Elections | General Government – Legislative |
| Employee Benefits | Allocate |
| Employee Services | Allocate |
| Employee Training | Allocate |
| Employment | Community Development – Employment |
| Engineering | Community Development – Construction and Engineering Regulation Enforcement |
| Engineering and Administration | Community Development – Construction and Engineering Regulation Enforcement |
| Equipment | Allocate |
| Fire Department (Volunteer) | Public Safety – Fire |
| Fire Protection | Public Safety – Fire |
| First Aid | Health – Physical and Mental Health |
| Flag Display | Community Development – Community Promotion |
| General Administration Services | General Government – Management and Support |
| General Government Building | Allocate |

## Cities Financial Transactions Report Instructions

| Expenditures | Reporting Category |
|---|---|
| General Obligation Bond – Interest | Allocate |
| General Obligation Bond – Principal | Allocate |
| General Services | Allocate |
| Geothermal | Public Utilities – Other Public Utilities 1 or 2 |
| Golf Courses | Culture and Leisure – Golf Courses |
| Gym | Culture and Leisure – Parks and Recreation |
| | |
| HCDA Administration | Community Development – Housing |
| HCDA Projects | Allocate |
| Health | Health – Physical and Mental Health |
| Health Code Enforcement | Health – Physical and Mental Health |
| Historical Preservation | Community Development – Community Promotion |
| Hospitals and Sanitariums | Health – Hospitals and Sanitariums |
| Housing Authority (Administration) | Community Development – Housing |
| Housing Authority (Program Cost) | Community Development – Housing |
| Housing Rehabilitation (Administration) | Community Development – Housing |
| Housing Rehabilitation (Program Cost) | Community Development – Housing |
| | |
| Insurance | Allocate |
| Interest – General Obligation Bonds | Allocate |
| Interest – Long-Term Indebtedness | Allocate |
| Interest – Revenue Bonds (Non-Enterprise) | Allocate |
| | |
| Janitorial | Allocate |
| | |
| League Dues | Allocate |
| Leases (Various) | Allocate |
| Legal Filing Fees | Allocate |
| Legislative Lobbyist | General Government – Legislative |
| Libraries | Culture and Leisure – Libraries |
| Loans | Should not be reported as expenditures |
| | |
| Maintenance – Building | Allocate |
| Maintenance – Machine | Allocate |
| Management Information Services (Department) | General Government – Management and Support |
| Management Services (Department) | General Government – Management and Support |
| Marina Charges | Culture and Leisure – Marina and Wharves |
| Meeting Fees | Allocate |
| Memberships | Allocate |
| Mosquito Abatement | Health – Other Health 1 or 2 |
| Museums | Culture and Leisure – Museums |

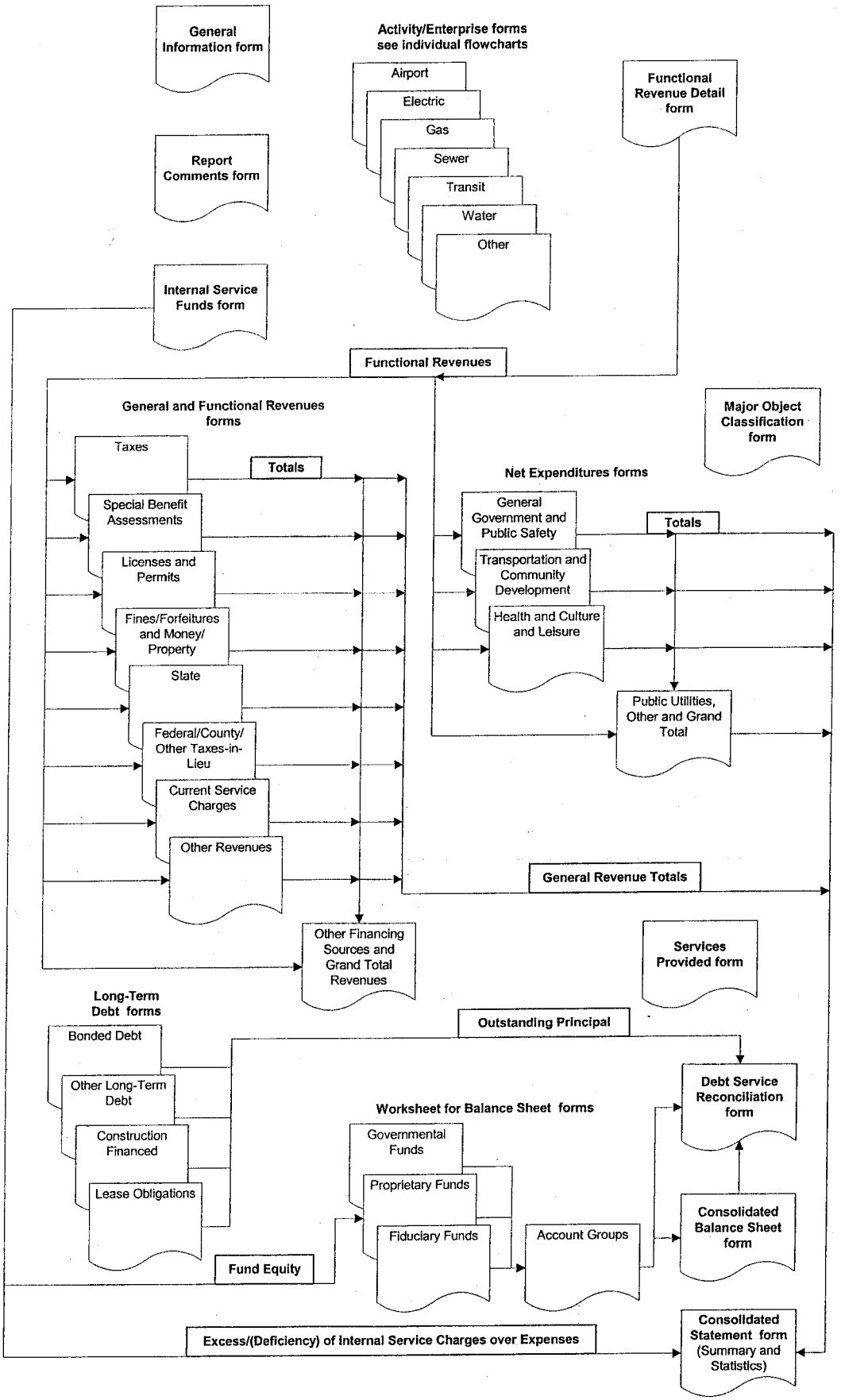
| Expenditures | Reporting Category |
|---|---|
| OASDI | Allocate |
| Office Supplies | Allocate |
| Other Bonds (Non-Enterprise) – Interest | Allocate |
| Other Bonds (Non-Enterprise) – Principal | Allocate |
| Other Community Development (Specify) | Community Development – Other Community Development 1 or 2 |
| Other Culture and Leisure (Specify) | Culture and Leisure – Other Culture and Leisure 1 or 2 |
| Other Long Term Indebtedness – Interest | Allocate |
| Other Long Term Indebtedness – Principal | Allocate |
| Other Public Safety (Specify) | Public Safety – Other Public Safety 1 or 2 |
| Other Transportation (Specify) | Transportation – Other Transportation 1 or 2 |
| Outside Services | Allocate |
| | |
| Park and Recreation | Culture and Leisure – Parks and Recreation |
| Parking Facilities | Transportation – Parking Facilities |
| Parks | Culture and Leisure – Parks and Recreation |
| PERS Administration | Allocate |
| Personnel Administration | General Government – Management and Support |
| Piers | Culture and Leisure – Other Culture and Leisure 1 or 2 |
| Planning | Community Development – Planning |
| Planning Commission | Community Development – Planning |
| Police Officers Training | Public Safety – Police |
| Police Protection | Public Safety – Police |
| Police Review Commission | Public Safety – Police |
| Ports and Harbors | Transportation – Ports and Harbors |
| Postage | Allocate |
| Principal – General Obligation Bond | Allocate |
| Principal – Long-Term Indebtedness | Allocate |
| Principal – Revenue Bonds (Non-Enterprise) | Allocate |
| Printing | Allocate |
| Professional Services | Allocate |
| Property Management | Allocate |
| Public Information | Community Development – Community Promotion |
| Public Pools | Culture and Leisure – Parks and Recreation |
| Public Transit | Transportation – Public Transit |
| Public Works Administration | Allocate |
| Publications | Allocate |
| Purchasing (Department) | General Government – Management and Support |
| | |
| Racquetball Courts | Culture and Leisure – Parks and Recreation |

