State of California

County Financial Transactions Report Instructions

For the Fiscal Year Ended June 30, 2025

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California State Controller's Office

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County Financial Transactions Report Instructions

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Table of Contents

*** SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING *** i

Introduction 1

Filing Requirements 2

Reporting Instructions 6

Cover Page Form 21

General Information Form 22

Comments Form 24

Internal Service Fund – Statement of Revenues, Expenses and Changes in Fund Net Position Form 25

Airport Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 31

Electric Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 39

Gas Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 47

Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 54

Hospital Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 62

Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form 75

Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 83

Transit Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 91

Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 99

Other Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form 109

Conduit Financing Form 116

Governmental Funds 127

Statement of Revenues – Taxes: Property Taxes and Taxes – Other Form 129

Statement of Revenues – Special Benefit Assessments and Licenses, Permits, and Franchises Form 133

Statement of Revenues – Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property Form 137

Statement of Revenues – Intergovernmental – State Form 140

Statement of Revenues – Intergovernmental – Federal Form 146

Statement of Revenues – Other In-Lieu Taxes and Intergovernmental – Other Form 149

Statement of Revenues – Charges for Current Services Form 150

Statement of Revenues – Miscellaneous Revenues and Total Revenues Form 157

Statement of Expenditures – General Government 159

Statement of Expenditures – Public Protection Form 163

Statement of Expenditures – Public Ways and Facilities, Health, and Sanitation Form 167

Statement of Expenditures – Public Assistance Form 170

Statement of Expenditures – Education and Recreation and Cultural Services Form 174

Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures Form 176

Other Financing Sources (Uses) and Changes in Fund Balances Form 179

Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form 183

Long-Term Debt – Bonds and COPs Form 187

Other Long-Term Debt – Loans, Notes, and Other Form 193

Construction Financing – Federal and State Form 197

Lease Obligations (Purchase Agreements) Form 202

Debt Service Reconciliation Form 207

Balance Sheet – Governmental Funds Form 210

Statement of Net Position – Proprietary Funds Form 216

Statement of Fiduciary Net Position – Fiduciary Funds Form 227

Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form 235

Summary and Statistics Form 242

Parcel Tax Form 246

List of County Revenues and Expenditures 251

Flowcharts 274

*** SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING ***

Overview

The State Controller's Office would like to capture COVID-19 revenues and expenditures/expenses in the interest of transparency as well as in support of decision-makers. All sources and uses of COVID-19 relief funds received by counties should be separately reported on their respective financial transactions report (FTR). Given the unexpected complexity of so many funding resources, we ask that you separately identify all sources and uses of COVID-19 relief to the best of your ability. The amounts should match what you are reporting in the annual comprehensive financial report (ACFR) for the fiscal year. Examples of funding sources include the *Coronavirus Relief Fund* (CARES Act Title V; Sec 5001), the *Coronavirus State and Local Fiscal Recovery Funds* (ARPA Act Title IX, Sec 9901), *County General Fund COVID-19 Allocations* (realignment backfill),*COVID-19 Federal Disaster Assistance*, *State Allocations for Direct Disaster Response Operations* related to COVID-19, and other COVID-19 grants or programs.

Specific Instructions

Identify these amounts with "*COVID-19*", separately stated from other program or funding amounts, while also noting the related funding source or program. All COVID-19 relief funds recognized in the current fiscal year by local government should be recorded according to the direct source of funds. For example, prime recipients of federal Coronavirus Relief Funds should report receipts as federal revenues, while subrecipients of that federal program receiving money directly from the State should report receipts as state revenues.

Governmental Funds

Federal COVID-19 Revenues: Revenues received directly from the federal government should be reported on Form 19 - Intergovernmental - Federal, line R20 - Other Federal - Other (Specify); enter the specific funding source or program on the subform preceded by "COVID-19". For example, "COVID-19 Coronavirus Relief Fund (CARES Act Sec. 5001)".

State COVID-19 Revenues: Revenues received from the State should be reported on Form 18 - Intergovernmental - State, line R43 - Other State - Other (Specify); enter the specific funding source or program on the subform preceded by "COVID-19". For example, "COVID-19 State and Community Corrections Planning Grant".

Other Intergovernmental COVID-19 Revenues: Any other intergovernmental revenues received but not from the two sources above can be reported on Form 20 - Other In-Lieu Taxes and Intergovernmental – Other, line R05 - Other Intergovernmental – Other (Specify); enter the specific funding source on the subform. Follow the same naming format as prescribed for the subform above.

Non-governmental COVID-19 Revenues: Any other revenues received from a non-governmental source can be reported on Form 22 - Miscellaneous Revenues and Total Revenues, line R06 - Other Miscellaneous Revenues (Specify); enter the specific funding source or program on the subform. Follow the same naming format as prescribed for the subform above.

COVID-19 Expenditures: Expenditures should be reported on Forms 23 through 28 – Statement of Expenditures-Governmental Funds on the applicable line item. Provide a footnote showing how much is applicable to COVID-19. If a category does not exist, please use the "Other" line that best fits for the expenditure, for example, Other General Government. COVID-19 expenditures should not be reported as extraordinary or special items. Reports submitted to the agencies providing the relief may be used to support the footnote.

Enterprise Funds and Internal Service Funds

COVID-19 Revenues and Expenses: COVID-19 recognized revenues and expenses related to COVID-19 emergency relief in enterprise or internal service funds should be included on the appropriate line for “Other” revenues or “Other” expenses in the enterprise fund Forms 04 through 13, or internal service fund Form 3, Statement of Revenues, Expenses, and Changes in Fund Net Position. COVID-19 expenses should not be reported as extraordinary or special items. Report amounts as reflected on the ACFR and provide a footnote showing how much is applicable to COVID-19 relief. Identify the source or program and the applicable amounts. For example, “*COVID-19 Health Care Providers Emergency Relief – Revenues $800,000; Expenses $1,659,000*”. Reports submitted to the agencies providing the relief may be used to support the footnote.

Introduction

Pursuant to Government Code section 12463 et seq., the California State Controller's Office (SCO) has developed the *County Financial Transactions Report.* The purpose of the financial transactions report (FTR) is to provide financial data about California counties on a uniform basis.

Government Code section 53891(a) requires counties to furnish the Controller with this financial transactions report. The financial transactions reports are then compiled and published in an "open data" platform by SCO at https://bythenumbers.sco.ca.gov for use by the State Legislature, counties, and the public.

California Government Code section 53891(b) requires the Controller to prescribe uniform accounting procedures for counties. This guidance can be found in SCO's Accounting Standards and Procedures for Counties (ASP) manual at SCO's website, https://www.sco.ca.gov/pubs_guides.html. The SPD manual conforms to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Filing Requirements

General reporting instructions, electronic report format instructions, and applicable California laws and regulations related to the reporting requirements for preparing the *County Financial Transactions Report* are available on the SCO website at:
https://www.sco.ca.gov/ard_locinstr_counties_forms.html

An alert letter will be mailed to each county containing instructions for preparing the *County Financial Transactions Report*.

Who Must File

Under Government Code Section 12463, all counties are required to annually furnish reports of financial transactions to SCO in SCO's prescribed time, form, and manner.

When to File

The financial transactions report is due within seven months after the close of the county's fiscal year or within the time prescribed by the Controller, whichever is later. There is no statutory authority to grant additional extensions for filing this report.

What to File

Government Code Section 53891(a) requires each local agency to submit a report of financial transactions to the California State Controller.

Forms

The following reports must be filed with SCO by the deadline and can be submitted in the prescribed electronic report format.

- Cover Page form (signed by the county's administrator)

- FTR Forms
  - For governmental fund types:
    - General Information form
    - Statement of Revenues forms
    - Statement of Expenditures forms
    - Other Financing Sources (Uses) and Changes in Fund Balances form
    - Balance Sheet form
    - Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form
    - Debt forms (as applicable)
    - Debt Service Reconciliation form (if applicable)
    - Summary and Statistics form

- For proprietary fund types:
    - General Information form
    - Internal Service Fund form (if applicable)
    - Enterprise Fund forms (as applicable)
    - Conduit Financing form (if applicable)
    - Statement of Net Position form
    - Debt forms (as applicable)
    - Debt Service Reconciliation Report (if applicable)
    - Summary and Statistics form
- For fiduciary fund types:
    - General Information form
    - Conduit Financing form (if applicable)
    - Statement of Changes in Fiduciary Net Position form
    - Statement of Fiduciary Net Position form
- Parcel Tax form (if applicable)
-

➢ The U.S. Bureau of the Census Survey must be submitted to the U.S. Bureau of the Census - Local Finance Statistics Branch.

Note: A specific county activity must be reported in only one set of forms: either governmental fund forms, proprietary fund forms, or fiduciary fund forms. When using the Conduit Financing form, report activity in only one fund: either Enterprise Fund or Fiduciary Fund. A specific county activity must not be reported in more than one set of forms.

Audit Reports

GC Section 53891 requires that the data used for the financial transactions report come from audited financial statements, if available. Although the filing of an audit report is not a legal requirement, the California State Controller would greatly appreciate if an audit report is sent as soon as one is available.

How to File

The FTR must be filed by the statutory deadline via the online process, U.S. Mail, or Express Mail.

Online Process

The electronic report can be filed online on SCO's website. The instructions for the online process are available in the alert package and on SCO's website at: https://www.sco.ca.gov/ard_locinstr_counties_forms.html

Note: The Cover Page must be signed and submitted electronically; signed and mailed to the SCO; or signed and sent via email at LGRsupport@sco.ca.gov.

Electronic Reporting Program

An alert letter will be mailed to each county containing instructions for preparing the FTR. The LGRS Online user guide provides a step-by-step guide through the electronic reporting process and electronic transmission of the completed report.

Paper Reports

For entities preparing a paper report, instructions are available on SCO'S website at: https://www.sco.ca.gov/ard_locinstr_counties_forms.html

By U.S. Mail

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
P.O. BOX 942850
Sacramento, CA 94250-5875

By Express Mail

Local Government Reporting Section - County
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The U.S. Bureau of the Census Survey

The U.S. Bureau of the Census Survey must be submitted to the U.S. Bureau of the Census - Local Finance Statistics Branch and can be uploaded directly to the Census website at https://statecollection.census.gov/SDCHome.aspx. For questions regarding the U.S. Bureau of Census Survey, contact ewd.local.finance@census.gov or call (301) 763-5153 or 1-800-242-4523.

Filing Assistance

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

Penalties for Falsification of a Report or Failure to Report

An officer of a local agency who knowingly files a false report, or who refuses to submit a report, is guilty of a misdemeanor. Persons convicted of a misdemeanor face a maximum fine of $1,000, or a sentence of 6 months in the county jail, or both.

In addition, an officer of a local agency who refuses to submit a report, after written notice by SCO to do so, is subject to prosecution by the Attorney General's Office and subsequent forfeiture of:

- One thousand dollars ($1,000) in the case of a local agency with total revenue, in the prior year, of less than one hundred thousand dollars ($100,000), as reported in the California State Controller's annual financial reports.
- Two thousand five hundred dollars ($2,500) in the case of a local agency with total revenue, in the prior year, of at least one hundred thousand dollars ($100,000) but less than two hundred fifty thousand dollars ($250,000), as reported in the California State Controller's annual financial reports.
- Five thousand dollars ($5,000) in the case of a local agency with total revenue, in the prior year, of at least two hundred fifty thousand dollars ($250,000), as reported in the California State Controller's annual financial reports.

Upon request of the Controller, the Attorney General shall prosecute an action for the forfeiture in the name of the people of the State of California. (Refer to Government Code Sections 53894, 53895, and 53896 and Penal Code Section 19.)

If any report is believed to be false, incomplete, or incorrect, SCO is empowered under Government Code Section 12464 to appoint a qualified accountant to investigate, obtain the information required, and file a copy of this report with the legislative body of the county. If such an investigation must be made in two successive years, a certified copy of the latter report must be filed with the grand jury of the county in which the agency is located.

Reporting Instructions

Fiscal Year

The Fiscal Year should be consistent with the fiscal year end, indicating in which annual comprehensive financial report (ACFR) the activity belongs.

Current Year / Prior Year

Extreme fluctuations in values between years should be identified within the footnotes. A tool has been added at the top of the forms to help facilitate comparisons.

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, file only the forms used to complete the report.

Negative Amounts

If preparing a paper report, use minus, "–", to indicate a reduction or negative amount on a line item.

Prohibited Characters

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.

Required versus Optional Forms

In order to prepare a complete report for the county, all forms must be completed if applicable to the county's activities. The reporting forms are organized in the order in which they should be completed. When submitting a paper report, file only the completed forms.

Numbering Sequences in Forms

Numbering in LGRS Online is identified with an "R" value on the left side of each form (i.e. R1, R2, R2.5, etc.). These values are an internal technical reference, which are not necessarily sequential. They may be used to help assist in identifying lines when speaking with representatives of SCO.

Special Instructions

Accounting Basis

Generally Accepted Accounting Principles (GAAP) require that the modified accrual basis be used for governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds). The accrual basis is used for proprietary fund types (Enterprise Funds and Internal Service Funds) and fiduciary fund types (Pension and Other Employee Benefit Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds, and Custodial Funds). See Definitions and Terminology for Basis of Accounting descriptions.

Activity

A specific county activity must be reported in only one set of forms: either governmental fund forms, proprietary fund forms, or fiduciary fund forms. When using the Conduit Financing form, report activity in only one fund: either Enterprise Fund or Fiduciary Fund. A specific county activity must not be reported in more than one set of forms.

Component Unit Information

Component units (CUs) are legally separate organizations for which the elected officials of the county are financially accountable. CUs can also be organizations whose relationship with the county is such that exclusion would cause the county's financial statements to be misleading.

Include Blended Component Unit

Blended component units (BCUs), although legally separate entities, are in substance part of the county's operations. Therefore, financial data from BCUs are integrated into the appropriate county's funds for reporting purposes.

Exclude Discretely Presented Component Unit

Discretely presented component units (DPCUs) are legally separate from the county and usually provide services to entities and individuals outside the county. Therefore, financial data from DPCUs should be excluded from the FTR.

Debt

Exclusions:

Except as noted in the instructions for the Long-Term Debt – Bonds and COPs form, the revenue and expenditure/expense activity of the following debts should not be included in this report:

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

Inclusions

The revenue and expenditure/expense 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

Dissolved Redevelopment Agencies

Assets

Any housing assets transferred to the county as a result of the dissolution of the redevelopment agencies should be reported on the Balance Sheet form and the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form (if accounted for in a governmental fund) or on the Statement of Net Position (if accounted for in an enterprise fund).

Activities

Any housing activities transferred to the county as a result of the dissolution of the redevelopment agencies should be reported on the Statement of Revenues forms and the Statement of Expenditures forms (if accounted for in a governmental fund) or on the Other Enterprise Fund form as “Housing” (if accounted for in an enterprise fund).

Interfund Activity

Interfund activity involves financial interactions between county funds, not including discretely presented component units. According to GAAP there are two categories of interfund activity: reciprocal and nonreciprocal. Reciprocal interfund activity consists of interfund loans and interfund services provided and used. Nonreciprocal interfund activity consists of interfund transfers and reimbursements.

1. Interfund Loans

Report interfund loans as an *interfund receivable* in the lending fund and as an *interfund payable* in the borrowing fund. In this internal activity, the asset is not treated as an investment (even if in the form of a promissory note) and the liability is not treated as a debt.

Note: Report interfund loans that are not expected to be repaid as *interfund transfers*.

2. Interfund Services Provided and Used

As part of regular programmatic activity, one fund will sell goods or services to another fund. Report interfund services as *due from other funds* and *revenues* in the fund providing the goods or services (seller). Report interfund services as *due to other funds* and *expenditures* or *expenses* in the fund receiving the goods or services (purchaser).

Note: Overhead allocations from the general fund are not considered interfund services provided and used.

3. Interfund Transfers

Report interfund transfers, such as operating transfers and interfund loans that are not expected to be repaid, as follows:

a. Fund making the transfer:
   Proprietary funds: Transfer Out
   Governmental funds: Other Financing Sources (Uses) – Transfer Out

b. Fund receiving the transfer:
   Proprietary funds: Transfer In
   Governmental funds: Other Financing Sources (Uses) – Transfer In

Report residual equity transfers and transfers of capital assets as follows (proprietary funds only):

a. Proprietary fund making the transfer:
   To governmental funds: Nonoperating Expense – Loss on Disposal of Capital Assets
   To proprietary funds: Transfer Out

b. Proprietary fund receiving the transfer:
   From governmental funds: Increase to Capital Contributions
   From proprietary funds: Transfer In

4. Interfund Reimbursements

One fund may pay for an expenditure or expense and subsequently be repaid by another fund ultimately responsible for the expenditure/expense. Report interfund reimbursements as *due to other funds* and *expenditures* or *expenses* in the reimbursing fund (the fund ultimately responsible). Report interfund reimbursements as *due from other funds* and a *reduction* in *expenditures* or *expenses* in the reimbursed fund (the fund that initially paid).

Note: Overhead allocations are properly treated as reimbursements.

Pass-Through Revenues

Revenues that meet criteria for fiduciary activities (see "Definitions and Terminology" in the instructions), such as grant proceeds or tax collections, that are "passed through" by the county to other governmental agencies and the county is merely a cash conduit should only be reported on the Statement of Fiduciary Net Position form. These amounts should not be reported as the county's revenues or expenditures in the report when the county has no discretionary control (administrative or direct financial involvement) concerning the use of the pass-through revenue.