| Expenditures | Reporting Category |
|---|---|
| Radio Repair | Allocate |
| Railroad Bridge and Crossing Construction | Transportation – Streets/Highways/Storm Drains |
| Records Management | General Government – Management and Support |
| Recreation and Cultural | Culture and Leisure – Parks and Recreation |
| Recycling | Health – Solid Waste |
| Redevelopment | Community Development – Redevelopment |
| Redevelopment Agency (Contribution) | Community Development – Redevelopment |
| Redevelopment Agency (Loan) | Should not be reported as expenditures |
| Regulation Enforcement | Community Development – Construction and Engineering Regulation Enforcement |
| Rentals | Allocate |
| Repairs | Allocate |
| Retirement | Allocate |
| Revenue Bonds – Interest | Allocate |
| Revenue Bonds – Principal | Allocate |
| Revenue Sharing | Allocate |
| Risk Management | Allocate |
| Salaries | Allocate |
| Sanitation | Health – Physical and Mental Health |
| Security Patrol | Allocate |
| Senior Nutrition Program | Health – Physical and Mental Health |
| Settlements | Allocate |
| Sewer Collection and Disposal | Health – Sewers |
| Shops – Unallocated | Allocate |
| Sick Leave | Allocate |
| Solar Power | Public Utilities – Other Public Utilities 1 or 2 |
| Sports Arena | Culture and Leisure – Sports Arenas and Stadiums |
| Stables | Culture and Leisure – Other Culture and Leisure 1 or 2 |
| Stadiums | Culture and Leisure – Sports Arenas and Stadiums |
| State Retirement System | Allocate |
| Storm Drains | Transportation – Streets/Highways/Storm Drains |
| Street Lighting | Public Safety – Street Lighting |
| Street Sweeping | Transportation – Streets/Highways/Storm Drains |
| Street Trees and Landscaping | Transportation – Street Trees/Landscaping |
| Streets | Transportation – Streets/Highways/Storm Drains |
| Supplies | Allocate |
| Swimming Pools | Culture and Leisure – Parks and Recreation |
| Taxes | Allocate |
| Telephone | Allocate |
| Tennis Courts | Culture and Leisure – Parks and Recreation |
| Training | Allocate |