Pension Trust Funds

Pension trust fund financial transactions should not be reported in the Statement of Revenues forms and the Statement of Expenditures forms. Any county retirement contributions made in the current year, including contributions to county-administered pension trust funds, should be allocated and reported in the applicable functional categories of the Statement of Expenditures.

Revenues, Expenditures, and Expenses

Use the Statement of Revenues forms and the Statement of Expenditures forms to report the revenues and expenditures of governmental fund types.

Encumbrances are not expenditures and should not be included in the Statement of Expenditures forms. Encumbrances should only be reported on the Balance Sheet form as a restricted, committed, or assigned portion of fund balance.

Use the Internal Service Fund form and the Enterprise Fund forms to report the revenues and expenses of proprietary funds.

The Internal Service Fund form and the Other Enterprise Fund form can be used multiple times to report additional internal service fund and enterprise fund activities, respectively.

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 SCO.

Basis of Accounting

"Basis of accounting" refers to the timing of measurements. Per GASB Codification Section 1600, the modified accrual or accrual basis of accounting, as appropriate, should be used in measuring financial position and operating results in fund financial statements. Governmental fund types should be presented using the modified accrual basis, while proprietary and fiduciary fund types should be presented using the accrual basis. Transfers should be reported in the period in which the interfund receivable or payable arise.

Accrual Basis

Under the accrual basis of accounting, most transactions are recognized when they occur, regardless of when cash is received or disbursed.

Accrual Basis in Proprietary Fund Statements

Using the economic resources measurement focus, revenue from exchange transactions generally should be recognized when an exchange, in the ordinary course of operations, is affected.

Accrual Basis in Fiduciary Fund Statements

Using the economic resources measurement focus, recognition of liabilities should be recognized when the government is compelled to disburse fiduciary resources.

Modified Accrual Basis in Governmental Fund Statements

Using the current financial resources measurement focus, revenues should be recognized in the accounting period in which they become both measurable and available. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.

Cash Basis

Cash basis is generally not used for fund accounting in the FTR forms (see Special Instructions). It may, however, be a legal requirement for specific code sections of law. Under the cash basis of accounting, revenues and transfers in are not recognized until cash is received, and expenditures or expenses (as appropriate) and transfers out are recognized only when cash is disbursed. Cash basis excludes any accrued payables, accrued receivables, or encumbrances.

Bonds

Pursuant to Government Code Section 53892.2 for the purpose of these reports, bonds are defined as follows:

Bonds

“Bonds” means all bonds, warrants, notes or other evidences of indebtedness or liability for which the reporting local agency is liable for payment of principal and interest thereon.

General Obligation Bonds

“General obligation bonds” means bonds payable, both principal and interest, from the proceeds of ad valorem taxes or ad valorem assessments which may be levied within the entire territory of the local agency, without limitation as to rate or amount, upon all property subject to taxation or assessment.

Revenue Bonds

“Revenue bonds” means bonds issued by a local agency payable, both principal and interest, from the revenues of a revenue-producing enterprise.

Improvement District Bonds

"Improvement district bonds" means bonds payable, both principal and interest, from the proceeds of ad valorem taxes or ad valorem assessments which may be levied within a fixed and defined portion or portions of the local agency, without limitation as to rate or amount, upon all property subject to taxation or assessment.

Limited Obligation Bonds

"Limited obligation bonds" means any bonds payable, both principal and interest, from any taxes, other than taxes or assessments levied upon property.

Special Assessment Bonds

"Special assessment bonds" means any bonds issued to represent unpaid assessments upon lands in an area fixed and defined by the local agency, the lands within such area being specially benefited by and assessed or to be assessed to pay the costs and expenses of a public acquisition or improvement.

Nonagency Debt

Nonagency debts are liabilities of property owners or other external entities and not primary liabilities of the local agency.

Debt Forms

References to "debt forms" apply to the following FTR forms:

1. Long-Term Debt (Bonds and COPs) form
2. Other Long-Term Debt (Loans, Notes, and Other) form
3. Construction Financing (Federal and State) form
4. Lease Obligations (Purchase Agreements) form

Encumbrances

Encumbrances are 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.

Fiduciary Activity

Not all "trusts" are necessarily fiduciary in nature. According to GASB Statement No. 84, an activity is fiduciary if all of these criteria are met:

(a) The associated assets are controlled by the government,

(b) The assets are not derived from the government’s own-source revenues, government-mandated nonexchange transactions, or other voluntary nonexchange transactions, other than externally administered/financed pass-through grants, and

(c) Has certain qualifying characteristics regarding the external administration, derivation of revenues, and protections from creditors, as defined by GAAP.

For further details, see the GASB Codification, Section 1300.128 through 1300.136 for fiduciary activities and Section N50.04 for classes of nonexchange transactions, accessible through the Governmental Accounting Research System (GARS) at GASB.org.

Obligations

Obligations are amounts which the governmental unit may be legally required to pay out of its resources. They include not only actual liabilities but also unliquidated encumbrances.

Leases

Leases are specifically defined in GASB Cod. L20 (GASB Statement No. 87 and subsequent pronouncements). GASB Statement No. 87 eliminated leases being distinguished as either capital or operating leases. Leases that meet criteria for a transfer ownership at the end of the lease are now treated as a financed purchase and recorded as other asset purchases.

Exclusions from GASB Statement No. 87 treatment include leases of one year or less, leases that transfer ownership at the end of the contract, investment leases, or leases of intangible assets, biological assets, inventory, supply contracts, service concession arrangements, or certain assets financed with outstanding conduit debt. (Reference GASB Codification I50.702 Definition and Characteristics of an Investment.

For leases under Statement 87, a lessee government is required to recognize (1) a lease liability and (2) an intangible asset representing the lessee’s "right to use" the leased asset. A lessor government is required to recognize (1) a lease receivable and (2) a deferred inflow of resources. A lessor will continue to report the leased asset in its financial statements.

A lessee also will report the following in its financial statements:

- Amortization expense for using the lease asset (similar to depreciation) over the shorter of the term of the lease or the useful life of the underlying asset
- Interest expense on the lease liability
- Note disclosures about the lease, including a general description of the leasing arrangement, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor also will report the following in its financial statements:

- Lease revenue, systematically recognized over the term of the lease, corresponding with the reduction of the deferred inflow
- Interest revenue on the receivable
- Note disclosures about the lease, including a general description of the leasing arrangement and the total amount of inflows of resources recognized from leases.

Governmental funds using current financial resource measurement focus should report a lease expenditure and other financing source in the period the lease is initially recognized, with subsequent payments accounted for consistent with the principles for debt service payments on long-term debt.

SBITA

Subscription-based IT arrangement (SBITA) defined in GASB No. 96 as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets) for a period of time as specified in the contract in an exchange or exchange-like transaction.

Exclusion from SBITA treatment includes contracts that contain both a software component and underlying tangible capital asset when the software component is insignificant. In this situation, GASB Statement No. 87, Leases, might apply. Contracts that solely provide IT support services except for contracts containing both IT software and IT support services components. Perpetual licensing arrangements (e.g., software that your department purchased or will own and can use indefinitely). The contract maximum term is 12 months or less.

The following lease terminology is used throughout the instructions:

Intangible (Right-to-Use) Leases

A contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction, unless specifically excluded.

Exclusions include leases of one year or less, leases that transfer ownership at the end of the contract, investment leases, or leases of intangible assets, biological assets, inventory, supply contracts, service concession arrangements, or certain assets financed with outstanding conduit debt. (Reference GASB Codification I50.702 Definition and Characteristics of an Investment)

Financed Purchases

Those contracts that transfer ownership of the underlying asset to the purchaser at the end of the contract. These include lease contracts that transfer ownership without termination options, also referred to as lease-purchase or lease-to-own agreements, lease-obligations (more than 10 years), and similar lease contracts of 10 years or less.

Financial Leases

Obligations tied to securities such as lease-revenue bonds used to finance projects which are contractually to be repaid from lease revenues.

Lease-obligations (Purchase Agreements)

“Lease-obligations” refer only to those lease agreements which have a term of “more than 10 years” and result in an asset acquisition, as defined by California Government Code Section 53892.2(g). Prior to GASB Statement No. 87, these leases were identified as capital leases. GASB Statement No. 87 redefined leases that transfer ownership as financed purchases, therefore the reference “Lease Obligations (Purchase Agreements)” has been added to the forms to distinguish lease-obligations that relate specifically to this code of law.

Per Government Code Section 53892.2(g), “Lease-obligations” means

i. leases for a term of more than 10 years under which the local agency is the lessee and has the right, by option or otherwise, to acquire ownership of the property leased or

ii. contracts whereby a local agency is obligated to make installment payments for a period of more than 10 years for an acquisition or improvement, such payments being made from a special fund, provided, that revenue bonds or any contract, indenture, resolution or ordinance providing for the issuance of revenue bonds shall not be deemed a lease-obligation.

Lease Receivable

(Lessor) The present value of intangible (right-to-use) lease payments expected to be received over the entire lease term. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lease Asset (Lessee)

The intangible (right-to-use) lease asset recorded at the present value of lease payments along with any direct costs for placing into service. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lessor Note: Do not report the underlying leased asset here; continue to report the lease asset in other investment or capital asset categories.

Lease Liability

(Accrual, Lessee) The present value of payments expected to be made during the lease term for intangible (right-to-use) lease assets. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lease Financing (Other Financing Source)

(Mod. Accrual only, Lessee) The present value of the intangible (right-to-use) lease liability at the commencement of the lease. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lease Financing, Principal Payments

(Mod. Accrual only, Lessee) Current principal payments made against liabilities related to intangible (right-to-use) leases. Include principal and interest.

Deferred Inflows Related to Leases

(Lessor) An offset to the lease receivable and any prepayments received that are applicable to future periods, including applicable remeasurement amounts. Deferred inflow of resources should be adjusted by the same remeasurement amount as the corresponding lease receivable adjustment, with any reduction in excess of the remaining unamortized deferred inflow being recorded as a loss.

Lease Revenue

(Lessor) Inflows of revenues from intangible (right-to-use) leases.

Lease Expenditure (Capital Outlay)

(Mod. Accrual only, Lessee) The minimum present value of the intangible (right-to-use) lease asset (equal to the lease liability at the commencement of the lease plus acquisition costs and modifications)

Lessor Note: Do not report the underlying leased asset here; continue to report the underlying asset in other investment or capital asset categories.

Lease Expense

(Accrual, Lessee) The current amortized cost for the intangible (right-to-use) lease asset. Also include any current upfront costs and variable costs that were not included in the valuation of the asset.

Fund Types

Governmental Funds

General Fund

The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund. Per GAAP, there can be only one general fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

Capital Projects Funds
Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that meet the criteria for fiduciary activities (see “Definitions and Terminology” in the instructions).

Permanent Funds
Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the local agency‘s programs—that is, for the benefit of the local agency or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the local agency is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

Proprietary Funds

Enterprise Funds
Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity’s principal revenue sources.

a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity, or
b. Laws and regulations require that costs be recovered by revenues of the activity, or
c. The pricing policies of the activity are designed to fully recover all costs.

Internal Service Funds
Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the local agency and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the local agency is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

Fiduciary Funds

Pension and Other Employee Benefit Trust Funds

Pension and other employee benefit trust funds are used to account for and report resources that are administered by plans that meet certain criteria of a trust held for the benefit of members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Investment Trust Funds

Investment trust funds are used to account for and report the external portion of investment pools that meet certain criteria for a trust, which are reported by the sponsoring government as required by GASB Statement No. 31, paragraph 18.

Private-Purpose Trust Funds

Private-purpose trust funds are used to account for and report all other arrangements that meet certain criteria for a trust under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds

Custodial funds should be used to account for and report resources that cannot be reported in one of the three trust fund categories, generally due to an absence of a qualifying trust agreement. Identify in a footnote any amounts in this column that are due to external portion of investment pools not held in trust.

Asset Classifications

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 taxes receivable that will be collected within one year.

Noncurrent Assets

All assets other than current assets.

Capital Assets

Capital assets are used in the local agency’s operations. They have initial useful lives extending beyond a single reporting period.

Liability Classifications

Current Liabilities

Debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year. Liabilities <u>do not include</u> encumbrances.

Noncurrent Liabilities

All liabilities other than current liabilities.

Long-Term Obligations

Long-term obligations are scheduled to mature beyond one year from the local agency's financial statement date.

Deferred Outflows of Resources

The consumption of assets that is applicable to future reporting periods. A deferred outflow of resources has a positive effect on net position, similar to assets.

Deferred Inflows of Resources

The acquisition of assets that is applicable to future reporting periods. A deferred inflow of resources has a negative effect on net position, similar to liabilities.

Fund Balance Classifications

Nonspendable

Fund balance that cannot be spent because they are either:

a. Not in spendable form; or
b. Legally or contractually required to be maintained intact.

Restricted

Fund balance that can only be used for specific purposes pursuant to constraints that are either:

a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
b. Imposed by law through constitutional provisions or enabling legislation.

Committed

Fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the local agency's highest level of decision-making authority.

Assigned

Fund balance that can only be used for specific purposes pursuant to constraints imposed by the local agency's intent, but are neither restricted nor committed. Intent should be expressed by either:

a. The governing body itself; or
b. A body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned

The residual fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Net Position Classifications

Net Investment in Capital Assets

Capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Includes deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Does not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

The net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Cover Page Form

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the county's report and is submitting the report on behalf of the county. To complete filing requirements for this report, the Cover Page form must be signed and submitted electronically, mailed to SCO, or sent via email at LGRsupport@sco.ca.gov.

Electronic Reports

The Cover Page form can only be generated by the electronic report after required forms are completed and data is submitted. This form can be signed and submitted electronically via the LGRS Online to complete filing requirements. For more information on how to access and electronically sign the Cover Page, refer to the LGRS Online user guide found at https://www.sco.ca.gov/ard_locinstr_counties_forms.html.

Paper Reports

If preparing a paper report, provide the county's name, 11-digit identification number, and the reporting year of the report. The Cover Page form can be signed and submitted in paper form via mail to the listed addresses in the How to File section of these instructions.

General Information Form

The purpose of this form is to report pertinent nonfinancial data about the county's fiscal officer, members of the governing body, and the preparer of the report. Provide all information requested. It is important to provide information 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 review of the reports, be sure that all items are entered accurately. Your attention to the following details is appreciated.

County Fiscal Officer

Report the full name and email address of the primary fiscal officer for the county. If the county does not have an auditor-controller, enter the authorized director of finance or chief financial officer.

County Mailing Address

Street 1 and Street 2, City, State, and Zip Code

Report the primary address where the county receives U.S. mail.

Has Address Changed?

Check this box if the county's mailing address has changed since the last report was filed.

Report Prepared By

Report the full name, title, phone and fax numbers, and email address for the person who prepared the report. This person will be the primary contact if the State Controller's staff has questions while reviewing the report.

Component Unit Information

Definitions

Component Unit

Component units (CUs) are legally separate organizations for which the elected officials of the city, county, or special district are financially accountable. CUs can also be organizations whose relationship with the city, county, or special district is such that exclusion would cause the financial statements of the city, county, or special district to be misleading.

Blended Component Unit

Blended CUs, although legally separate entities, are in substance part of the city's operations, the county's operations, or the district's operations. Therefore, financial data from blended CUs are integrated into the appropriate city's funds, county's funds, or special district's funds for reporting purposes.

Discretely Presented Component Unit

Discretely Presented CUs (DPCUs) are legally separate from the city, county, or special district and usually provide services to entities and individuals outside the city, county, or special district. Therefore, financial data from DPCUs should be excluded from the county FTR, the city FTR, and the special district FTR.

Audit and Component Unit Information

1. ***Does the report contain data from audited financial statements?***

If the report was prepared with data from audited financial statements, check the box next to "Yes". If not, check the box next to "No".

2. ***Does this county have blended component unit(s) (BCU(s))? Refer to the County Financial Transactions Report (FTR) Instructions for the definition of this term. If "Yes", answer questions 3 and 4.***

If the county has BCU(s), check the box next to "Yes" and answer questions 3 and 4. If not, check the box next to "No".

3. ***Is financial data of the BCU(s) included in this County's financial statements or Annual Financial Report (ACFR)?***

If the financial data of the BCU(s) is included in the county's financial statements or ACFR, check the box next to "Yes". If not, check the box next to "No".

4. ***Is financial data of the BCU(s) included in this county's FTR? If "Yes", answer question 5.***

If the financial data of the BCU(s) is included in the county's FTR, check the box next to "Yes" and answer question 5. If not, check the box next to "No".

5. Specify the name(s) of the BCU(s).

Report the full name(s) of the BCU(s). All BCU(s) must be included in the county's FTR.

Comments Form

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

Internal Service Fund – Statement of Revenues, Expenses and Changes in Fund Net Position Form

The purpose of the Internal Service Fund form is to collect uniform financial information related to internal service activities. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an internal service fund.

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 net position or deficit balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

Internal Service Fund Name (Specify)

Enter the internal service fund for which these financial transactions are being reported.

Operating Revenues

Charges for Services

Report the amounts charged to user(s) for services performed by the internal service department.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Examples include rents, leases, concessions, and royalties. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Personnel 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, individuals, or businesses under contractual agreement to perform such services.

Note: The sum of Contractual Services and Materials and Supplies should equal Services and Supplies in your local government financial statements, if applicable.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

Note: The sum of Contractual Services and Materials and Supplies should equal Services and Supplies in your local government financial statements, if applicable.

General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

Report payments for interest on debt (e.g., interest payments on bonds, notes, financed purchases, other long-term debt).

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the State, Federal, or Other Capital Contributions line(s) as appropriate for the source of the capital contribution.

Federal
Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State
Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

Other Capital Contributions
Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal or state governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions
The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of the capital contributions reported as Federal, State, and Other Capital Contributions.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Federal, State, or Other Capital Contributions category as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt.

Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Airport Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Airport Enterprise Fund form is to collect uniform financial information related to airport activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the airport activity involves multiple individual airports, report all of the airports together, not the individual airports, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Hangar Space Rentals

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

Aircraft Parking

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

Building Rentals

Report revenues 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 revenues 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 Flowage Fees

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

Landing, Gate, and Ramp Fees

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

Concession Revenues

Report revenues 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, taxicab concessions, rental cars, automobile parking, and services performed by airport personnel for scheduled or nonscheduled operators.

Sales and Services

Report revenues received from sales and services provided by the airport to the general public and concessionaires.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Maintenance and Operation

Landing Areas

Report the costs associated with ground areas assigned to landing, take-off, and taxing operations. Include navigational aids, utility systems, and facilities.

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.

Terminal Buildings and Areas

Report the costs associated with buildings with tenants who provided terminal-type services such as bars, restaurants, and auto parking. Include improvements to land, landscaping, paving, and building fixtures.

Other Buildings and Areas

Report the costs associated with buildings and areas for which a specific reporting category has not otherwise been provided. Include T-hangers, aircraft storage, and ground rentals.

General Shops and Equipment

Report the labor, supplies, and expenses of maintaining and repairing facilities, vehicles, equipment, fire-fighting apparatus, and office furniture.

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to Maintenance and Operation.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to Maintenance and Operation.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to Maintenance and Operation. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to Maintenance and Operation (e.g., insurance, utilities).

Cost of Sales and Services

Report expenses related to sales and service receipts reported as operating revenues.

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Passenger Facility Charges

Report fees collected for FAA-approved airport-related projects that preserve or enhance safety, security, or capacity; reduce noise; or increase carrier competition.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Taxes and Assessments

Report all expenses for taxes and assessments.

Judgments and Damages

Report all expenses for judgments and damages.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in, including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out, including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency’s prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Electric Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Electric Enterprise Fund form is to collect uniform financial information related to electric activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the electric activity involves multiple individual electric operations, report all of the electric operations together, not the individual electric operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Electricity Sales Revenues

Residential

Report revenues from electricity sales provided for residential purposes.

Commercial and Industrial

Report revenues from electricity sales provided for commercial and industrial purposes.

Rural

Report revenues from electricity sales provided for rural or farm purposes and billed under local agency rural or farm rates.

Sales to Public Authorities

Report revenues from electricity sales provided to municipalities or divisions of federal or state governments under special contracts or agreements.

Sales to Other Utilities for Resale

Report revenues from electricity sales to other electricity utilities for resale.

Interdepartmental

Report revenues from charges by the electric department for electricity supplied to other departments of the local agency.

Other Electricity Sales Revenues

Report all other revenues from electricity sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Other Electricity Revenues

Servicing of Customer Installations

Report revenues for maintaining customers' appliances, wiring, piping, or other installations on the customers' premises.

Service-Type Assessments

Report revenues from service-type assessments which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

Other Operating Revenues

Report all other operating revenues or which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Electricity Production Expenses

Electricity Generation

Report the cost of labor and materials used and expenses incurred in the generation of electricity (e.g., steam power, nuclear power, hydraulic power, other power).

Electricity Purchases

Report the cost at the point of delivery of electricity purchased for resale, including net settlements for exchange of electricity or power, such as economy energy, off-peak energy for on-peak energy, spinning reserve capacity, etc.

Other Electricity Production Expenses

Report all other expenses for electricity production activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Transmission and Distribution

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or distribution facilities and in the maintenance of structures and improvements of transmission and/or distribution facilities.

Customer Accounting and Collection

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

Sales Promotion

Report the cost of labor and materials used and expenses incurred for the sale of electricity.

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms "unusual in nature" and "infrequency of occurrence".

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Gas Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Gas Enterprise Fund form is to collect uniform financial information related to gas activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the gas activity involves multiple individual gas operations, report all of the gas operations together, not the individual gas operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Gas Sales Revenues

Residential

Report revenues from gas sales provided for residential purposes.

Commercial and Industrial

Report revenues from gas sales provided for commercial and industrial purposes.

Other Gas Sales Revenues

Report all other revenues from gas sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Gas Production Expenses

Gas Manufactured

Report the cost of labor and materials used and expenses incurred in manufacturing gas.

Gas Purchases

Report the cost at the point of delivery of gas purchased for resale.

Other Gas Production Expenses

Report all other expenses for gas production activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included.

Transmission and Distribution

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or distribution facilities and in the maintenance of structures and improvements of transmission and/or distribution facilities.

Customer Accounting and Collection

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

Sales Promotion

Report the cost of labor and materials used and expenses incurred for the sale of gas.

Personnel Services

Report salaries, wages, and benefits not chargeable to a particular operating function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the agency’s prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Harbor and Port Enterprise Fund form is to collect uniform financial information related to harbor and port activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the harbor and port activity involves multiple individual harbors and ports, report all of the harbors and ports together, not the individual harbors and ports. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Marine Sales and Services

Dockage

Report revenues from dockage fees.

Wharfage

Report revenues from wharfage fees including general, bulk, and pipeline.

Storage, Demurrage and Space Rental

Report revenues from storage, demurrage, handling in connection with storage, and rental of facilities.

Loading and Unloading

Report revenues from loading and unloading charges for cars, trucks, cargo vans, and barges.

Service Charges — Bulk Loader

Report revenues from bulk loader service charges, including trimming and throughput charges.

Service Charges — Cargo

Report revenues from inbound and outbound cargo service charges and hatch clerk service charges.

Stevedoring

Report revenues from charges for unloading ships.

Other Marine Sales and Services

Report all other revenues for marine sales and services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included.

Harbor Sales and Services

Slip Rentals

Report revenues from slip rental fees.

Launching Charges

Report revenues from launching charges.

Fuel Sales

Report revenues from gasoline, diesel, and oil sales.

Rents and Concessions

Report revenues from charges for use of local agency property. Include building and grounds rental, parking meter revenue, vending machine commissions, public telephone commissions, contracted restaurant, fountain, etc.

Other Harbor Sales and Services

Report all other revenues for harbor sales and services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Operation and Security

Report terminal labor and expenses including warehousing, storage, stevedoring, weighing, policing and patrolling, coopering, etc. Include supervision salaries, costs of handling equipment rentals, launching ramp expenses, cost of harbor supplies, fire protection systems, etc.

Maintenance

Report expenses for the maintenance and repair of structures and substructures, buildings and grounds, floats, cranes, lift trucks, etc. Include supervision salaries, janitorial labor, and costs for dredging of slips and channels.

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to Operation and Security or Maintenance.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to Operation and Security or Maintenance.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to Operation and Security or Maintenance. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to Operation and Security or Maintenance (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund’s own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence.

Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency’s prior-year report

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt.

Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Hospital Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Hospital Enterprise Fund form is to collect uniform financial information related to hospital activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the hospital activity involves multiple individual hospitals, report all of the hospitals together, not the individual hospitals, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Referencing the chart of accounts prescribed in the Accounting and Reporting Manual for California Hospitals is recommended for reporting hospital activity transactions. This manual is available on the California Department of Health Care Access and Information website at:

https://hcai.ca.gov/data-and-reports/submit-data/financial-reporting/

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Patient Revenues

Daily Hospital Services

Report revenues generated by daily hospital services.

Include:

- Coronary Care
- Definitive Observation
- Medical/Surgical Acute
- Medical/Surgical Intensive Care
- Nursery Acute Care
- Obstetrics Acute Care
- Other Acute Care Units
- Other Intensive Care Units
- Pediatric Acute Care
- Pediatric Intensive Care
- Psychiatric — Long Term
- Psychiatric Acute Care
- Psychiatric Isolation
- Skilled Nursing
- Other Daily Hospital Services

Ambulatory Services

Report revenues generated by services provided to patients on an outpatient basis. These revenues must be reported at the hospital's full-established rates, regardless of the amounts actually collected.

Ancillary Services

Inpatient

Report revenues generated by supplementary hospital services provided to patients staying in the hospital.

Outpatient

Report revenues generated by supplementary hospital services provided to patients not requiring hospitalization.

Include:

- Ambulance
- Anesthesiology
- Blood Bank
- Central Services and Supplies
- Clinics
- Dialysis
- Electrocardiology
- Electromyography
- Emergency Room
- Home Health Services
- Inhalation Therapy
- Labor and Delivery
- Laboratories — Clinical
- Laboratories — Pathological
- Laboratories — Other
- Laboratories — Pulmonary Function
- Nuclear Medicine
- Occupational Therapy
- Other Physical Medicine
- Pharmacy
- Physical Therapy
- Psychiatric Emergency Rooms
- Radiology — Diagnostic
- Radiology — Therapeutic
- Surgery and Recovery
- Surgical Day Care
- Other Ancillary Services

Other Patient Revenues

Report all other patient revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Gross Patient Revenues

The electronic report will calculate Gross Patient Revenues. If preparing a paper report, enter the sum of all Patient Revenues reporting categories.

Deductions from Patient Revenues

Charity Discounts

Report the cost (or value) of charitable services provided.

Donations for Indigent Care

Report any gifts or monetary assistance received from the government for indigent care.

Provisions for Bad Debts

Report the amount provided for uncollectable accounts.

Medicare Contractual Adjustments

Report the amount provided for nonreimbursable expenses incurred in providing services to Medicare recipients.

Medi-Cal Contractual Adjustments

Report the amount provided for nonreimbursable expenses incurred in providing services to Medi-Cal recipients.

Other Contractual Adjustments

Report the amount provided for nonreimbursable expenses incurred in providing services under other contracts.

Other Deductions from Patient Revenues

Report all other deductions from patient revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Include:

Administrative Adjustments
Policy Discounts

Total Deductions from Patient Revenues

The electronic report will calculate Total Deductions from Patient Revenues. If preparing a paper report, enter the sum of all Deductions from Patient Revenues reporting categories.

Capitation Premium Revenues

Medicare Capitation Premium Revenues

Report the capitation premium revenues related to Medicare managed care.

Medi-Cal Capitation Premium Revenues

Report the capitation premium revenues related to Medi-Cal managed care.

Other Capitation Premium Revenues

Report the capitation premium revenues related to programs other than Medicare managed care and Medi-Cal managed care. Provide a footnote describing what is included.

Total Capitation Premium Revenues

The electronic report will calculate Total Capitation Premium Revenues. If preparing a paper report, enter the sum of all Capitation Premium Revenues reporting categories.

Net Patient Revenues

The electronic report will calculate Net Patient Revenues. If preparing a paper report, subtract Total Deductions from Patient Revenues from Gross Patient Revenues, add Total Capitation Premium Revenues, and enter the result.

Tuition and Other Educational Revenues

Report revenues generated from tuition and other educational purposes.

<u>Include:</u>

Licensed Vocational Nurse Program Tuition
Medical Postgraduate Education Tuition
Other Educational Revenues
Paramedical Education
School of Nursing Tuition
Student Housing

Services, Commissions and Rentals

Report revenues generated from various services, commissions, and rentals.

<u>Include:</u>

Cafeteria
Data Processing Services
Employee Housing
Janitorial and Maintenance Services
Laundry and Linen
Management Commissions
Other Retail Operations
Parking
Physicians' Offices and Other Rentals
Purchasing Services
Telephone and Telegraph
Television/Radio Rentals

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

<u>Include:</u>

Donated Commodities
Rebates and Refunds
Sale of Scrap and Waste

Total Operating Revenues

The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of Net Patient Revenues, Tuition and Other Educational Revenues, Services, Commissions and Rentals and Other Operating Revenues.

Operating Expenses

Daily Hospital Services

Report expenses incurred in providing daily hospital services.

Include:

- Coronary Care
- Definitive Observation
- Medical/Surgical Acute
- Medical/Surgical Intensive Care
- Nursery Acute Care
- Obstetrics Acute Care
- Other Acute Care Units
- Other Intensive Care Units
- Pediatric Acute Care
- Pediatric Intensive Care
- Psychiatric — Long Term
- Psychiatric Acute Care
- Psychiatric Isolation
- Skilled Nursing
- Other Daily Hospital Services

Ambulatory Services

Report expenses incurred in providing services to patients on an outpatient basis.

Ancillary Services

Report expenses incurred in providing supplementary hospital services.

Include:

- Ambulance
- Anesthesiology
- Blood Bank
- Central Services and Supplies
- Clinics
- Dialysis
- Electrocardiology
- Electromyography
- Emergency Room
- Home Health Services
- Inhalation Therapy
- Labor and Delivery
- Laboratories — Clinical
- Laboratories — Other
- Laboratories — Pulmonary Function
- Nuclear Medicine
- Occupational Therapy
- Other Physical Medicine
- Pharmacy
- Physical Therapy
- Psychiatric Emergency Room
- Radiology — Diagnostic
- Radiology — Therapeutic
- Surgery and Recovery
- Surgical Day Care
- Other Ancillary Services

Purchased Services

Inpatient

Report direct expenses incurred as a result of purchasing inpatient services from outside entities.

Outpatient

Report direct expenses incurred as a result of purchasing outpatient services from outside entities.

Research Expenses

Report expenses incurred in conducting research.

Include:

Research Administrative Office
Research Projects

Education Expenses

Report expenses incurred in providing educational information and training.

Include:

Education Administrative Office
License Vocational Nurse Program
Medical Postgraduate Education
Paramedical Education
School of Nursing
Student Housing
Other Educational Expenses

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Contributions and Donated Services

Report all donated or bequeathed revenues.

Maintenance of Restricted Funds Revenues

Report revenues related to the investing activities of restricted funds.

Unrestricted Income from Endowment Funds

Report unrestricted income earned on endowment funds.

Unrestricted Income from Other Restricted Funds

Report unrestricted income from other restricted funds.

Term Endowment Funds Becoming Unrestricted

Report the principal amount of endowment funds recognized after a certain period or on completion of certain requirements.

Transfers from Restricted Funds for Nonoperating Expenses

Report revenues from restricted funds to cover nonoperating expenses for which the restriction has been met.

Physicians' Offices and Other Rental Revenues

Report revenues earned from renting space owned by the hospital to others, excluding the Medical Office Building.

Medical Office Building Revenues

Report revenues earned from renting the hospital-owned Medical Office building (off-site).

Child Care Services Revenues (Nonemployees)

Report revenues earned from providing day care services to children of nonemployees of the hospital. These services may include day care for ill children.

Family Housing Revenues

Report revenues earned from providing families of patients a place to stay.

Retail Operations Revenues

Report revenues earned from retail operations that serve the general public rather than the patients in the hospital (e.g., an off-site drug store or pharmacy).

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Intergovernmental Transfers Expense

Report transfers to the state in accordance with the requirements of Welfare and Institutions Code Section 14301.4.

Maintenance of Restricted Funds Expenses

Report expenses related to the investing activities of restricted funds.

Physicians’ Offices and Other Rental Expenses

Report expenses incurred from renting space owned by the hospital to others, excluding the Medical Office Building.

Medical Office Building Expenses

Report expenses incurred from renting the hospital-owned Medical Office building (off-site).

Child Care Services Expenses (Nonemployees)

Report expenses incurred from providing day care services to children of nonemployees of the hospital. These services may include day care for ill children.

Family Housing Expenses

Report expenses incurred from providing families of patients a place to stay.

Retail Operations Expenses

Report expenses incurred from retail operations that serve the general public rather than the patients in the hospital (e.g., an off-site drug store or pharmacy).

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Sewer Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net Position Form

The purpose of the Sewer Enterprise Fund form is to collect uniform financial information related to sewer activities, including wastewater activities related to sewer operations, reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the sewer activity involves multiple individual sewer operations, report all of the sewer operations together, not the individual sewer operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

If wastewater activities are not related to sewer or water operations, the information must be reported on the Other Enterprise Fund form.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Service Charges

Report revenues from charges based on flat rates or adjudication for sewer or drainage services.

Permit and Inspection Fees

Report revenues from permits for septic tank dumping or permits and inspection of main and house lines.

Connection Fees

Report revenues from charges for sewer connection.

Note: Report the developers' portion of connection fees to be used for capital improvements under Connection Fees (Capital) in the Capital Contributions section of this form.

Standby and Availability Charges

Report revenues from charges upon a parcel of land to which the local agency makes a sewer line available for use, whether the sewer line is actually used or not.

Service-Type Assessments

Report revenues from service-type assessments other than standby and availability charges which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

Service Penalties

Report all penalties assessed to the sewer system users.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Transmission

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission facilities and in the maintenance of structures and improvements of transmission facilities.