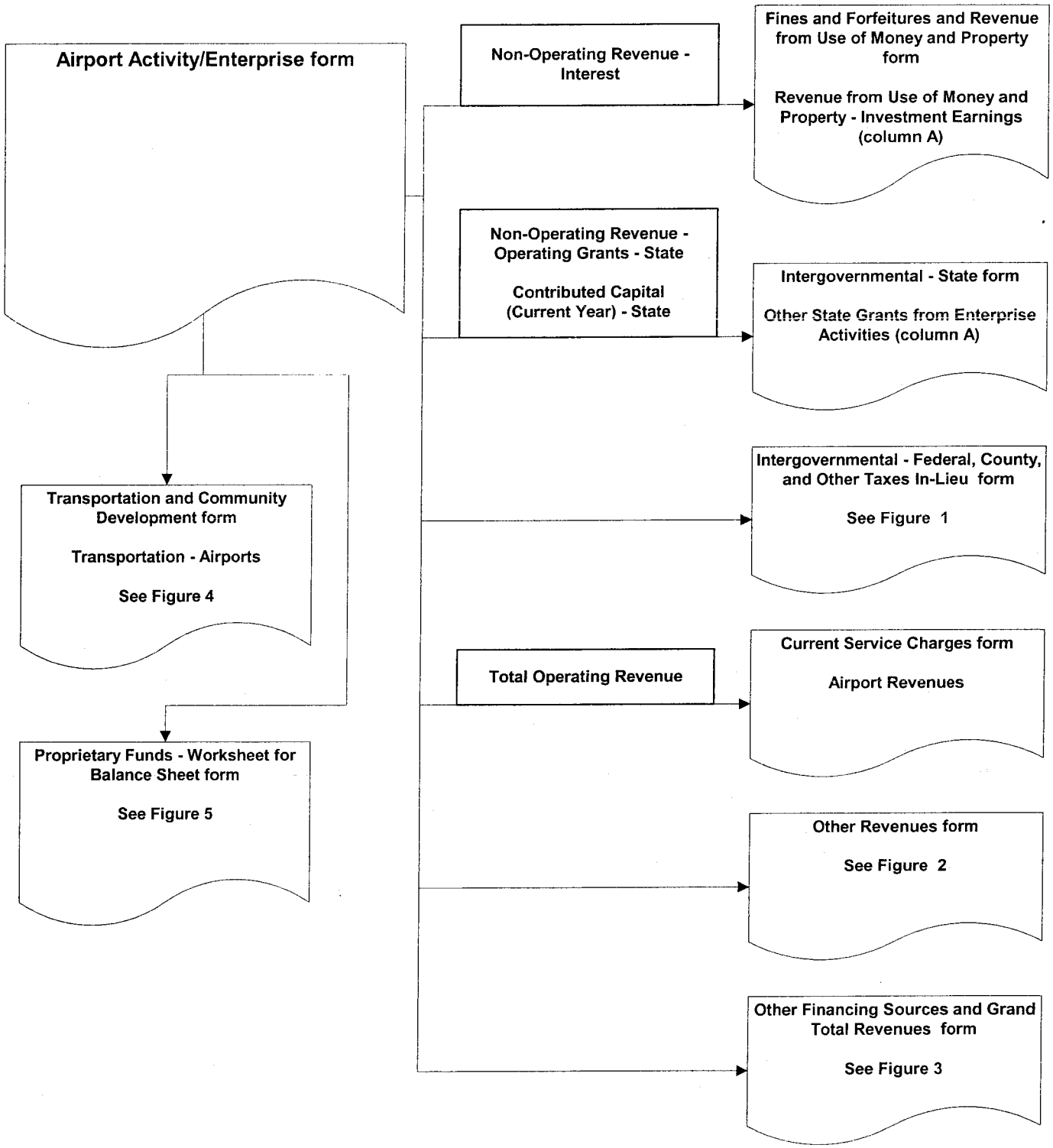
## Cities Financial Transactions Report Instructions

| Expenditures | Reporting Category |
|---|---|
| Travel | Allocate |
| Unemployment Insurance | Allocate |
| Utilities | Allocate |
| Vacation | Allocate |
| Waste Collection and Disposal | Health – Physical and Mental Health |
| Weed Abatement | Public Safety – Weed Abatement |
| Wharf Fees | Culture and Leisure – Marina and Wharfs |
| WIA (Administration) | Community Development – Employment |
| WIA (Contributions to Other Organizations) | Community Development – Employment |
| WIA (Within City Structure) | Community Development – Employment |
| WIA (Pass-Through) | Should not be reported as expenditures |
| Word Processing | General Government – Management and Support |
| Worker's Compensation | Allocate |
| Xeroxing | Allocate |
| Youth Services | Community Development – Other Community Development 1 or 2 |
| Zoo | Culture and Leisure – Parks and Recreation |

# Cities Reporting Program Flowchart



# Airport Activity/Enterprise Form Flowchart - Part I



# Airport Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Airport Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Airport Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 3

| From | To |
|---|---|
| Airport Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

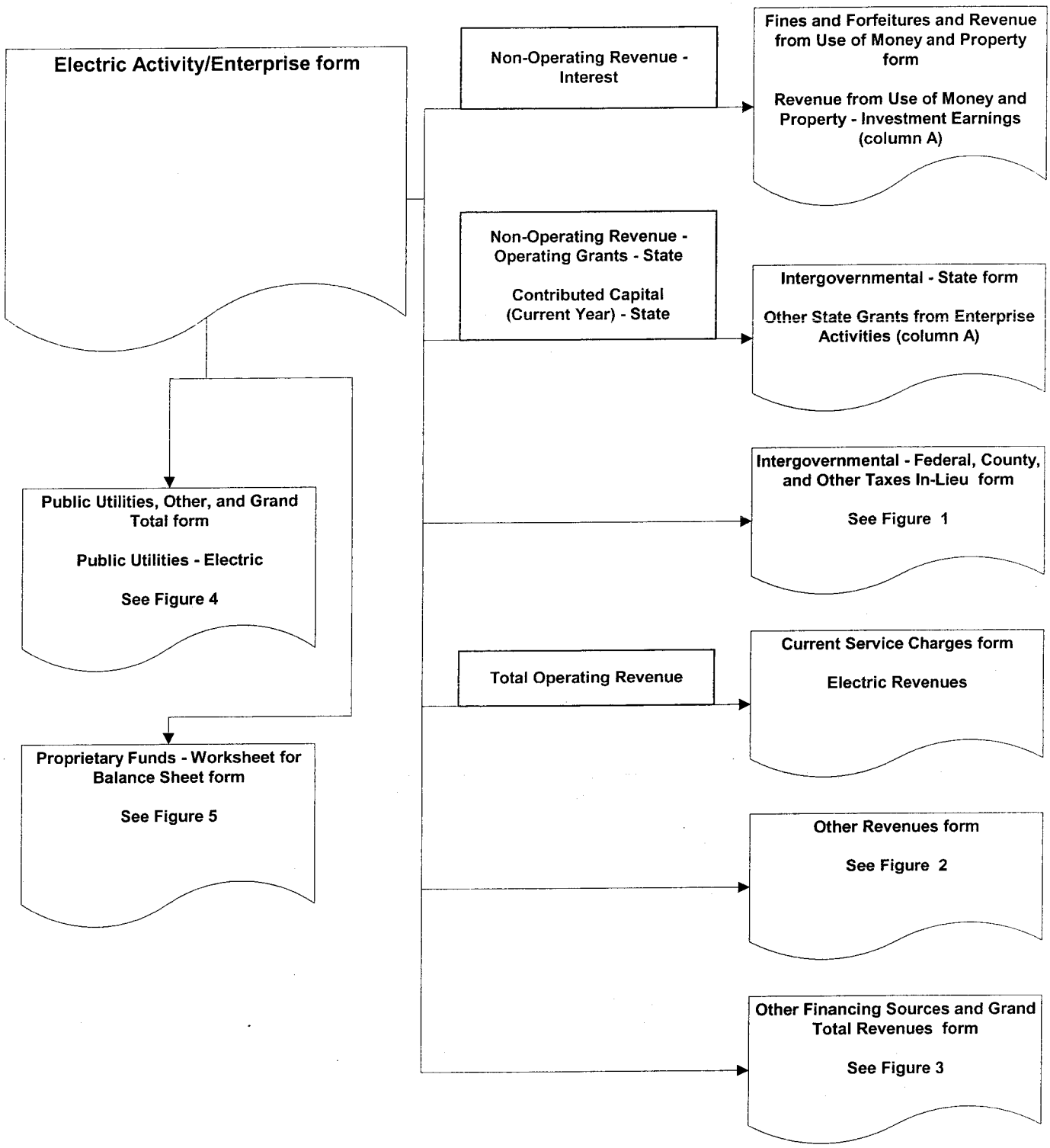
Figure 4

| From | To |
|---|---|
| Airport Activity/Enterprise | Transportation - Airports |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 5

| From | To |
|---|---|
| Airport Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Electric Activity/Enterprise Form Flowchart - Part I



# Electric Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Electric Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Electric Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 3

| From | To |
|---|---|
| Electric Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