Treatment and Disposal

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the sewer treatment and disposal facilities; and in the maintenance of the structures and improvements of the sewer treatment and disposal facilities. Include the cost of preliminary, primary, and secondary treatment; sludge treatment and disposal; gas utilization; sewage measurement screening; grit removal; and mixing and grease separation.

Taxes

Report all taxes levied against the utility.

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report nonoperating revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

Connection Fees (Capital)

Report the developers’ portion of connection fees to be used for capital improvements.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. <u>Do not include</u> significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Solid Waste Enterprise Fund form is to collect uniform financial information related to solid waste activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the solid waste activity involves multiple individual solid waste operations, report all of the solid waste operations together, not the individual solid waste operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Disposal Fees — Commercial

Report revenues from charges for solid waste disposal for commercial customers.

Disposal Fees — Public

Report revenues from charges for solid waste disposal for the public.

Collection Fees — Residential

Report revenues from charges for solid waste collection for residential customers.

Collection Fees — Commercial

Report revenues from charges for solid waste collection for commercial customers.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Disposal Expenses

Personnel Services

Report salaries, wages, and related employee benefits for disposal operations.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services for disposal operations.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process for disposal operations. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

Other Disposal Expenses (Abatements)

Report all other expenses or abatements related to providing disposal services.

Note: Report abatements as a negative value. Provide a footnote describing what is included on this line.

Total Disposal Expenses

The electronic report will calculate Total Disposal Expenses. If preparing a paper report, enter the sum of all Disposal Expenses reporting categories.

Collection Expenses

Personnel Services

Report salaries, wages, and related employee benefits for collection operations.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services for collection operations.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process for collection operations. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

Other Collection Expenses

Report all other expenses related to providing collection services. Provide a footnote describing what is included on this line.

Total Collection Expenses

The electronic report will calculate Total Collection Expenses. If preparing a paper report, enter the sum of all Collection Expenses reporting categories.

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of Total Disposal Expenses, Total Collection Expenses, General and Administrative Expenses, Depreciation and Amortization Expenses, and Other Operating Expenses.

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Transit Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Transit Enterprise Fund form is to collect uniform financial information related to transit activities reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the transit activity involves multiple individual transit operations, report all of the transit operations together, not the individual transit operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Passenger Fares

Report revenues earned from carrying passengers including base fares, zone premiums, express service premiums, extra cost transfers, quantity discount purchases, "park and ride" revenue, and amounts collected by contractors that are not remitted to operators. Include special Transit Fares that are revenues received from an organization or beneficiary of service rather than from passengers.

Tolls, Fees, and Fines

Report revenues received from tolls, fines, and other toll-related fees for the use of the highway, bridge, tunnel, other roadways, or High Occupancy Vehicle (HOV) lanes.

Transportation Revenues

Report revenues received from School Bus Service, Freight Tariffs, Charter Service, and Auxiliary Transportation operations.

Nontransportation Revenues

Report revenues 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).

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Toll Expenses

Report all expenses directly related to the maintenance and operations of toll facilities.

Transportation Purchases

Report payments or accruals to other transit systems for providing transportation services.

Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the transit function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

State Transit Assistance Funds

Report amounts 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.

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – Local

Local Assistance

Report funds obtained from local governmental agencies to assist in paying operating costs.

Local Sales Tax

Report funds received from any local approved additional sales tax revenues to be used for public transit purposes (e.g., Proposition A or C).

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.

Other Intergovernmental – Local

Report all other amounts from local government agencies for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Water Enterprise Fund form is to collect uniform financial information related to water activities, including wastewater activities related to water operations, reported as an enterprise fund. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the water activity involves multiple individual water operations, report all of the water operations together, not the individual water operations, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

If wastewater activities are not related to sewer or water operations, the information must be reported on the Other Enterprise Fund form.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues

Water Sales Revenues

Retail Water Sales – Within Local Agency Boundaries

Residential
Report revenues from retail water sales provided for residential purposes within the local agency boundaries.

Business
Report revenues from retail water sales provided for business purposes within the local agency boundaries. Include offices, stores, markets, apartments, hotels, motels, service stations, etc. Do not include industrial purposes.

Industrial
Report revenues from retail water sales provided primarily for manufacturing or processing purposes within the local agency boundaries.

Irrigation
Report revenues from retail water sales provided for irrigation purposes within the local agency boundaries and billed under local agency irrigation rates.

Retail Water Sales – Outside Local Agency Boundaries

Residential
Report revenues from retail water sales provided for residential purposes outside the local agency boundaries.

Business

Report revenues from retail water sales provided for business purposes outside the local agency boundaries. Include offices, stores, markets, apartments, hotels, motels, service stations, etc. Do not include industrial purposes.

Industrial

Report revenues from retail water sales provided primarily for manufacturing or processing purposes outside the local agency boundaries.

Irrigation

Report revenues from retail water sales provided for irrigation purposes outside the local agency boundaries and billed under local agency irrigation rates.

Sales to Other Utilities for Resale

Report revenues from water sales to other water utilities for resale.

Interdepartmental

Report revenues from charges by the water department for water supplied to other departments of the local agency.

Other Water Sales Revenues

Report all other revenues from water sales for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Water Services Revenues

Fire Prevention

Report revenues for services rendered to hydrants or other facilities, income from rental of fire hydrants, and water delivered in connection with general fire prevention.

Groundwater Replenishment

Report revenues for services rendered to replenish the supply of groundwater.

Connection Fees

Report revenues from charges for water connection.

Note: Report the developers’ portion of connection fees to be used for capital improvements under Connection Fees (Capital) in the Capital Contributions section of this form.

Standby and Availability Charges

Report revenues from charges upon a parcel of land to which the local agency makes water available for use, whether the water is actually used or not.

Service-Type Assessments

Report revenues from service-type assessments other than standby and availability charges which are used for operating purposes and which are levied against properties in the local agency on a per unit, per acre, per parcel, etc., basis.

Other Water Services Revenues

Report all other revenues for water services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Water Supply Expenses

Water Supply

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the water supply and in the maintenance of structures and improvements to the water supply plant.

Water Purchases

Report the cost at the point of delivery of water purchased for resale, including charges for readiness to serve, and payments for the right to divert water at the source of supply.

Groundwater Replenishment

Report charges paid for the replenishment of groundwater supplies and/or charges paid to other water utilities for services rendered in the replenishment of groundwater.

Other Water Supply Expenses

Report all other expenses for water supply activities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line

Pumping

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the pumping facilities and in the maintenance of structures and improvements of the pumping facilities. Include the cost of fuel or power purchased which is directly used in the operation of the pumps, including the cost of power transferred to water pumping operations from other departments under joint facility arrangements.

Treatment

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of the water treatment facilities and in the maintenance of the structures and improvements of the water treatment facilities. Include the cost of chemicals, filters, removal of sediment, lab expenses, supplies, etc.

Transmission and Distribution

Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission and/or Distribution facilities and in the maintenance of structures and improvements of transmission and/or Distribution facilities.

Customer Accounting and Collection

Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders, and credit investigations; billing and accounting; collections; and complaints. Include uncollectable accounts.

Sales Promotion

Report the cost of labor and materials used and expenses incurred for the sale of water.

Personnel Services

Report salaries, wages, and related employee benefits not chargeable to a particular operating function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services not chargeable to a particular operating function.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process not chargeable to a particular operating function. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations not chargeable to a particular operating function (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

Connection Fees (Capital)

Report the developers’ portion of connection fees to be used for capital improvements.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit):

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Other Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form

The purpose of the Other Enterprise Fund form is to collect uniform financial information related to activities reported as an enterprise fund for which an enterprise fund form has not otherwise been provided. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the “other” activity is “golf course” and the golf course activity involves multiple individual golf courses, report all of the golf courses together, not the individual golf courses, on this form.

An enterprise fund must be used to report activities described as business-type activities if

a. the activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity,
b. laws and regulations require that costs be recovered by revenues of the activity, or
c. the pricing policies of the activity are designed to fully recover all costs.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Specific Instructions

Prepare a separate form for each enterprise fund. The previous year’s enterprise funds will roll forward to the current-year report if any net position or deficit balance existed for that fund. If preparing a paper report, be consistent in the fund name each year that it is reported.

Enterprise Fund Name (Specify)

Enter the enterprise fund for which these financial transactions are being reported.

Operating Revenues

Charges for Services

Report the amounts charged to user(s) for services performed by the enterprise fund.

Other Operating Revenues

Report all other operating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues

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

Operating Expenses

Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the enterprise fund.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

Note: The sum of Contractual Services and Materials and Supplies should equal Services and Supplies in your local government financial statements, if applicable.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

Note: The sum of Contractual Services and Materials and Supplies should equal Services and Supplies in your local government financial statements, if applicable.

General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., insurance, utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization on capital assets acquired either with the fund's own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses

Report all other operating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses from Total Operating Revenues and enter the result.

Nonoperating Revenues

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

Report all other aid, including operating support grants, from the federal government other than aid for construction. Provide a footnote describing what is included on this line.

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

Report the amount received from the State for in-lieu taxes.

Other Intergovernmental – State

Report all other aid, including operating support grants, from the state government for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all revenue derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

Interest Expense

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

Note: The electronic report will automatically carry forward Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred during the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency’s prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Net Position (Deficit), End of Fiscal Year.

Conduit Financing Form

The purpose of the Conduit Financing form is to collect uniform financial information related to conduit financing activities (reference Government Code Section 5870 to 5872). If this activity has more than one operation, report information for all operations of this type, not for the individual operation level. For example, if the conduit financing activity involves multiple individual conduit financing operations, report all of the conduit financing operations together, not the individual conduit financing operations, on this form.

Report conduit financing activity in only one fund type: either Enterprise Fund or Fiduciary Fund, not both. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund. Refer to the Statement of Fiduciary Net Position – Fiduciary Funds form instructions for the definitions of fiduciary funds.

Note: The electronic report will automatically carry forward totals to the Summary and Statistics form.

Operating Revenues/Additions

Financial Service Fees

Report revenues received for financial services.

Application Fees

Report revenues received to process loan applications.

Issuance Fees

Report revenues received for issuing bonds.

Closing Fees

Report revenues received from closing fees.

Annual Administration Fees

Report revenues received for administrative services.

Project Monitoring Fees

Report revenues received for project monitoring.

Lease Program Fees

Report revenues received for lease programs. This field applies only to enterprise funds.

Other Fees and Charges

Report all other fees, reimbursements, and charges for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Lease Rental Payments

Report revenues received from lease rental payments; applies only to enterprise funds.

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. This field applies only to fiduciary funds. For enterprise funds, report investment income in the Nonoperating Revenues section.

Other Operating Revenues/Additions

Report all other operating revenues or additions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Revenues/Additions

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

Operating Expenses/Deductions

Legal Fees

Report expenses incurred for legal services.

Trustee Fees

Report expenses incurred for trustee services.

Underwriter's Fees

Report expenses incurred for underwriter services.

Other Agent Fees

Report expenses incurred for other agent services for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Insurance

Report premium coverage on real and personal property or liability coverage. This field applies only to enterprise funds.

Project Costs

Report expenses incurred for projects. This field applies only to enterprise funds.

Debt Issuance Costs

Report expenses incurred for issuing debt.

Distributions to Outside Agencies

Report distributions to outside agencies.

Deposits Returned

Report deposits returned to depositors. This field applies only to fiduciary funds.

Personnel Services

Report salaries, wages, and related employee benefits provided for all persons employed in the conduit financing function.

Contractual Services

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services.

Materials and Supplies

Report tangible goods that are acquired for use in a productive process. Also, report articles and commodities that are consumed or materially altered when used (e.g., office supplies, operating supplies, repair and maintenance supplies).

General and Administrative Expenses

Report all expenses directly related to general and administrative operations (e.g., utilities).

Depreciation and Amortization Expenses

Report depreciation and amortization of capital assets acquired either with the fund’s own resources or with contributed capital, and calculated by using a generally accepted method of depreciation/amortization.

Other Operating Expenses/Deductions

Report all other operating expenses or deductions for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Operating Expenses/Deductions

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

Operating Income (Loss)

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Operating Expenses/Deductions from Total Operating Revenues/Additions and enter the result. This field applies only to enterprise funds. For fiduciary funds, proceed to Change in Net Position.

Nonoperating Revenues

This section applies only to enterprise funds.

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Rents, Leases, Concessions, and Royalties

Report revenues from the use of property such as equipment, land, buildings, intangible rights, or other assets. Include revenues from persons, firms, and corporations for the privilege of conducting a business within the local agency.

Intergovernmental — Federal

Report amounts received from the federal government.

Intergovernmental — State

Report amounts received from the state government.

Intergovernmental — Other

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line.

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

Report miscellaneous nonoperating revenues for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Revenues

The electronic report will calculate Total Nonoperating Revenues. If preparing a paper report, enter the sum of all Nonoperating Revenues reporting categories.

Nonoperating Expenses

This section applies only to enterprise funds.

Interest Expense

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

Note: The electronic report will automatically carry forward Enterprise Fund Interest Expense to the Debt Service Reconciliation Report.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Lease Interest Expense

Report the interest portion of lease payments related to (right-to-use) lease assets, as defined by GASB Statement No. 87.

SBITA Interest Expense

Report the interest portion of subscription payments related to SBITA assets, as defined by GASB Statement No. 96.

Loss on Disposal of Capital Assets

Report all losses incurred from the disposal of capital assets, including residual equity transfers to governmental funds.

Other Nonoperating Expenses

Report miscellaneous nonoperating expenses for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Nonoperating Expenses

The electronic report will calculate Total Nonoperating Expenses. If preparing a paper report, enter the sum of all Nonoperating Expenses reporting categories.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, add Operating Income (Loss) and Total Nonoperating Revenues, subtract Total Nonoperating Expenses, and enter the result. This field applies only to enterprise funds.

Capital Contributions

Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the appropriate category for the source of the capital contribution. This section applies only to enterprise funds.

Federal

Report grants, donations, or other paid-in capital that are restricted by the federal government/grantor for the acquisition and/or construction of capital assets.

State

Report grants, donations, or other paid-in capital that are restricted by the state government/grantor for the acquisition and/or construction of capital assets.

County

Report grants, donations, or other paid-in capital that are restricted by the county government/grantor for the acquisition and/or construction of capital assets.

Other Government

Report grants, donations, or other paid-in capital that are restricted by a government/grantor other than the federal, state, or county governments for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Other Capital Contributions

Report grants, donations, or other paid-in capital that are restricted by a nongovernmental grantor for the acquisition and/or construction of capital assets. Provide a footnote describing what is included on this line.

Total Capital Contributions

The electronic report will calculate Total Capital Contributions. If preparing a paper report, enter the sum of all Capital Contributions reporting categories.

Transfers In

Report all interfund transfers in including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from. Report residual equity transfers from governmental funds as an increase to Capital Contributions. Use the Capital Contributions categories as appropriate for the source of the capital contribution. This field applies only to enterprise funds.

Transfers Out

Report all interfund transfers out including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value. Report residual equity transfers to governmental funds on the Nonoperating Expense – Loss on Disposal of Capital Assets line. This field applies only to enterprise funds.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms “unusual in nature” and “infrequency of occurrence”. This section applies only to enterprise funds.

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories.

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report for an enterprise fund, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Total Capital Contributions; Transfers In; Transfers Out; and Total Special and Extraordinary Items. If preparing a paper report for a fiduciary fund, subtract Total Operating Expenses/Deductions from Total Operating Revenues/Additions and enter the result.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Net Position (Deficit), End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year on the local agency's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to net position.

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Net Position (Deficit)

This section applies only to enterprise funds.

Net Investment in Capital Assets

Report capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Include deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt. Do not include significant related debt proceeds or deferred inflows of resources unspent at the end of the reporting period. Instead, include the related debt or deferred inflows of resources in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted

Report restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Restricted assets are assets the use of which is subject to constraints that are either 1) externally imposed by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted

Report the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in net investment in capital assets or restricted net position.

Note: The electronic report will automatically carry forward the Enterprise Fund net position components to the Statement of Net Position – Proprietary Funds form.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit). If preparing a paper report, enter the sum of Net Investment in Capital Assets, Restricted, and Unrestricted.

Note: Total Net Position (Deficit) must equal Enterprise Fund Net Position (Deficit), End of Fiscal Year.

Conduit Debt Issued and Outstanding

The purpose of this section is to collect information related to conduit debt issued during the current fiscal year and the total conduit debt outstanding as of the current fiscal year end. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

Types of Qualified Private Activity Debt and Public Agency Debt

Qualified Private Activity Debt

Qualified private activity debt meets certain requirements under the Internal Revenue Code in order for the interest thereon to be excluded from gross income for federal income tax purposes.

Industrial Development Bonds

Report private activity bonds issued by state and local governments on behalf of nongovernmental corporations and businesses.

Enterprise Zone Bonds

Report private activity bonds issued to provide financing for projects (including certain commercial private activity bonds that could not otherwise be issued on a tax-exempt basis) located in federally designated empowerment zones and enterprise communities.

Empowerment Zone Bonds

Report private activity bonds issued for designated empowerment zone areas.

Qualified 501(c) (3) Nonprofit — Educational Facility Bonds

Report private activity bonds issued by 501(c) (3) nonprofit organizations for public educational facilities.

Qualified Public Educational Facilities Bonds

Report private activity bonds issued for public educational facilities but not issued by 501(c) (3) nonprofit organizations.