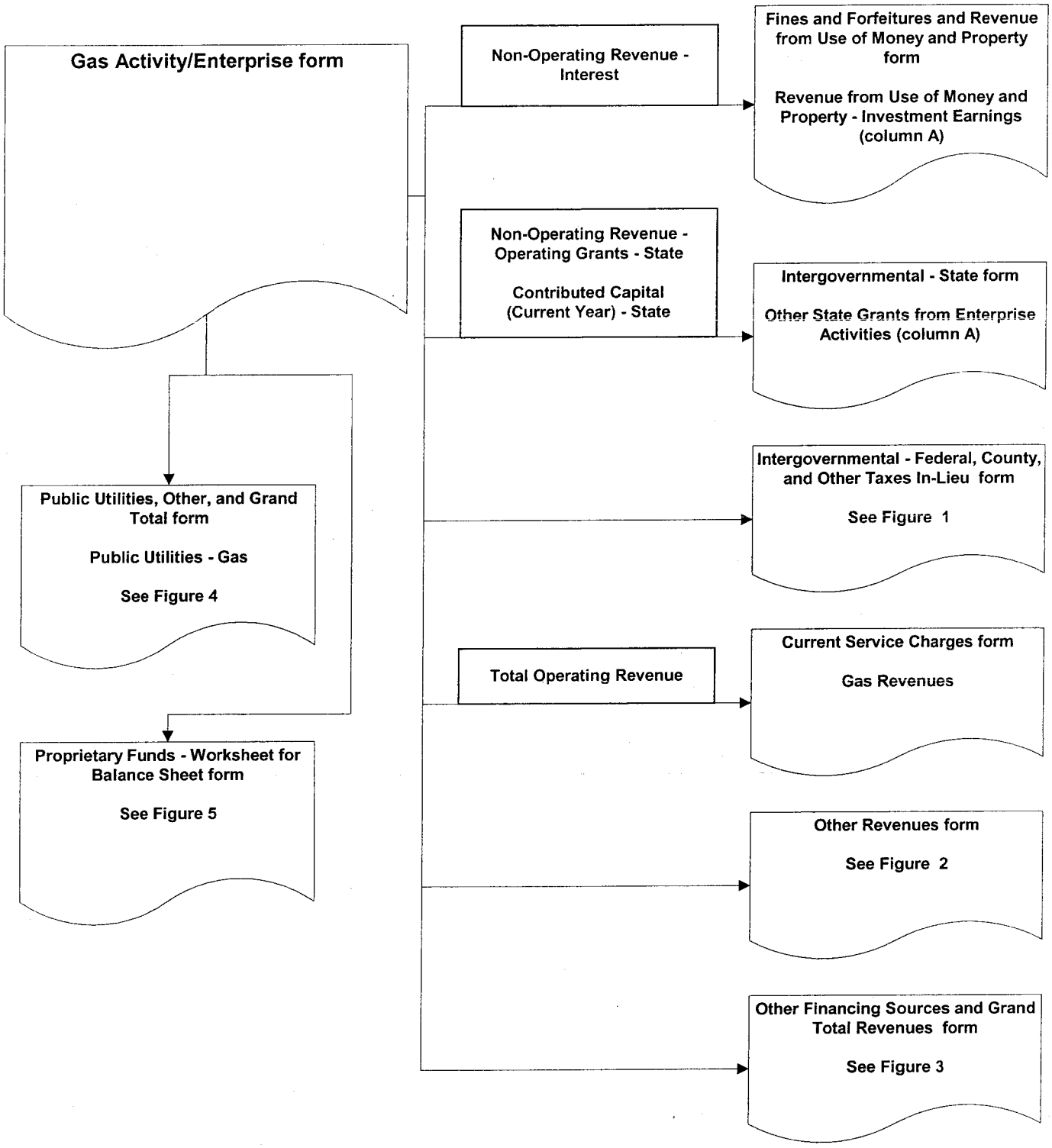
Figure 4

| From | To |
|---|---|
| Electric Activity/Enterprise | Public Utilities - Electric |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 5

| From | To |
|---|---|
| Electric Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Gas Activity/Enterprise Form Flowchart - Part I



# Gas Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Gas Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Gas Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 3

| From | To |
|---|---|
| Gas Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

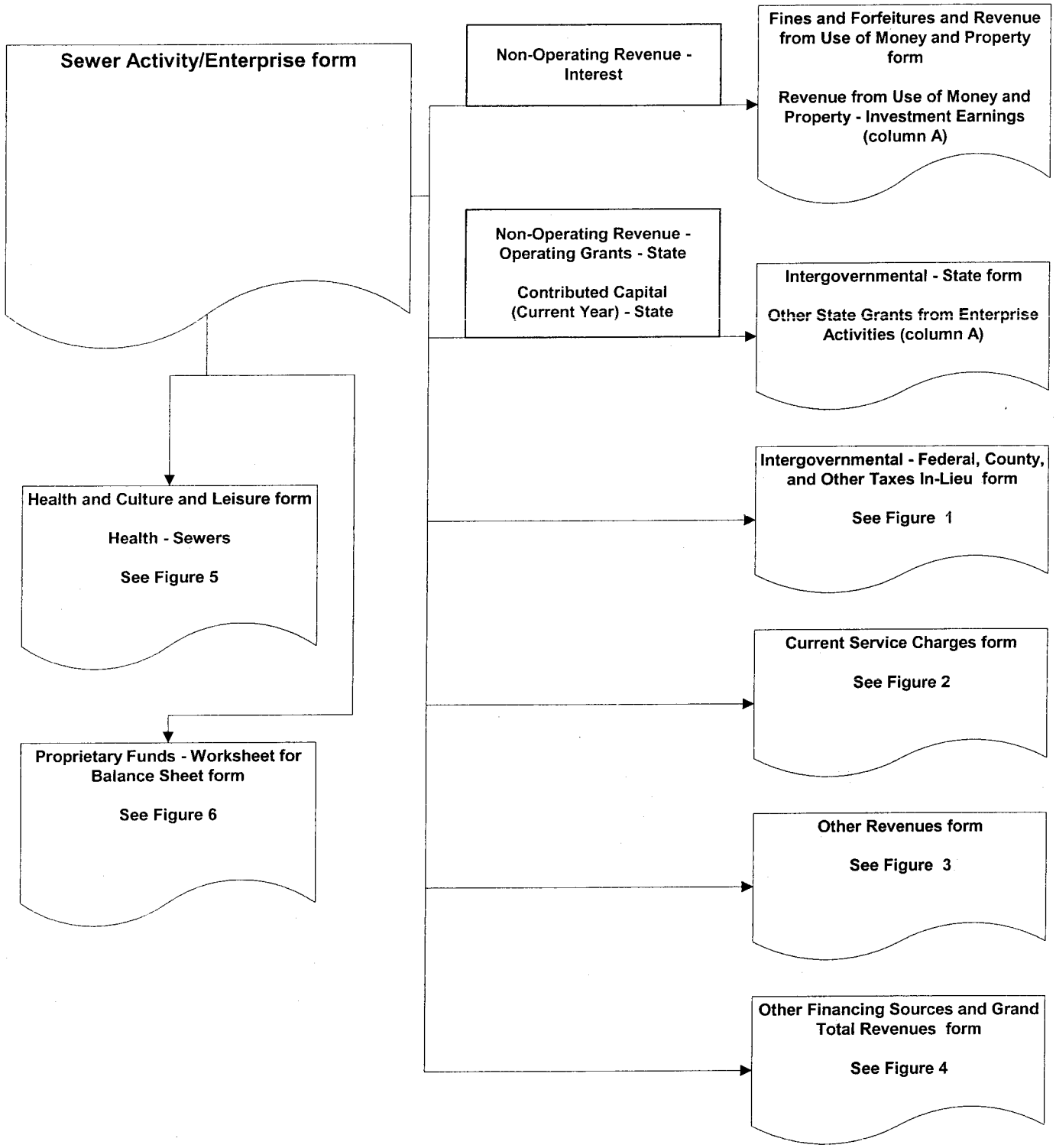
Figure 4

| From | To |
|---|---|
| Gas Activity/Enterprise | Public Utilities - Gas |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 5

| From | To |
|---|---|
| Gas Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Sewer Activity/Enterprise Form Flowchart - Part I



# Sewer Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Sewer Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Sewer Activity/Enterprise | Current Service Charges |
| Total Operating Revenue (less Sewer Connection Fees) | Sewer Service Charges |
| Operating Revenue - Sewer Connection Fees | Sewer Connection Fees |
| Contributed Capital (Current Year) - Connection Fees (Capital) | Sewer Connection Fees |

Figure 3

| From | To |
|---|---|
| Sewer Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 4

| From | To |
|---|---|
| Sewer Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