Qualified Student Loan Bonds

Report private activity bonds issued to finance student loans for attendance at higher education institutions.

Qualified 501(c) (3) Nonprofit — Hospital and Health Care Bonds

Report private activity bonds issued by 501(c) (3) nonprofit organizations for hospital and health care.

Qualified 501(c) (3) — Other Bonds

Report private activity bonds issued to finance a facility owned and utilized by 501(c) (3) organizations.

Qualified Residential Rental Projects Bonds

Report private activity bonds issued to finance residential rental property.

Qualified Single-Family Mortgage Revenue Bonds

Report private activity bonds issued to finance certain owner-occupied residential property.

Solid Waste Disposal Facilities Bonds

Report private activity bonds issued to finance facilities used for the collection, storage, treatment, utilization, processing or final disposal of solid waste.

Other Exempt Facilities Bonds

Report private activity bonds issued to finance other facilities owned and utilized by 501(c) (3) organizations. Provide a footnote describing what is included on this line.

Other Qualified Private Activity Debt

Report all other qualified private activity debt for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Qualified Private Activity Debt Issued and Outstanding

The electronic report will calculate Total Qualified Private Activity Debt Issued and Outstanding. If preparing a paper report, enter the sum of all Qualified Private Activity Debt reporting categories.

Public Agency Debt

Revenue Bonds

Report revenue bonds which will be repaid with earnings of a revenue-producing enterprise.

Tax Allocation Redevelopment Bonds

Report redevelopment tax allocation bonds which will be repaid with tax increment revenue.

Certificates of Participation

Report certificates of participation which will be repaid with lease rental revenue of an agency.

1911 Act Assessment Bonds

Report 1911 Act Assessment Bonds authorized by Street and Highway Code Section 5000 et seq.

1913 Act Assessment Bonds

Report 1913 Act Assessment Bonds authorized by Street and Highway Code Section 10000 et seq.

1915 Act Assessment Bonds

Report 1915 Act Assessment Bonds authorized by Street and Highway Code Section 8500 et seq.

Mello-Roos Bonds

Report obligations authorized under the Mello-Roos Community Facilities Act of 1982, Government Code Section 53311 et seq.

Marks-Roos Bonds

Report obligations authorized under the Marks-Roos Local Bond Pooling Act of 1985, Government Code Section 6584 et seq.

Sales Tax Bonds

Report obligations which will be repaid with sales taxes.

Financial Leases

Report obligations which will be repaid with financial lease revenues.

Pension Obligation Bonds

Report bonds issued to fund the unfunded portion of pension liabilities.

Tax and Revenue Anticipation Notes

Report notes issued to finance current operations before tax revenues are received.

Commercial Paper

Report unsecured, short-term instruments issued for the financing of accounts receivable and inventories, and to meet short-term liabilities.

Other Public Agency Debt

Report all other public agency debt for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Public Agency Debt Issued and Outstanding

The electronic report will calculate Total Public Agency Debt Issued and Outstanding. If preparing a paper report, enter the sum of all Public Agency Debt reporting categories.

Total Conduit Debt Issued and Outstanding

The electronic report will calculate Total Conduit Debt Issued and Outstanding. If preparing a paper report, enter the sum of Total Qualified Private Activity Debt Issued and Outstanding and Total Public Agency Debt Issued and Outstanding.

Governmental Funds

The purpose of the Statement of Revenues forms is to collect revenue information related to governmental fund activities. The purpose of the Statement of Expenditures forms is to collect expenditure information related to governmental fund activities. The purpose of the Other Financing Sources (Uses) and Changes in Fund Balances form is to collect other financing sources (uses), special and extraordinary items, and fund balances (deficits) information related to governmental fund activities.

Governmental Fund Types

Governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

The characteristics of the various governmental fund types are as follows:

General Fund

The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that meet the criteria for fiduciary activities (see Statement of Fiduciary Net Position – Fiduciary Funds for fiduciary activities definitions).

Permanent Funds

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the local agency‘s programs—that is, for the benefit of the local agency or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the local agency is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

Specific Instructions

Report the accounting information for the five governmental fund types as instructed for governmental fund activities. Complete a separate form for each governmental fund activity.

If the "Governmental Fund" column was completed on the Transportation form, do not include those amounts in this form.

Total Governmental Funds

The electronic report will calculate Total Governmental Funds for each account in the governmental fund form. If preparing a paper report, enter the sum of all fund types for each account in the governmental fund form.

Statement of Revenues – Taxes: Property Taxes and Taxes – Other Form

The purpose of this form is to report the county's revenues from taxes.

Property Taxes

Countywide Secured and Unsecured

Report the countywide funds share of the 1% property tax levied against real property (land, improvements, and fixtures) and tangible personal property (e.g., equipment, office furniture) as listed on the secured and unsecured roll for the current fiscal year. Homeowners' Property Tax Relief should be reported on the Statement of Revenues – Intergovernmental – State form in Homeowners' Property Tax Relief.

Supplemental Countywide Secured and Unsecured

Report the countywide funds share of the supplemental property taxes levied against real property as listed on the secured and unsecured roll for the current fiscal year.

Less-than-Countywide Secured and Unsecured

Report the less-than-countywide funds share of the 1% property tax levied against real property

(e.g., land, improvements, fixtures) and tangible personal property (e.g., equipment, office furniture) as listed on the secured and unsecured roll for the current fiscal year (e.g., library, fire, road service tax areas). Homeowners' Property Tax Relief should be reported on the Statement of Revenues – Intergovernmental – State form in Homeowners' Property Tax Relief.

Supplemental Less-than-Countywide Secured and Unsecured

Report the less-than-countywide funds share of the supplemental property taxes levied against real property as listed on the secured and unsecured roll for the current fiscal year.

Property Tax In-Lieu of Vehicle License Fees

Report property tax revenues 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.

Voter-Approved Indebtedness

Report ad valorem property tax, for the current year and prior year, levied in addition to the basic 1% rate for voter-approved debt enacted prior to July 1, 1978, and after July 1, 1986. Include Unitary/Nonunitary voter-approved indebtedness (e.g., utility property). Include tax revenues used to repay general obligation bonds issued for local infrastructure projects, including the construction and rehabilitation of school facilities.

Supplemental Voter-Approved Indebtedness

Report the supplemental roll ad valorem property tax levied for voter-approved debt enacted prior to July 1, 1978.

Prior-Year Secured and Unsecured

Report countywide and less-than-countywide funds share of all property tax apportioned as a result of levies made against the secured and unsecured roll of the county in prior fiscal periods. Report taxes collected from voter-approved indebtedness for prior fiscal periods. Also include revenues from tax-defaulted land sales.

Supplemental Prior-Year Secured and Unsecured

Report the countywide and less-than-countywide funds' portion of all supplemental property taxes apportioned as a result of levies made against the secured and unsecured roll of the county in prior fiscal years. Report taxes collected from supplemental voter-approved indebtedness for prior fiscal periods.

Pass-through Property Taxes (ABX1 26)

Report tax increment monies received from the Redevelopment Property Tax Trust Fund (RPTTF) in accordance with Health and Safety Code section 34183(a)(1).

Residual Property Taxes (ABX1 26)

Report tax increment monies received from the RPTTF after payments of pass-through, Recognized Obligation Payment Schedule, and administrative cost by the Successor Agency in accordance with Health and Safety Code section 34183(a) (4).

Parcel Tax

Report taxes charged on a parcel of property based on either a flat per parcel rate or a variable rate that depends on the size, use, and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes and special taxes for governmental purposes such as libraries, hospitals, schools, public safety services, parks, or museums.

Other Property Taxes (Specify)

Report other property taxes for which a specific reporting category has not otherwise been provided. Enter the source of the property tax and the amount for each fund type. The electronic report will calculate the sum of the other property taxes for each fund type. If preparing a paper report, enter the sum of the other property taxes for each fund type.

Total Property Taxes

The electronic report will calculate Total Property Taxes for each fund type. If preparing a paper report, enter the sum of all Property Taxes reporting categories for each fund type.

Taxes – Other

Sales and Use Taxes

Report net revenues from the levy of the 1% sales and use tax under the Bradley-Burns Uniform Sales Tax Law. Include taxes from marijuana sales.

Do not include Transportation Development Act (Articles 4, 4.5, and 8(c)) revenues that are used to finance mass transit activities for the general public, or specialized transportation services for the elderly and handicapped. Report these revenues in the California State Controller's Transit Operators Financial Transactions Report.

Transportation Tax (Nontransit Purposes)

Report Transportation Development Act funds, Article 8(a), for street and road purposes. Also include any sales tax revenues to be used for street and road purposes.

Property Transfer

Report the county share of taxes levied under local ordinance on the transfer of real property.

Transient Occupancy Taxes

Report taxes levied and collected by the county for the privilege of occupying quarters on a transient basis.

Note: If taxes are reported, the current tax rate levied and the effective date of the current tax rate must be reported on the Summary and Statistics form.

Timber Yield

Report proceeds received from the State as a result of the tax levied on harvested timber.

Aircraft

Report revenues received from the tax levied on the market value of aircraft residing or based in the county.

Construction Development Taxes

Report construction taxes and fees such as park development taxes, bedroom taxes, storm drain fees, and other taxes and fees imposed on developers as a condition of construction.

Utility Users Tax

Report local taxes levied on public utilities.

Note: If taxes are reported, the current tax rate levied must be reported on the Summary and Statistics form.

Other Taxes – Other (Specify)

Report other nonproperty taxes for which a specific reporting category has not otherwise been provided. Enter the source of the nonproperty tax and enter the amount in the correct fund type.

Include:

Library services tax
Race horse taxes
Raw material processing taxes
Voter-approved countywide sales and use tax measures in addition to the basic 1% rate (e.g., Measure A).

Do not include in-lieu tax revenues from the State, the federal government, and other agencies. Report these revenues on the Other In-Lieu Taxes and Intergovernmental – Other form.

The electronic report will calculate the sum of the other nonproperty taxes for each fund type. If preparing a paper report, enter the sum of the other nonproperty taxes for each fund type.

Total Taxes – Other

The electronic report will calculate Total Taxes – Other for each fund type. If preparing a paper report, enter the sum of all Taxes – Other reporting categories for each fund type.

Total Taxes

The electronic report will calculate Total Taxes for each fund type. If preparing a paper report, enter the sum of Total Property Taxes and Total Taxes – Other for each fund type.

Statement of Revenues – Special Benefit Assessments and Licenses, Permits, and Franchises Form

The purpose of this form is to report the county's revenues from special benefit assessments, licenses, permits, and franchises.

Special Benefit Assessments:

Special benefit assessments are also known as local assessments, benefit assessments, standby availability charges, special assessments, and levies based on other than assessed value.

Operations

Report levies against specified properties to defray all or part of a specific service benefiting these properties, whether or not the levy was collected on the tax roll.

Capital Outlay

Report levies against specified properties to defray all or part of a specific capital improvement benefiting these properties, whether or not the levy was collected on the tax roll.

Do not include assessments authorized under the Improvement Acts (i.e., Acts of 1911, 1913, or 1915).

Other Special Benefit Assessments (Specify)

Report other special benefit assessments for which a specific reporting category has not otherwise been provided. Enter the source of the special benefit assessment and enter the amount in the correct fund type.

Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

The electronic report will calculate the sum of the other special benefit assessments for each fund type. If preparing a paper report, enter the sum of the other special benefit assessments for each fund type.

Total Special Benefit Assessments

The electronic report will calculate Total Special Benefit Assessments for each fund type. If preparing a paper report, enter the sum of all Special Benefit Assessments reporting categories for each fund type.

Licenses, Permits, and Franchises:

Animal Licenses

Report revenues resulting from the licensing of animals within the county. If the license is issued by another agency, report the amount remitted to the county.

Do not include impounding fees, placement fees, boarding fees, vaccination fees, and revenues from the sale of animal carcasses. Report these revenues on the Charges for Current Services form as Humane Services.

Business Licenses

Report revenues that are used primarily for regulation derived from the licensing of businesses, occupations and amusements.

Include:

- Taxicab licenses
- Kennel licenses
- Carnival licenses
- Food market license
- Secondhand store license
- Food processing health permits
- Private investigator's licenses
- Fire extinguisher serviceman permits
- Motion picture operator permits
- Pest Control business registration
- Milk and dairy health permits

Do not include services provided which are not primarily regulatory (e.g., auditing and accounting fees, booking fees, recording fees). Report these revenues on the Charges for Current Services form under the appropriate reporting category.

Construction Permits

Report revenues from building, electrical, plumbing, sewer, or other permits issued for the construction of structures, improvements, grading, and excavation.

Include:

- Building permits
- Electrical permits
- Plumbing permits
- Sidewalk, Curb, Gutter permits
- Air Pollution Construction permits

Do not include:

Air pollution variance permits — Report these revenues as Other Licenses, Permits, and Franchises.

Road excavation permits — Report these revenues as Road Privileges and Permits.
Permits for breaking curb and gutter - Report these revenues as Road Privileges and Permits.

Plan or map checking services (not included above) — Report these revenues on the Charges for Current Services form as Planning and Engineering Services.

Road Privileges and Permits

Report revenues from permits for the special use or obstruction of county roads.

Include:

- Excavation permits
- Permits for mains laid
- Permits for breaking curb and gutters
- Road obstructions permit
- Permits for movement of unusual loads on county roads

Do not include services provided which are not primarily regulatory (e.g., auditing and accounting fees, booking fees, recording fees) — Report these revenues on the Charges for Current Services form under the appropriate reporting category.

Zoning Permits

Report revenue from the issuance of permits to use property other than as provided in the applicable zoning ordinance.

Include:

- Zoning changes
- Cemetery permits
- Zone exceptions and special permits
- Agricultural preserve application fees

Do not include:

- Subdivision fees — Report these revenues on the Charges for Current Services form as Planning and Engineering Services.

- Air Pollution Variance Permits — Report these revenues as Other Licenses, Permits, and Franchises.

Franchises

Report revenues received from persons, firms, and corporations for the exclusive and continuing use of property or for exclusive marketing rights for a specific product or service within the county.

Include:

- Bids for franchises awarded
- Franchises based on gross receipts
- Franchises based on number of miles of pipeline, electrical transmission line, and street railway

Do not include permits for attaching privately owned pipelines to county bridges. Report these revenues as Other Licenses, Permits, and Franchises.

Other Licenses, Permits, and Franchises (Specify)

Report other licenses, permits, and franchises for which a specific reporting category has not otherwise been provided. Enter the source of the license, permit, or franchise and enter the amount in the correct fund type.

Include:

- Bicycle licenses
- Gun permits
- Fire permits
- Marriage licenses
- Oil well permits
- County bridge pipeline attachment permits
- Marijuana licenses
- Mobile home use permit fees
- Permit fees for explosives
- Burial permits
- Pleasure riding permit fees
- Air pollution variance permit
- Other primarily regulatory nonbusiness licenses and permits

The electronic report will calculate the sum of the other licenses, permits, and franchises for each fund type. If preparing a paper report, enter the sum of the other licenses, permits, and franchises for each fund type.

Total Licenses, Permits, and Franchises

The electronic report will calculate Total Licenses, Permits, and Franchises for each fund type. If preparing a paper report, enter the sum of all Licenses, Permits, and Franchises reporting categories for each fund type

Statement of Revenues – Fines, Forfeitures, and Penalties, and Revenue from Use of Money and Property Form

The purpose of this form is to report the county's revenues from fines, forfeitures, penalties, and the use of money and property.

Fines, Forfeitures, and Penalties

Vehicle Code Fines

Report the net revenues from fines and forfeitures of bail for violations of the Vehicle Code.

Include:

County's share of Vehicle Code fines, including the county's share from arrests made in cities. Revenue from "driving under the influence" fines.

Do not include:

Revenues from violations of local traffic ordinances — Report these revenues as Other Court Fines.

Fines, penalties, and court costs imposed as a condition of probation — Report these revenues as Forfeitures and Penalties.

Other Court Fines

Report revenues from court fines and forfeitures of bail for violations of statutes other than the Vehicle Code.

Include:

Violations of county traffic and other ordinances
Violations of Fish and Game Code
Fines for possessing controlled substances
Fees for attending "first offense" alcohol school
Fees for attending traffic school
Littering fines
Unlawful burning
County's share of fines, other than the Vehicle Code, resulting from arrest by city Officers

Forfeitures and Penalties

Report forfeitures and penalties other than amounts included as Penalties and Costs on Delinquent Taxes.

Include:

- Judgements and damages
- Forfeiture of faithful performance bonds/deposits
- Penalties and court costs imposed as a condition of probation
- Sale of vehicles used in the commission of a crime
- Surcharge and penalty assessment on parking, nonparking, and criminal fines

Do not include penalties assessed for failure to secure a business license — Report these revenues on the Special Benefit Assessments and Licenses, Permits, and Franchises form as Business Licenses.

Penalties and Costs of Delinquent Taxes

Report all amounts apportioned as a result of penalties and costs charged against property owners for delinquent taxes, exclusive of such amounts required to be apportioned as taxes.