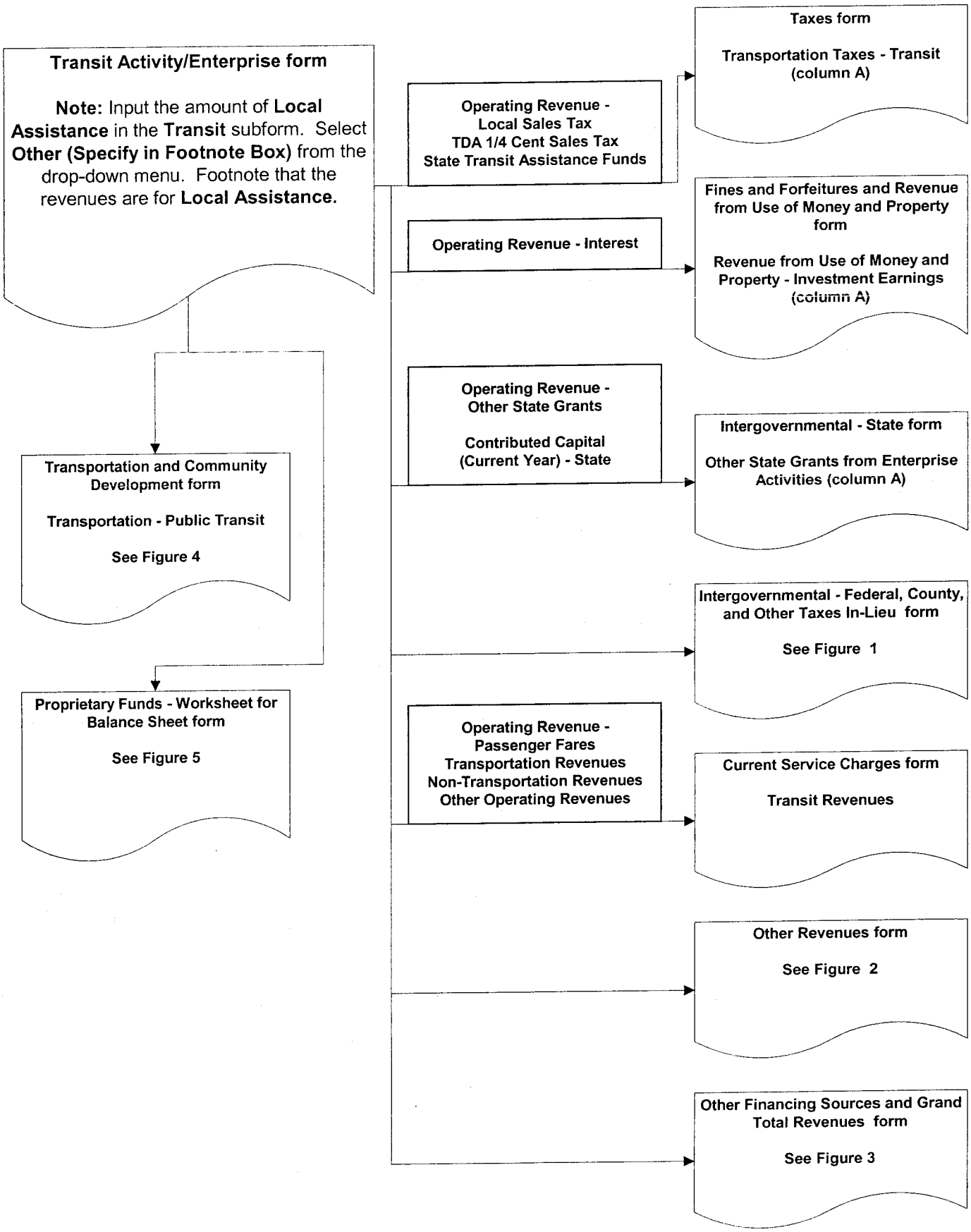
Figure 5

| From | To |
|---|---|
| Sewer Activity/Enterprise | Health - Sewers |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 6

| From | To |
|---|---|
| Sewer Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Transit Activity/Enterprise Form Flowchart - Part I



# Transit Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Transit Activity/Enterprise | Intergovernmental - Federal (column A) |
| Operating Revenue - Federal Cash Grants and Reimbursements | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Transit Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Note: Input the amount of Local Assistance in the Transit subform. Select Other (Specify in Footnote Box) from the drop-down menu. Footnote that the revenues are for Local Assistance.

Figure 3

| From | To |
|---|---|
| Transit Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