Include:

- 10% penalty for late payment of 1st and 2nd installments of secured taxes
- 10% penalty for late payment of unsecured taxes
- $10.00 charge on each item of real estate unpaid as of April 10th for publishing the delinquent roll
- $15.00 fee for seizure and sale of unsecured personal property
- Cost of advertising of Tax Defaulted Land Sales
- Interest on delinquent taxes
- Teeter transfers of excess revenues

Other Fines, Forfeitures, and Penalties (Specify)

Report other fines, forfeitures, and penalties for which a specific reporting category has not otherwise been provided. Enter the source of the fine, forfeiture, or penalty and enter the amount in the correct fund type. The electronic report will calculate the sum of the other fines, forfeitures, and penalties for each fund type. If preparing a paper report, enter the sum of the other fines, forfeitures, and penalties for each fund type.

Total Fines, Forfeitures, and Penalties

The electronic report will calculate Total Fines, Forfeitures, and Penalties for each fund type. If preparing a paper report, enter the sum of all Fines, Forfeitures, and Penalties reporting categories for each fund type.

Revenue from Use of Money and Property

Investment Income

Report all interest earned on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments.

Do not include interest income, dividends, and gain on sale of investments in deferred compensation.

Rents, Lease, and Concessions

Report revenues from charges for use of county property. Include building and grounds rental, parking meter revenue, vending machine commissions, public telephone commissions, contracted restaurant, fountain, etc.

Do not include:

> Rental of voting booths — Report these revenues on the Charges for Current Services form as Election Services.
>
> Concessions for county recreation facilities — Report these revenues on the Charges for Current Services form as Park and Recreation Fees.

Royalties

Report revenues from the use, operation, or development of property rights belonging to the county, such as oil and gas royalties or revenue from rights for removal of minerals from county property.

Other Revenue from Use of Money and Property (Specify)

Report other revenue from use of money and property for which a specific reporting category has not otherwise been provided. Enter the source of the revenue from use of money and property and enter the amount in the correct fund type. The electronic report will calculate the sum of the other revenue from use of money and property for each fund type. If preparing a paper report, enter the sum of the other revenue from use of money and property for each fund type.

Total Revenue from Use of Money and Property

The electronic report will calculate Total Revenue from Use of Money and Property for each fund type. If preparing a paper report, enter the sum of all Revenue from Use of Money and Property reporting categories for each fund type.

Statement of Revenues – Intergovernmental – State Form

The purpose of this form is to report the county's revenues from the State.

Intergovernmental – State

Highway Users Tax

Report revenues received from the State under the Motor Vehicle Fuel License Tax law (Gas Tax) for the construction, maintenance, engineering, and administrative expenses in connection with county roads.

Motor Vehicle In-Lieu Tax

Also known as the motor vehicle license fee (MVLF). Report revenues received from the State for motor vehicle license fees imposed in lieu of a local personal property tax on automobiles.

Do not include Off-Highway Motor Vehicle License Fees. Report these revenues as Off Highway Motor Vehicle License Fee.

1991 Realignment Revenue

Report all health and welfare realignment allocations received from the State for vehicle license fees as a result of legislation for long-term local financing (e.g., MVLF – Realignment). Do not include sales tax realignment allocations.

2011 Realignment Revenue

Report all public safety realignment allocations received from the State for vehicle license fees as a result of legislation for long-term local financing. Do not include sales tax realignment allocations.

Other State In-Lieu Taxes

Report any apportionment to the county of state in-lieu taxes for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Highway Property Rentals

Report revenues received from the State from the rental of lands held for state highway purposes.

Public Assistance Administration (Include CALWORKS Admin.)

Report revenues received from the State for administrative costs of county welfare and social service programs.

Include State Aid for Administration of:

- Aid to Families with Dependent Children (AFDC)
- In Home Supportive Service
- Aid for Adoptions
- Refugee Programs
- WIC and Other County Social Services

Public Assistance Programs (Include CALWORKS Program)

Report revenues received from the State for aid to families with dependent children, adoptions, potentially self-supporting blind, and any other public assistance or low-income assistance programs.

Note: Refer to the Accounting Standards and Procedures for Counties manual for more information on the classification of intergovernmental revenues.

Realignment for Social Services

Report sales tax realignment allocations received from the State for social services.

Aid for Agriculture

Report revenues received from the State for agricultural purposes, partial reimbursement for salary of agricultural commissioner, and unclaimed agricultural gas tax refund.

Aid for Construction

Report revenues received from the State for the construction of jails, hospitals, juvenile halls and camps, civil defense facilities, railroad crossings, and other capital projects.

Do not include revenues received for restoration of roads and other facilities damaged by disaster. Report these revenues as Aid for Disaster.

Aid for Corrections

Report revenues received from the State for booking fees and the operation of juvenile halls, camps, and other correctional facilities.

Aid for County Fairs

Report revenues received from the State for the operation of county fairs.

Aid for Disaster

Report revenues received from the State for emergency relief from disaster and for restoration of damaged roads and other facilities.

Homeowners' Property Tax Relief

Report revenues received from the State to compensate the county for revenue lost through the Homeowners’ Property Tax Exemption program. Include Unitary/Nonunitary Homeowners' Property Tax Relief.

Open Space Tax Relief

Report revenues received from the State under the Williamson Act to compensate the county for property tax losses on land with grazing and agricultural potential.

SB 90 Mandated Costs

Report revenues received from the State for reimbursements of costs for new programs or increased level of service because of legislative mandated programs.

Include:

Local Coastal Program
Victim of Violent Crimes
Indigent Dependents
Other funded mandated programs
Voter Registration Procedures
Signatures in lieu of Candidate Filing Fees
Voter Lists: Purging Costs

Off-Highway Motor Vehicle License Fee

Report revenues received from the State to control the operation of motor vehicles in areas off the highway where the operation of motor vehicles is restricted or prohibited.

Roads

Report revenues received from the State to construct and/or maintain county roads and bridges.

Include:

AB 2928 — Traffic Congestion Relief
SB 300 — Streets and Roads Apportionment

Do not include:

Transportation Development Act (Article 8a) funds — Report these revenues on the Taxes: Property Taxes and Taxes - Other form as Transportation Tax (Nontransit Purposes).

Highway Users Tax (Gas Tax) — Report these revenues as Highway Users Tax.

Child Care Food/Special Milk Program

Report revenues received from the California Department of Education for Child Care Food and Special Milk Programs.

Peace Officers Standards and Training

Report revenues received from the State for Peace Officers Standards and Training, and which are used to reimburse counties for out-of-pocket training expenses, and FOR subvention of salaries paid to trained officers.

Public Defender

Report revenues received from the State to partially compensate the county for the expense of providing counsel to state criminal law violators who are unable to afford counsel.

Tobacco Tax – AB 75/Prop. 99

Report revenues received from the state tobacco tax programs.

Public Safety – Prop. 172

Report revenues received from the state sales tax fund for public safety for Proposition 172 (voter-approved in November 1993).

Public Safety – 2011

Report revenues received from the state sales tax fund for public safety for 2011 Local Revenue Fund Realignment (AB 118).

Health Programs

Aid for Mental Health

Report revenues received from the State for mental health programs.

Realignment for Mental Health

Report sales tax realignment allocations received from the State for mental health services.

Medically Indigent Adult (MIA)

Report revenues received from the California Department of Health Services to finance county costs of health services for medically indigent adults.

Alcohol and Drug Abuse

Report revenues received from the State to finance alcohol and drug abuse programs.

Realignment for Health Services

Report sales tax realignment allocations received from the State for health services not related to mental health.

Other Health Programs (Specify)

Report other health program revenues from the State for which a specific reporting category has not otherwise been provided. Enter the source of the health program revenue and enter the amount in the correct fund type.

Include:

Health Administration	State Aid for Cerebral Palsy
Mosquito/Gnat Control	State Aid for California Children
Tumor Registry	State Aid for Tuberculosis Control

The electronic report will calculate the sum of the other health program revenues for each fund type. If preparing a paper report, enter the sum of the other health program revenues for each fund type.

State – Other

Supplemental Law Enforcement Services Fund (SLESF/COPS)

Report revenues received from the State from the Supplemental Law Enforcement Services Fund.

Office of Criminal Justice Planning (OCJP)

Report revenues received from the State's Office of Criminal Justice Planning.

Library

Report revenues received from the State for library programs.

Stabilization

Report revenues received from the State for the American Reinvestment and Recovery Act (ARRA).

Veterans Affairs Programs

Report revenues received from the State for veterans' affairs programs.

Sheriff Boating Safety

Report revenues received from the State for the sheriff's boating safety program.

Victim Witness Programs

Report revenues received from the State for victim witness programs.

Child Support Service

Report revenues received from the State for child support service programs.

Civil Defense

Report revenues received from the State for civil defense programs.

Aging Programs

Report revenues received from the State for aging programs.

Law Enforcement

Report revenues received from the State for law enforcement programs.

Other State – Other (Specify)

Report other state revenues for which a specific reporting category has not otherwise been provided. Enter the source of the state revenues and enter the amount in the correct fund type.

In this subform, report pass-through state grants where the county is an intermediary government with either administrative or direct financial involvement with the pass-through grant. Input “Pass-through Grant” in Specify Other State – Other and enter the amount of the pass-through grant in the correct fund type.

Include:

- Judge's Salary
- Public Defender
- GAIN
- Arts Council
- Migrant Housing
- Drug Task Force
- Sheriff/911
- Operating support
- Excess ERAF
- Prop. 10 — Children and Families First
- Prop. 36 — Substance Abuse and Crime Prevention
- Grants received from the California Council of Criminal Justice

Do not include pass-through property taxes received from the Redevelopment Property Tax Trust Fund in accordance with Health and Safety Code section 34183(a)(1). — Report these revenues on the Statement of Revenues – Taxes: Property Taxes and Taxes – Other form in Pass-through Property Taxes (ABX1 26).

The electronic report will calculate the sum of the other state revenues for each fund type. If preparing a paper report, enter the sum of the other state revenues for each fund type.

Total Intergovernmental – State

The electronic report will calculate Total Intergovernmental – State for each fund type. If preparing a paper report, enter the sum of all Intergovernmental – State, Health Programs, and State – Other reporting categories for each fund type.

Statement of Revenues – Intergovernmental – Federal Form

The purpose of this form is to report the county's revenues from the federal government.

Intergovernmental – Federal

Public Assistance Administration

Report revenues received from the federal government as reimbursement for administrative costs of county welfare and social service programs (e.g., administration for WIC).

Public Assistance Programs

Report revenues received from the federal government for families with dependent children, and any other direct assistance or low-income assistance programs (e.g., WIC). Note: Refer to Chapter 19 of the Accounting Standards and Procedures for Counties manual for more detailed information: http://www.sco.ca.gov/Files-ARD-Local/ASP_Manual.pdf.

Health Administration

Report revenues received from the federal government for administration of county health programs.

Aid for Construction

Report revenues received from the federal government for the construction of jails, hospitals, juvenile halls and camps, civil defense facilities, railroad crossings, and other capital projects.

Aid for Disaster

Report revenues received from the federal government for emergency disaster relief.

Forest Reserve Revenue

Report revenues received from the federal government as the county's share of the revenues of national forest areas.

Do not include rental payments for grazing lands. Report these revenues as Grazing.

In-Lieu Taxes

Report revenues received from the federal government as payments in-lieu of taxes and assessments. Include in-lieu payments of Federal Housing Authorities.

Federal – Other

Workforce Investment Act (WIA)

Report revenues received from the federal government under the Workforce Investment Act.

Community Development Block Grant

Report revenues received from the federal government under the Community Development Block Grant.

Health and Mental Health Grants

Report revenues received from the federal government grants for health and mental health services.

Community Oriented Policing Services (COPS)

Report revenues received from the federal government grants for Community Oriented Policing Services.

Office of Criminal Justice Planning (OCJP)

Report revenues received from the federal government from the Office of Criminal Justice Planning.

DEA Programs/Drug and Alcohol Programs

Report revenues received from the federal government for Drug Enforcement Administration and drug and alcohol programs.

DA Programs – Family/Child

Report revenues received from the federal government for county attorney programs for families and children.

Grazing

Report rental payments for grazing lands received from the federal government.

Aging Programs

Report revenues received from the federal government for aging programs.

Senior Citizens Programs

Report revenues received from the federal government for senior citizens programs.

Road Projects

Report revenues received from the federal government for road projects.

Law Enforcement

Report revenues received from the federal government for law enforcement programs.

Other Federal – Other (Specify)

Report other federal revenues for which a specific reporting category has not otherwise been provided. Enter the source of the federal revenues and enter the amount in the correct fund type.

In this subform, report pass-through federal grants where the county is an intermediary government with either administrative or direct financial involvement with the pass-through grant. Input “Pass-through Grant” in Specify Other Federal – Other and enter the amount of the pass-through grant in the correct fund type.

Include:

- Flood control land receipts
- Research grants
- Operating support
- Funds for purchase of surplus equipment for civil defense

The electronic report will calculate the sum of the other federal revenues for each fund type. If preparing a paper report, enter the sum of the other federal revenues for each fund type.

Total Intergovernmental – Federal

The electronic report will calculate Total Intergovernmental – Federal for each fund type. If preparing a paper report, enter the sum of all Intergovernmental – Federal and Federal – Other reporting categories for each fund type.

Statement of Revenues – Other In-Lieu Taxes and Intergovernmental – Other Form

The purpose of this form is to report the county's revenues from other in-lieu taxes and from governments other than the federal or state governments.

Other In-Lieu Taxes

Other In-Lieu Taxes (Specify)

Report other in-lieu taxes for which a specific reporting category has not otherwise been provided. Enter the source of the in-lieu taxes and enter the amount in the correct fund type.

<u>Include:</u>

Payments from public housing authorities (other than federal)
Payments of in-lieu taxes from enterprise funds to the general fund

The electronic report will calculate the sum of the other in-lieu taxes for each fund type. If preparing a paper report, enter the sum of the other in-lieu taxes for each fund type.

Intergovernmental – Other

City/County

Report revenues received from a city or another county.

Redevelopment/Housing

Report revenues received from a redevelopment agency successor or a housing agency.

Special Districts/Joint Power Authority (JPA)

Report revenues received from a special purpose district including joint power authorities.

Other Intergovernmental – Other (Specify)

Report other intergovernmental revenues for which a specific reporting category has not otherwise been provided. Enter the source of the intergovernmental revenues and enter the amount in the correct fund type.

Include Agency Fund – Prop. 10 Commission revenue.

The electronic report will calculate the sum of the other intergovernmental revenues for each fund type. If preparing a paper report, enter the sum of the other intergovernmental revenues for each fund type.

Total Intergovernmental – Other

The electronic report will calculate Total Intergovernmental – Other for each fund type. If preparing a paper report, enter the sum of all Intergovernmental – Other reporting categories for each fund type.

Statement of Revenues – Charges for Current Services Form

The purpose of this form is to report the county’s revenues from current service charges.

Specific Instructions

Provide amounts only for services accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds). Do not include amounts for services provided by proprietary fund types (enterprise funds and internal service funds).

Charges for Current Services

Assessments and Tax Collection Fees

Report revenues from tax segregation and collection of taxes on behalf of other governmental agencies.

Include:

SB 813 – Administrative costs
Sale of Indices
Tax Collector’s $150 per parcel
Sale of copies of Assessment Roll
County share of redemption fees
Reimbursement for tax-defaulted land sales
Document fees charged by the assessor, tax collector, and auditor

Do not include:

Special assessment levies against specified properties to defray all or part of a specific improvement or service benefiting these properties — Report these revenues on the Special Benefit Assessments form as Operations.

Property Transfer Tax — Report these revenues on the Taxes: Property Tax and Taxes – Other form as Property Transfer.

Property Tax Administrative Fees

Report the administrative fees charged to cities, redevelopment agencies, and special districts, for the costs incurred related to property tax administration per Revenue and Taxation Code Section 97, effective July 1, 1990 (SB 2557, Statutes of 1990). The electronic report will calculate Property Tax Administrative Fees for each fund type. If preparing a paper report, enter the sum of all Property Tax Administrative Fees reporting subcategories (Cities, Redevelopment Agencies, and Special Districts) for each fund type.

Cities

Record the county’s property tax and administrative fees for cities.

Redevelopment Agencies

Record the county's property tax and administrative fees for redevelopment agencies.

Special Districts

Record the county's property tax and administrative fees for special districts.

Auditing and Accounting Fees

Report revenues received for performing audits, accounting, and systems services for counties and other governmental agencies.

Communication Services

Report revenues received for telephone and other communication services provided under contract to other government agencies and quasi-county agencies.

Election Services

Report revenues received for election services.

Include:

- Services provided to governmental agencies under contract
- Charges for consolidating elections
- Rental of voting booths

Legal Services

Report revenues received for legal services.

Include:

- Recoveries for services of public defender
- Legal services for other governmental agencies
- City prosecution services provided under contract
- Legal services provided in connection with the public administrator's duties

Planning and Engineering Services

Report revenues received for planning and engineering services.

Include:

- Legal advertising required by planning ordinance
- Sale of plans and specifications
- Sale of blueprints
- Subdivision fees
- Traffic surveys
- Planning services provided to cities under contract
- Engineering services provided to cities under contract
- Plan or map checking fees (when not an integral part of permits listed below).

Do not include building permits, electric permits, or plumbing permits for construction or alternations — Report these revenues on the Special Benefit Assessments and Licenses, Permits, and Franchises form as Construction Permits.

Agricultural Services

Report revenues received for agricultural services.

Include:

- Enforcement of pest quarantine program for state rodent abatement
- Noxious weed abatement
- Quarantine inspection fees
- Standardization inspection fees for fruits, vegetables, milk, eggs, poultry, honey, aviaries, and nurseries

Civil Process Services

Report revenues received for civil process services.

Include:

- Garnishment fees
- Fees charged by auditor for filing abstract of judgment
- Subpoenaing witnesses
- Summoning trial juries
- Posting, advertising, or conducting sales of real or personal property
- Fees and mileage for serving or executing notices, writs, levies of attachments, and warrants of orders

Court Fees and Costs

Report court fees and costs retained by the county. Exclude trial court-related service fees unless these fees result from a contractual agreement between the county and the state trial courts to provide services.

Include:

- Probate filing fees
- Notary fees
- Fees for preparing abstracts
- Transcript fees
- Naturalization fees
- Civil filing fees
- Fees for issuance of writs, orders, and certificates
- Court-related contractual service revenues (e.g., court security (sheriff/marshal), court reporter).

Do not include revenues passed-through to the state.

Booking Fees

Report fees imposed to recover county costs incurred in processing or booking persons in a county facility, who are arrested by employees of other local agencies, colleges, or universities. Refer to Government Code section 29550 for more information (SB 2557, Statutes of 1990).

Estate Fees

Report revenues received for providing services for administering estates.

Include:

- Handling charges for deposits by public administrator
- Compensation from estate of wards for public guardian
- Statutory and extraordinary fees allowed public administrator for administering estates

Humane Services

Report revenues received for humane services.

Include:

- Placement fees
- Vaccination fees
- Sale of animal carcasses
- Veterinarian services provided to city zoos
- Boarding fees
- Impounding fees

Law Enforcement Services

Report revenues received for law enforcement services.

Include:

- Transportation of prisoners
- Law enforcement services provided to governmental agencies under contract

Recording Fees

Report all recording and related fees. These fees are not limited to those collected by the clerk and the recorder.

Include:

- Recording services
- Corporation fees
- Certified copies of birth and death certificates
- Fictitious name fees
- Certified copies

Road and Street Services

Report revenues received for road and street services.

Include:

Payments for extraordinary maintenance of roads
Cooperative road projects with adjoining property owners
Street-side tree services provided to other governmental agencies under contract
Street maintenance, construction, striping, curb and gutter, and traffic signal work provided to other governmental agencies under contract

Health Fees

Report revenues received for health services.

Include:

Vaccination charges
Clinic fees, other than hospital
Search of health records
Preparation of medical reports
Milk and other sanitation inspection fees
Services provided to other governmental agencies under contract

Mental Health Services

Report revenues received for services provided under Mental Health Programs.

California Children's Services

Report revenues received for services provided under the California Children's program.

Sanitation Services

Report revenues received for sanitation services accounted for and reported in a governmental fund.

Include:

Sale of sewage by-products
Sewer connection charges
Service charges for use of mains and truck lines
Septic tank inspection and laboratory fees
Services provided to other governmental agencies under contract

Institutional Care and Services

Report revenues received for care provided in public and private institutions.

<u>Include:</u>

- Ambulance fees
- Work furlough program reimbursement
- Care of juvenile court wards
- Reimbursement for care in state institutions
- Board and care at juvenile halls
- Maintenance of prisoners
- Rental of wheelchairs, crutches, iron lungs, etc.
- Reimbursement for care in private institutions and boarding homes

Library Services

Report revenues received for library services.

<u>Include:</u>

- Book fines
- Lost or damaged books
- Reservation fees
- Film or other special material usage fees
- Services provided to other governmental agencies under contract

Parks and Recreation Fees

Report revenues received for the use of county recreational facilities accounted for and reported in a governmental fund.

<u>Include:</u>

- Boat usage fees
- Swimming pool fees
- Picnic area usage fees
- Small craft harbor facilities fees
- Archery fees
- Clubhouse usage fees
- Camping fees
- Parking fees from recreational facilities
- Golf and equipment usage fees
- Arts and crafts charges and sale of craft material
- Museum exhibit admission fees and lending service charges

<u>Charges for Current Services – Other</u>

Personnel Services

Report revenues received for personnel services.

Building Maintenance and Grounds Services

Report revenues received for building maintenance and grounds services.

Administrative Services

Report revenues received for administrative services.

Other Charges for Current Services – Other (Specify)

Report other charges for current services for which a specific reporting category has not otherwise been provided. Enter the source of the charges for current services and enter the amount in the correct fund type.

Include:

- Embalming fees
- Reimbursement for burials
- Fees for registration of bonds
- Microfilming fees
- Purchasing fees
- Indirect costs (OMB A-87)
- Adoption fees
- Educational services
- Fees for making payroll deductions
- Meals and quarters for employees
- Fees for certification of safety deposit box contents
- Equipment maintenance services to other governmental agencies
- Reimbursement of cost for eradication of weeds or other hazardous conditions

Do not include revenues for contractual services for court security or court reporters — Report these revenues as Court Fees and Costs.

The electronic report will calculate the sum for each fund type. If preparing a paper report, enter the sum of the other charges for current services for each fund type.

Total Charges for Current Services

The electronic report will calculate Total Charges for Current Services for each fund type. If preparing a paper report, enter the sum of all Charges for Current Services and Charges for Current Services – Other reporting categories for each fund type.

Do not include Cities, Redevelopment Agencies, and Special Districts subcategories of Property Tax Administrative Fees in this calculation — Report these subcategories in the Property Tax Administrative Fees amounts for each fund type.

Statement of Revenues – Miscellaneous Revenues and Total Revenues Form

The purpose of this form is to report the county's revenues from miscellaneous sources and to report total revenues.

Miscellaneous Revenues

Other Sales

Report all taxable sales unless specifically exempt (e.g., sales for resale, food products, sales in interstate commerce).

Include:

Salvage	Seeds
Indices	Surveys
Ordinances	Directories
Surplus county supplies	Poison for pest extermination
Maps	Fire prevention codes
Rock and gravel	Books, pamphlets, postcards
Reports produced for resale	Personal property sales by sheriff

Items purchased for resale (e.g., slides, tobacco, and candy)
Sales of items produced in vocational programs for aged and blind

Tobacco Settlement

Report revenues from the Tobacco Master Settlement Agreement.

Welfare Repayments

Report recoveries of welfare overpayments.

Cancelled Warrants

Report redeposited (cancelled) warrants.

Development Impact Fees

Report fees imposed on new development to pay for improvements and facilities for or to reduce the impact of the project. Also known as "AB 1600 fees", impact fees may not be used for day-to-day operating expenses. An ordinance or resolution establishing the fee must explain the connection between the development project and the fee. The fee amount must not exceed the cost of providing the service or improvement that the fee pays for.

Report Construction Development Taxes on the Statement of Revenues – Taxes: Property Taxes and Taxes – Other form. Report Construction Permits on the Statement of Revenues – Special Benefit Assessments and Licenses, Permits, and Franchises form.

Other Miscellaneous Revenues (Specify)

Report other miscellaneous revenues for which a specific reporting category has not otherwise been provided. Enter the source of the miscellaneous revenues and enter the amount in the correct fund type.

Include:

- Prisoner's unclaimed money
- Compensation insurance refunds
- Contributions from private trust funds
- Unclaimed money in county treasury
- Cash overages
- Insurance proceeds
- PERS refunds
- Workers' compensation refunds
- Witness/jury fees received from county employees
- Consultant fees received from county employees
- Contributions and donations from private entities
- Money seized in slot machines or other devices for gambling
- Redevelopment Agency Asset Liquidation
- Redevelopment Agency Property Liquidation

The electronic report will calculate the sum of the other miscellaneous revenues for each fund type. If preparing a paper report, enter the sum of the other miscellaneous revenues for each fund type.

Total Miscellaneous Revenues

The electronic report will calculate Total Miscellaneous Revenues for each fund type. If preparing a paper report, enter the sum of all Miscellaneous Revenues reporting categories for each fund type.

Total Revenues

The electronic report will calculate Total Revenues for each fund type. If preparing a paper report, enter the sum of Total Taxes, Total Special Benefit Assessments, Total Licenses, Permits, and Franchises, Total Fines, Forfeitures, and Penalties, Total Revenue from Use of Money and Property, Total Intergovernmental – State, Total Intergovernmental – Federal, Other In-Lieu Taxes, Total Intergovernmental – Other, Total Charges for Current Services, and Total Miscellaneous Revenues for each fund type.

Note: The electronic report will automatically carry forward Total Governmental Funds Totals Revenues to Governmental Funds Revenues on the Summary and Statistics form.

Statement of Expenditures – General Government

The Statement of Expenditures forms are presented by budget unit category. All expenditures should be classified into appropriately identified accounting or cost centers deemed necessary or desirable for budgetary control of financial operations. These budget units or cost centers should be further classified according to function and activity, and reported accordingly.

A “function” is a group of services aimed at accomplishing a certain purpose (e.g., "General Government", "Public Protection", "Public Ways and Facilities"). An “activity” is a specific line of work conducted by a county to perform its function (e.g., "Legislative and Administrative", "Finance", "Judicial", "Police Protection").

If a budget unit has multiple activities that must be allocated to various reporting categories, distribute or allocate these costs prior to completing this report. In cases where costs cannot be extracted directly from accounting records, the allocation should be based upon a reasonable estimate. It is possible that the expenditures of a budget unit will need to be allocated more than once.

Examples of activities that need to be reported within applicable functional categories are listed below. This listing is for illustrative purposes only and is not intended to be all-inclusive.

A county may have more or fewer reporting categories than those listed.

Note: All expenditure allocations should be made prior to completing the Statement of Expenditures forms in this report.

Budget Unit	Department	Functional Reporting Categories
Sheriff-Coroner	Sheriff	Public Protection – Police Protection
	Sheriff	Public Protection – Detention and Corrections
		• Adult Detention
		• Juvenile Detention
	Coroner	Public Protection – Protection – Other Coroner
Clerk-Recorder	County Clerk	Public Protection - Judicial
		• County Clerk
	Recorder	Public Protection – Protection - Other
		• Recorder

Budget Unit	Department	Functional Reporting Categories
	Clerk of the Board	General Governmental – Legislative and Administrative
		• Clerk of the Board
County Clerk	County Clerk	Public Protection – Judicial
		• County Clerk
	Elections	General Government – Elections
	Clerk of the Board	General Government – Legislative and Administrative
		• Clerk of the Board

The purpose of this form is to collect uniform financial information related to general government expenditures.

Legislative and Administrative

Report all expenditures under the direct control of, or in support of, the Legislative and Administrative activity: Board of Supervisors, Clerk of the Board, Administrative Officer, and Council of Governments.

Other Legislative and Administrative

Report all other legislative and administrative expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Legislative and Administrative

The electronic report will calculate Total Legislative and Administrative for each fund type. If preparing a paper report, enter the sum of all Legislative and Administrative reporting categories for each fund type.

Finance

Report all expenditures incurred to maintain control over and establish accountability for financial resources: Auditor-Controller, Treasurer-Tax Collector, Assessor, and Purchasing Agent.

Other Finance

Report all other finance expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Finance

The electronic report will calculate Total Finance for each fund type. If preparing a paper report, enter the sum of all Finance reporting categories for each fund type.

Counsel

Report all expenditures incurred to provide legal services and advice to other county departments: County Counsel and District Attorney (Legal Advice).

Other Counsel

Report all other counsel expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Counsel

The electronic report will calculate Total Counsel for each fund type. If preparing a paper report, enter the sum of all Counsel reporting categories for each fund type.

Personnel

Report all expenditures incurred to administer the personnel system (e.g., Civil Service Commission, Equal Employment Opportunity Program, Personnel Merit Board, and Labor Relations).

Elections

Report all expenditures incurred to provide services for regular or statewide elections as required by law (e.g., Registrar of Voters, primary elections, general elections, special elections). Include expenditures to provide special election services for a city, county, college, or special district.

Communications

Report all expenditures incurred to receive and transmit messages (e.g., telephone exchange, central dispatch, and radio communications).

Property Management

Report all expenditures incurred to maintain the grounds and to provide repair services for county-owned buildings.

Do not include debt service expenditures — Report debt service principal and interest expenditures on the Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures form.

Plant Acquisition

Report all noncapital outlay expenditures incurred to procure and construct major capital facilities that are not financed by proprietary funds, special assessments, or trust funds: Jails and Courts.

Other Plant Acquisition

Report all other noncapital outlay plant acquisition expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Do not include capital outlay expenditures in Plant Acquisition — Report capital outlay expenditures on the Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures form.

Total Plant Acquisition

The electronic report will calculate Total Plant Acquisition for each fund type. If preparing a paper report, enter the sum of all Plant Acquisition reporting categories for each fund type.

Promotion

Report all expenditures incurred to provide promotional activities (e.g., Chamber of Commerce, fairs, and expositions).

Other General Government

Report all other general government expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total General Government

The electronic report will calculate Total General Government for each fund type. If preparing a paper report, enter the sum of Total Legislative and Administrative, Total Finance, Total Counsel, Personnel, Elections, Communications, Property Management, Total Plant Acquisition, Promotion, and Other General Government for each fund type.

Statement of Expenditures – Public Protection Form

The purpose of this form is to collect uniform financial information related to public protection expenditures.

Judicial

Report all expenditures incurred to provide services for the administration of justice.

Do not include expenditures reported by the trial courts to the Administrative Office of the Courts for inclusion in the State Trial Court Operations Agency Fund.

Note: Trial Courts are funded by the state per the Trial Court Funding Act of 1997, Chapter 850/1997. Commencing with the 1998-99 report year, superior, municipal and justice court expenditures, court reporter, marshal, and sheriff trial court-related expenditures are no longer reported in the counties annual comprehensive financial report (ACFR).

Trial Court Maintenance of Effort (MOE) (GC 77201.1 – Remitted to the State)

Report Trial Court Maintenance of Effort (MOE) expenditures required by Gov. Code sections 77201.1(b) (1) and 77201.1(b) (2) for monies remitted to the State. Refer to GC section 77201.1 for more information.

Fifty Percent Excess Revenue Calculation (GC 77205 – Remitted to the State)

Report the 50% portion due to the State and remitted to the State Trial Court Improvement Fund in accordance with Gov. Code section 77205.

Other Trial Court (Include Nonrule 810 – Facility Related and MOE Penalties GC 68065)

Report all other trial court-related expenditures that are the responsibility of the county (e.g., court facility expenditures paid by the county, MOE penalties, trial court contractual agreement expenditures between the county and the trial courts (e.g., court sheriff security)). Provide a footnote describing what is included on this line.

Do not include expenditures accounted for in the State Trial Court Operations Agency Fund.

County Clerk

Report all expenditures incurred by the county clerk for the administration of justice. Include expenditures incurred in providing services to the superior court in a ministerial capacity, acting as custodian of records, and performing duties prescribed by law or court rule.

Grand Jury (Including Audit)

Report all expenditures incurred to perform investigations of possible misconduct by public officials, to make inquiries into the condition and management of prisoners within the county, and other allowable charges to the grand jury cost center.

District Attorney – Prosecution

Report all expenditures incurred by the district attorney to attend court and conduct on behalf of the people all prosecutions for public offenses, in addition to providing legal counsel to the grand jury.

Child Support Services

Report all expenditures incurred by the district attorney to obtain payments from parents for child-support enforcement activities.

Public Defender

Report all expenditures incurred to provide legal assistance to indigents (e.g., expenses incurred to provide suitable rooms for the use of the public defender, to purchase office furniture and supplies, to print or type the briefs of appeal on behalf of a defendant, other allowable charges to the public defender cost center).

Court Appointed Counsel

Report all expenditures incurred by court-appointed counsel to prosecute for public offenses or to defend litigation for the county.

Other Judicial

Report all other judicial expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

<u>Do not include</u> expenditures for contractual agreements for sheriff-provided security to the trial courts — Report these expenditures as Other Trial Court.

Total Judicial

The electronic report will calculate Total Judicial for each fund type. If preparing a paper report, enter the sum of all Judicial reporting categories for each fund type.

Police Protection

Report all expenditures incurred by the sheriff to prevent the commission of crime, to assist in the detection of crimes, and for other related services that may lead to a lawbreaker’s apprehension and punishment.

<u>Do not include</u> expenditures made under contractual agreement with the trial courts for sheriff-provided security — Report these expenditures as Other Trial Court.

Detention and Correction

Adult Detention

Report all expenditures incurred to support persons charged with or convicted of crimes, and maintained in the county jail or county adult detention facilities.

Juvenile Detention

Report all expenditures incurred to house wards of the juvenile court in juvenile homes, ranches, or camps.

Probation

Report all expenditures incurred to supervise persons who are released into the community as a result of receiving probation.

Other Detention and Correction

Report all other detention and correction expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Detention and Correction

The electronic report will calculate Total Detention and Correction for each fund type. If preparing a paper report, enter the sum of all Detention and Correction reporting categories for each fund type.

Fire Protection

Report all expenditures incurred to provide fire protection and prevention services. Include expenditures for the fire marshal, fire department, weed abatement (other than noxious), and state contracts for fire protection.

Flood Control – Soil and Water Conservation

Report all expenditures incurred to administer and engineer channel or levee construction and maintenance, and to check dams to prevent overflowing and flooding of streams and rivers.