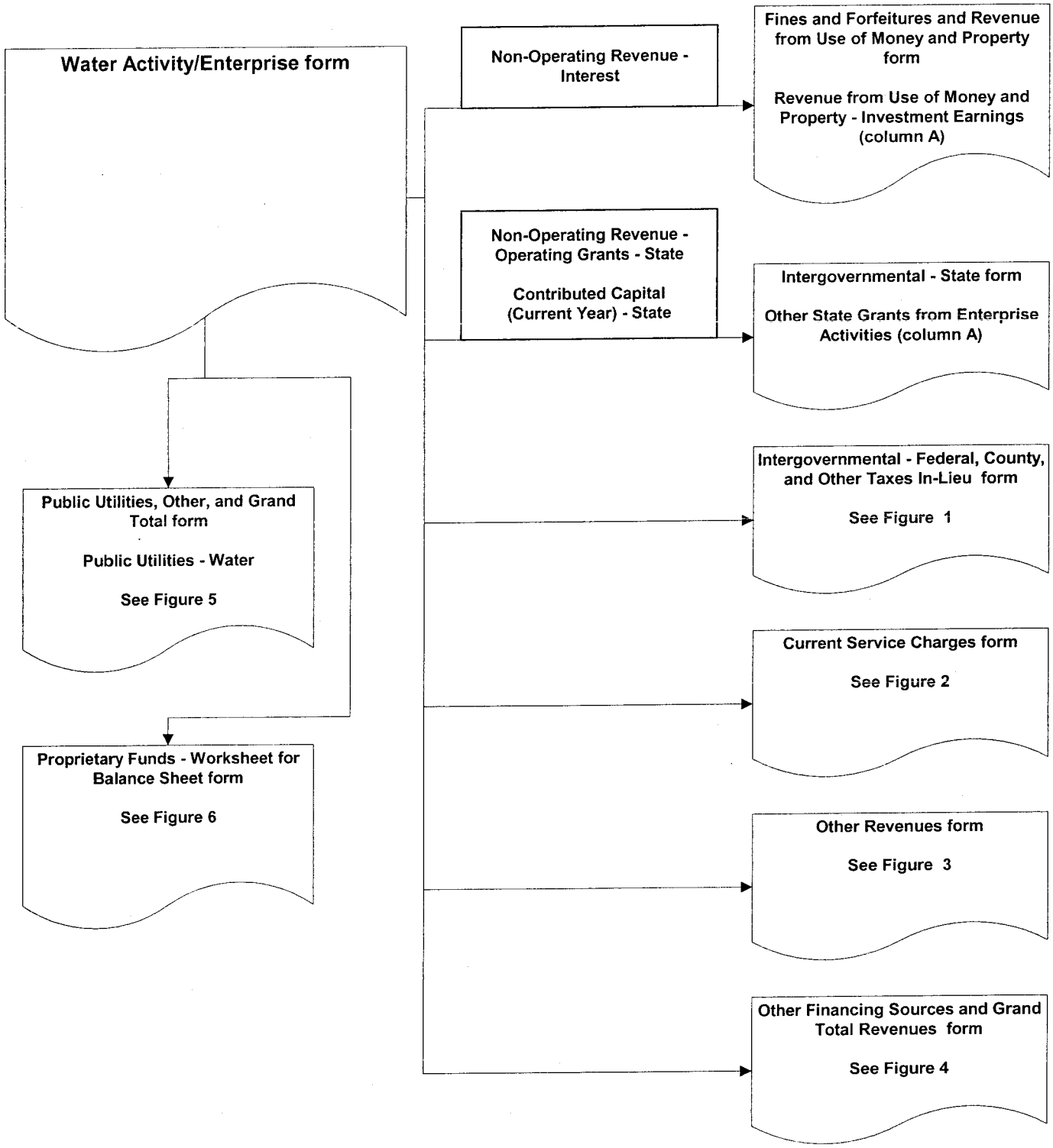
Figure 4

| From | To |
|---|---|
| Transit Activity/Enterprise | Transportation - Public Transit |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 5

| From | To |
|---|---|
| Transit Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Water Activity/Enterprise Form Flowchart - Part I



# Water Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Water Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

| From | To |
|---|---|
| Water Activity/Enterprise | Current Service Charges |
| Total Operating Revenue (less Water Connection Fees) | Water Service Charges |
| Operating Revenue - Water Connection Fees | Water Connection Fees |
| Contributed Capital (Current Year) - Connection Fees (Capital) | Water Connection Fees |

Figure 3

| From | To |
|---|---|
| Water Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 4

| From | To |
|---|---|
| Water Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

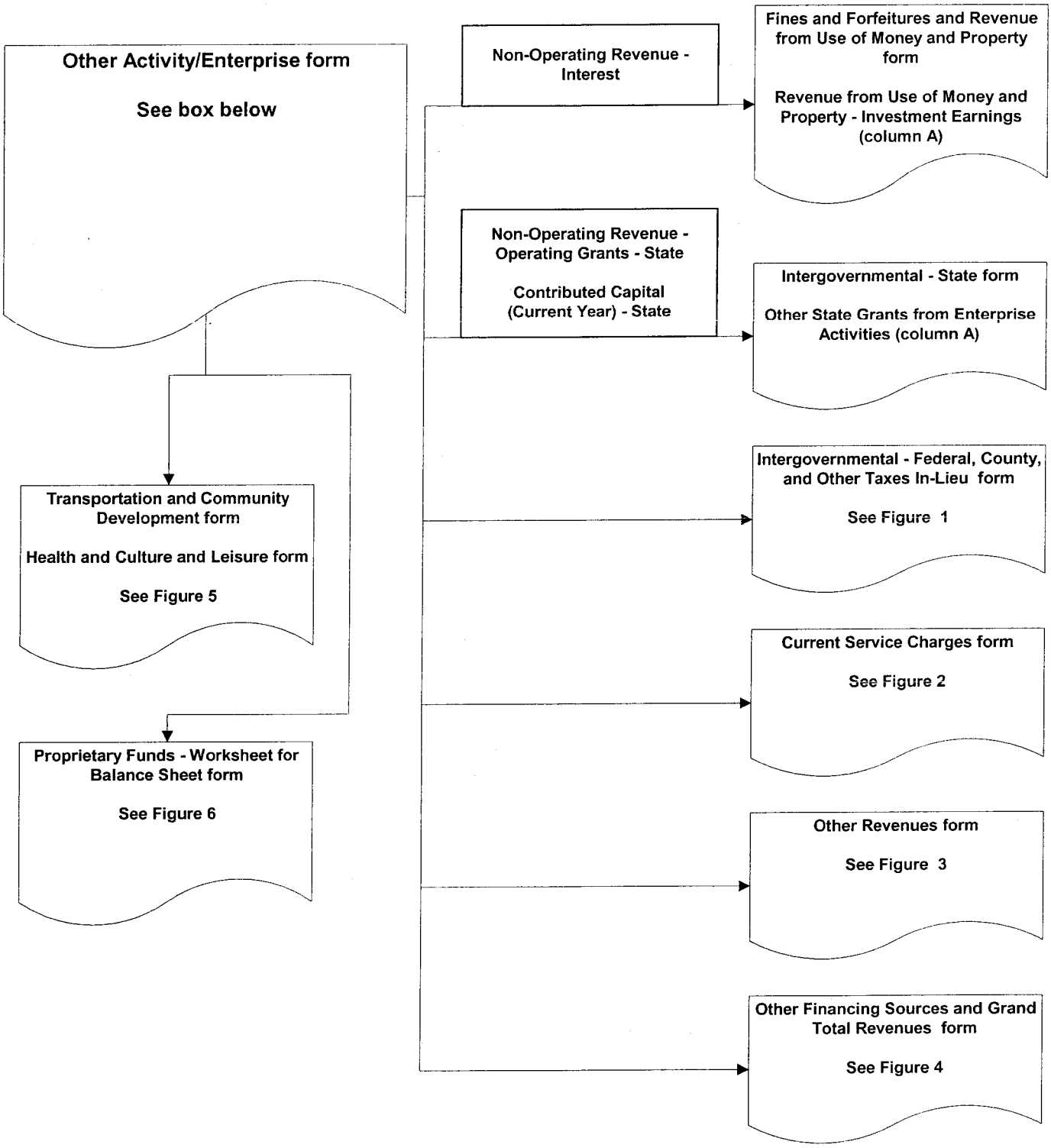
Figure 5

| From | To |
|---|---|
| Water Activity/Enterprise | Public Utilities - Water |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

Figure 6

| From | To |
|---|---|
| Water Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |

# Other Activity/Enterprise Form Flowchart - Part I




Only the revenues for the eight activity/enterprises listed below are automatically carried forward to the corresponding lines of the Schedule of General and Functional Revenues forms:

| | | | |
|---|---|---|---|
| Cemeteries | Hospitals and Sanitariums | Parking Facilities | Solid Waste |
| Golf Courses | Housing | Ports and Harbors | Sports Arena/Stadiums |

Note: All other activity/enterprises on the Other Activity/Enterprise form (except the eight listed above) must be manually posted to the Other subform of the appropriate revenue form and an appropriate expenditure function must be selected.

**Important: Do not use "Other" for an Enterprise Name.**

# Other Activity/Enterprise Form Flowchart - Part II

Figure 1

| From | To |
|---|---|
| Other Activity/Enterprise | Intergovernmental - Federal (column A) |
| Non-Operating Revenue - Operating Grants - Federal | Other Federal Grants from Enterprise Activities |
| Contributed Capital (Current Year) - Federal | Other Federal Grants from Enterprise Activities |
| | Intergovernmental - County (column A) |
| Non-Operating Revenue - Operating Grants - County | Other County Grants from Enterprise Activities |
| Contributed Capital (Current Year) - County | Other County Grants from Enterprise Activities |

Figure 2

Only the eight activity/enterprises listed below are automatically carried forward to the corresponding line of the Current Service Charges form:

| | | | |
|---|---|---|---|
| Cemeteries | Hospitals and Sanitariums | Parking Facilities | Solid Waste |
| Golf Courses | Housing | Ports and Harbors | Sports Arena/Stadiums |

Note: All other activity/enterprises on the Other Activity/Enterprise form (except the eight listed above) must be manually posted to the Other Current Service Charges subform and an appropriate expenditure function must be selected.

Figure 3

| From | To |
|---|---|
| Other Activity/Enterprise | Other Revenues (column A) |
| Total Proceeds from Sale of Assets | Sale of Real and Personal Property |
| Contributions from Non-Government Sources | Contributions from Non-Govt. Sources for Enterprise Activities |
| Non-Operating Revenue - Other | Other Revenues from Enterprise Activities |
| Contributed Capital (Current Year) - Other | Other Revenues from Enterprise Activities |
| Other (Specify in Footnote Box) | Other Revenues from Enterprise Activities |

Figure 4

| From | To |
|---|---|
| Other Activity/Enterprise | Other Financing Sources (column A) |
| General Obligation Bond Proceeds | General Obligation Bond Proceeds |
| Revenue Bond Proceeds | Revenue Bond Proceeds |
| Improvement District Bond Proceeds | Improvement District Bond Proceeds |
| Note Proceeds | Note Proceeds |
| Other Debt Proceeds | Other Debt Proceeds |

Figure 5

| From | To |
|---|---|
| Other Activity/Enterprise | See below for the Expenditure form |
| Total Operating Expense (less Depreciation) | Operating Expenditures (column A) |
| Non-Operating Expense - Other | Operating Expenditures (column A) |
| Current Year Capital Outlay | Capital Outlay (column B) |
| Non-Operating Expense - Interest | Debt Service (column C) |
| Principal Payments on Debt Service | Debt Service (column C) |
| Capital Lease Payments | Debt Service (column C) |

| Activity/Enterprise | is reported on | Activity/Enterprise | is reported on |
|---|---|---|---|
| Cemeteries | Health - Cemeteries | Parking Facilities | Transportation - Parking Facility |
| Golf Courses | Culture and Leisure - Golf Courses | Ports and Harbors | Transportation - Ports and Harbor |
| Hospitals and Sanitariums | Health - Hospitals and Sanitariums | Solid Waste | Health - Solid Waste |
| Housing | Community Development - Housing | Sports Arena/Stadiums | Culture and Leisure - Sports Arenas and Stadiums |

Note: All other activity/enterprises on the Other Activity/Enterprise form (except the eight listed above) must be manually posted to an appropriate line on the Schedule of Net Expenditures forms.

Figure 6

| From | To |
|---|---|
| Other Activity/Enterprise | Proprietary Funds - Worksheet for Balance Sheet (Enterprise) |
| Contributed Capital, Ending | Contributed Capital |
| Retained Earnings - Reserved | Retained Earnings - Reserved |
| Retained Earnings - Unreserved | Retained Earnings - Unreserved |