Protective Inspection

Report all expenditures incurred to provide regulatory services to ensure the protection of agricultural products, buildings, and livestock; and to ensure the accuracy of all weighing and measuring devices and mechanical and electronic devices: Agricultural Commissioner, Building Inspector, Livestock Inspector, and Sealer of Weights and Measures.

Other Protective Inspection

Report all other protective inspection expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Protective Inspection

The electronic report will calculate Total Protective Inspection for each fund type. If preparing a paper report, enter the sum of all Protective Inspection reporting categories for each fund type.

Protection – Other

Report all expenditures incurred to provide regulatory and protection services not reported under any other activity of the Public Protection function: LAFCO (Local Agency Formation Commission), Recorder, Coroner, Emergency Services, Planning and Zoning, and Humane Services (Pound).

Report Environmental Protection Program services as Planning and Zoning.

Other Protection – Other

Report all other protection expenditures for which a specific reporting category has not otherwise been provided. Include Public Guardian-Conservator, fish and game propagation, cemeteries, and crossing guard activities. Provide a footnote describing what is included on this line.

Total Protection – Other

The electronic report will calculate Total Protection – Other for each fund type. If preparing a paper report, enter the sum of all Protection – Other reporting categories for each fund type.

Total Public Protection

The electronic report will calculate Total Public Protection for each fund type. If preparing a paper report, enter the sum of Total Judicial, Police Protection, Total Detention and Correction, Fire Protection, Flood Control – Soil and Water Conservation, Total Protective Inspection, and Total Protection – Other for each fund type.

Statement of Expenditures – Public Ways and Facilities, Health, and Sanitation Form

The purpose of this form is to collect uniform financial information related to public ways and facilities, health, and sanitation expenditures.

Specific Instructions

Provide amounts only for activities accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds).

Do not include amounts for activities provided by proprietary fund types (enterprise funds and internal service funds).

Public Ways and Facilities

Roads

Report all expenditures incurred to construct and maintain county roads and bridges (including ferries as part of a public road system), deep-water channels, and street lighting (if part of a road construction project).

Transportation Terminals

Report all expenditures incurred to maintain and operate harbors and ports accounted for and reported in a governmental fund.

Transportation Systems

Report all expenditures incurred for bus and rail operations accounted for and reported in a governmental fund.

Parking Facilities

Report all expenditures incurred for parking facilities accounted for and reported in a governmental fund.

Other Public Ways and Facilities

Report all other public ways and facilities expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Public Ways and Facilities

The electronic report will calculate Total Public Ways and Facilities for each fund type. If preparing a paper report, enter the sum of all Public Ways and Facilities reporting categories for each fund type.

Health

Public Health

Report all expenditures incurred to provide personal health, environmental health monitoring and enforcement, laboratory, health resources, and administration services. Include expenditures incurred to finance or purchase these services through grants, contracts, or agreements.

Personal Health:

Health Education	Maternal and Child Care
Public Health Nursing	Home Health
Health Services/Elderly	Nutrition
Tuberculosis	Immunization
AIDS	Family Planning
Child Health	California Children's Services
Dental Health	School Health
Adult Health	Infectious Disease
Health Services – Refugees	Sexually Transmitted Disease

Chronic Disease (heart, cancer, strokes, and diabetes)
Health Services – Agricultural Seasonal Workers

Environmental Health Monitoring and Enforcement:

Air Pollution	Water Supply
Noise Control	Vector Control
Radiological Health	Food and Drug Control
Health Inspections of Public Facilities	Housing

Animal Control (excluding humane services)
Waste Disposal (including solid and liquid waste)
Hazardous Material (including toxic substance control)

Laboratory:

Environmental	Disease Control

Health Resources:

Licensing Health Facilities	EMS/Disaster Coordination Training
Vital Statistics	

Administration:

- Personnel Services
- Business Services
- Administration (director's office and all managers)
- Fiscal (budgeting and accounting)
- Data Processing

Medical Care

Report all expenditures incurred to provide medical care services. Include expenditures incurred to provide medical care services on a contract basis.

Include:

- Ambulance Services
- Clinics (freestanding)
- Chronic Disease Centers

Mental Health

Report all expenditures incurred to promote mental health and to provide care for the mentally ill. Include expenditures paid to state institutions.

Drug and Alcohol Abuse Services

Report all expenditures incurred to alleviate and prevent alcohol and drug abuse.

Other Health

Report all other health expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Health

The electronic report will calculate Total Health for each fund type. If preparing a paper report, enter the sum of all Health reporting categories for each fund type.

Sanitation

Report all expenditures incurred to provide sanitation services accounted for and reported in a governmental fund.

Statement of Expenditures – Public Assistance Form

The purpose of this form is to collect uniform financial information related to public assistance expenditures.

Welfare

Administration

Report all expenditures incurred to administer public assistance cash grant programs.

Include:

Aid for Families with Dependent Children – Family Group
Aid for Families with Dependent Children – Unemployed Parent
Aid for Families with Dependent Children – Foster Care
Refugee Programs – Cash Assistance Program and Demonstration Project
Adoptions
CALWORKS-related administrative expenditures

Do not include expenditures related to general relief or social services — Report these expenditures under General Relief or Social Services.

Aid Programs Cash

Report all expenditures incurred to provide cash grant aid to public assistance recipients.

Include:

Aid for Families with Dependent Children – Family Group
Aid for Families with Dependent Children – Unemployed Parent
Aid for Families with Dependent Children – Foster Care
Refugee Programs – Cash Assistance Program and Demonstration Project
Adoptions
Welfare to Work

- CALWORKS-related program expenditures.
- Food Stamps

Do not include expenditures related to general relief or social services — Report these expenditures under General Relief or Social Services.

Other Welfare

Report all other welfare expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Welfare

The electronic report will calculate Total Welfare for each fund type. If preparing a paper report, enter the sum of all Welfare reporting categories for each fund type.

Social Services

Administration and Programs

Report all expenditures incurred to administer and provide social service programs.

Include:

- In-Home Supportive Services
- Housing Referral Services
- Out-of-Home Care Services for Adults
- Protective Services for Children
- Out-of-Home Care Services for Children
- Special Care for Children in their own homes
- Services to Alleviate or Prevent Family Problems
- Refugee Programs – Targeted Assistance Program

Other Social Services

Report all other social services expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Include:

- Supplemental Security Income (SSI)
- Emergency Assistance
- State Supplemental Payments (SSP)
- Emergency Loans
- Special Circumstances – Adults Only
- Total Social Services

Total Social Services

The electronic report will calculate Total Social Services for each fund type. If preparing a paper report, enter the sum of all Social Service reporting categories for each fund type.

General Relief

Aid to Indigents

Report all expenditures incurred to provide relief and support to all incompetent, poor, or indigent persons; and those incapacitated by age, disease, or accident and lawfully resident therein; when such persons are not supported and relieved by their relatives or friends, by their own means, or by state hospitals or other state or private institutions.

Indigent Burials

Report all expenditures incurred to bury indigents.

Other General Relief

Report all other general relief expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total General Relief

The electronic report will calculate Total General Relief for each fund type. If preparing a paper report, enter the sum of all General Relief reporting categories for each fund type.

Care of Court Wards

Report all expenditures incurred to provide public assistance support and care services to those persons who are in court custody.

Veterans Services

Report all expenditures incurred to provide services to veterans and their dependents relative to claiming procedures for benefits as provided by state and federal law.

Public Assistance – Other

Workforce Investment Act (WIA)

Report all expenditures incurred to administer the Workforce Investment Act.

Other Public Assistance – Other

Report all other public assistance expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Include:

- Vocational Training
- Aid to Victims of Crimes and Violence
- Day Care Centers
- Senior Citizens Programs
- Commission on Status of Women

Total Public Assistance – Other

The electronic report will calculate Total Public Assistance – Other for each fund type. If preparing a paper report, enter the sum of all Public Assistance – Other reporting categories for each fund type.

Total Public Assistance

The electronic report will calculate Total Public Assistance for each fund type. If preparing a paper report, enter the sum of Total Welfare, Total Social Services, Total General Relief, Care of Court Wards, Veterans Services, and Total Public Assistance – Other for each fund type.

Statement of Expenditures – Education and Recreation and Cultural Services Form

The purpose of this form is to collect uniform financial information related to education and cultural services expenditures.

Education

School Administration

Report all expenditures incurred to provide administrative, business, and instructional support services to county schools (e.g., superintendent of schools, development centers).

Library Services

Report all expenditures incurred to provide library services.

Agricultural Education

Report all expenditures incurred to provide agricultural education services.

Other Education

Report all other education expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Education

The electronic report will calculate Total Education for each fund type. If preparing a paper report, enter the sum of all Education reporting categories for each fund type.

Recreation and Cultural Services

Recreation Facilities

Report all expenditures incurred to maintain and operate recreation facilities (e.g., parks, playgrounds, swimming pools).

Cultural Services

Report all expenditures incurred to provide cultural activities (e.g., museums, art galleries, zoos).

Veterans Memorial Building

Report all expenditures incurred to maintain and operate veterans' memorial buildings.

Small Craft Harbors

Report all expenditures incurred to maintain and operate small craft harbors.

Other Recreation and Cultural Services

Report all other recreation and cultural services expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Recreation and Cultural Services

The electronic report will calculate Total Recreation and Cultural Services for each fund type. If preparing a paper report, enter the sum of all Recreation and Cultural Services reporting categories for each fund type.

Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures Form

The purpose of this form is to collect uniform financial information related to debt service and capital outlay expenditures and to report total expenditures.

Debt Service

Principal Payments on Long-Term Debt

Report principal payments on long-term debt. Financed purchases (lease-purchase agreements) with terms of 10 years or less are included here with other long-term debt. Do not include principal payments on lease-obligations (lease-purchase agreements with terms of over 10 years) or payments on intangible (right to use) leases in this entry. The amount reported should agree with the total of all of the Principal Paid in Current Fiscal Year for the Governmental fund type reported on the following 3 debt forms:

1. Long-Term Debt form for these debt types:
    a. General Obligation Bonds
    b. Revenue Bonds
    c. Certificates of Participation
    d. Pension Obligation Bonds
    e. Other Agency Debt
2. Other Long-Term Debt form for all debt types.
3. Construction Financing form for all debt types.

Note: The electronic report will automatically carry forward Total Governmental Funds Principal Payments on Long-Term Debt to Governmental Funds Debt Service on the Debt Service Reconciliation form.

Interest Payments on Long-Term Debt

Report interest payments on long-term debt. Include interest payments on all financed purchases, including lease-obligations, in this entry. Do not include interest payments on intangible (right to use) leases. The amount reported should agree with the total of all of the Interest Paid in Current Fiscal Year for the Governmental fund type reported on the following 4 debt forms:

1. Long-Term Debt form for these debt types:
    a. General Obligation Bonds
    b. Revenue Bonds
    c. Certificates of Participation
    d. Pension Obligation Bonds
    e. Other Agency Debt
2. Other Long-Term Debt form for all debt types.
3. Construction Financing form for all debt types.
4. Lease Obligations (Purchase Agreement) form for all debt types.

Note: The electronic report will automatically carry forward Total Governmental Funds Interest Payments on Long-Term Debt to Governmental Funds Debt Service on the Debt Service Reconciliation form.

Principal Payments on Lease Obligations (Purchase Agreements)

Report principal payments for lease-obligations (lease-purchase agreements with terms of over 10 years). The amount reported should agree with the total of all Principal Paid in Current Fiscal Year for the governmental fund type reported on the Lease Obligations (Purchase Agreements) form.

Note: The electronic report will automatically carry forward Total Governmental Funds Principal Payments on Lease Obligations (Purchase Agreements) to Governmental Funds Debt Service on the Debt Service Reconciliation form.

Principal and Interest on Short-Term Notes and Warrants

Report principal and interest payments on notes and warrants that have an original duration of less than one year.

Principal and Interest on Lease Financing

Report principal and interest payments made against liabilities related to intangible (right-to-use) leases.

Principal and Interest on SBITA Financing

Report principal and interest payments made against liabilities related to subscription-based IT arrangements.

Other Debt Service

Report all other debt service for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Debt Service

The electronic report will calculate Total Debt Service for each fund type. If preparing a paper report, enter the sum of all Debt Service reporting categories for each fund type.

Capital Outlay

Report expenditures incurred to acquire or construct capital facilities financed by a governmental fund, typically a capital projects fund. Include expenditures for all capital assets acquired for use by a governmental fund.

General Government

Report capital outlays for the general government expenditure function.

Public Protection

Report capital outlays for the public protection expenditure function.

Public Ways and Facilities

Report capital outlays for the public ways and facilities expenditure function.

Health and Sanitation

Report capital outlays for the health and sanitation expenditure functions.

Public Assistance

Report capital outlays for the public assistance expenditure function.

Education

Report capital outlays for the education expenditure function.

Recreation and Cultural Services

Report capital outlays for the recreation and cultural services expenditure function.

Total Capital Outlay

The electronic report will calculate Total Capital Outlay for each fund type. If preparing a paper report, enter the sum of all Capital Outlay reporting categories for each fund type.

Total Expenditures

The electronic report will calculate Total Expenditures for each fund type. If preparing a paper report, enter the sum of Total General Government, Total Public Protection, Total Public Ways and Facilities, Total Health, Sanitation, Total Public Assistance, Total Education, Total Recreation and Cultural Services, Total Debt Service, and Total Capital Outlay for each fund type.

Note: The electronic report will automatically carry forward Total Governmental Funds Total Expenditures to Governmental Funds Expenditures/Expenses on the Summary and Statistics form.

Other Financing Sources (Uses) and Changes in Fund Balances Form

The purpose of this form is to collect uniform financial information related to governmental fund other financing sources (uses), special and extraordinary items, and fund balances (deficits).

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate Excess (Deficiency) of Revenues Over (Under) Expenditures for each fund type. If preparing a paper report, subtract the Total Expenditures on the Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures form from the Total Revenues on the Statement of Revenues – Miscellaneous Revenues and Total Revenues form and enter the result for each fund type.

Other Financing Sources (Uses)

Other financing sources are “nonrevenue” increases in fund balance and other financing uses are “nonexpenditure” decreases in fund balance for governmental funds.

Lease Financing

Report the amount of financing applicable to current capital outlays for intangible (right-to-use) leases. Per GASB Statement No.87, paragraphs 35 and 36, both an expenditure and other financing source should be reported in the period the lease is initially recognized, measured on a basis consistent with the lease liability, and reported according to governmental fund accounting principles. Report lease financing payments separately under debt service.

Note: Do not include financing applicable to lease-purchase agreements (financed purchases) on this line. Report them in Construction Financing and Other Long-Term Debt.

SBITA Financing

Report the amount of financing applicable to current capital outlays for intangible subscription-based IT arrangements. Both an expenditure and other financing source should be reported in the period the intangible asset is initially recognized, measured on a basis consistent with the subscription-based IT liability, and reported according to governmental fund accounting principles. Report SBITA financing payments separately under debt service.

Long-Term Debt – Bonds, COP, and Other Agency Debt

Report proceeds from the issuance of debt that has an original maturity of more than one year. The amount calculated for Total Governmental Funds Long-Term Debt – Bonds, COP, and Other Agency Debt should agree with the total of all of the Principal Issued in Current Fiscal Year for the Governmental fund type reported on the Long-term Debt - Bonds and COPs form for the General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt debt types.

Note: Proceeds from issuing refunding bonds should not be included in the Long-Term Debt Proceeds. Report proceeds from issuing refunding bonds in Refunding Bonds Proceeds.

Construction Financing and Other Long-Term Debt

Report proceeds from the issuance of debt that has an original maturity of more than one year. The amount calculated for Total Governmental Funds Construction Financing and Other Long-Term Debt should agree with the total of all of the Principal Issued in Current Fiscal Year for the Governmental fund type reported on the Other Long-Term Debt form, the Construction Financing form, and the Lease Obligations (Purchase Agreements) form for all debt types.

Proceeds from Refinancing on Loans, Notes, and Other

Report proceeds from refinancing loans, notes, and other debts.

Payments to Refinanced Loans, Notes, and Other

Report payments to refinance loans, notes, and other debts. Enter the amount as a negative value.

Refunding Bonds Proceeds

Report proceeds from issuing refunding bonds.

Premium on Bonds Issued

Report proceeds from original issue premiums.

Discount on Bonds Issued

Report an original issue discount when the county accepts less than the face value of bonds issued. Enter the amount as a negative value.

Payment to Refunded Bond Escrow Agent

Report proceeds from refunding bonds placed into escrow resulting in defeasance of debt. Enter the amount as a negative value.

Demand Bonds

Demand bonds are bonds issued by the local entity that might be redeemed much earlier than planned. Under this condition, these bonds must be reported as fund liabilities in governmental funds unless they meet specific criteria that eliminate any possibility that the government will need to provide resources to repay them within one year of the end of the reporting period.

Report the following:

1. Debt service on demand bonds classified as fund liabilities. Enter the amount as a positive value (“other financing source”). Note: Report an equal corresponding expenditure for debt service on the Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures form in Other Debt Service.
2. The reclassification of demand bonds as a fund liability if the bonds no longer meet the criteria that eliminate any possibility that the local entity will need to provide resources to repay them within one year of the end of the reporting period. Enter the amount as a negative value (“other financing use”).

Note: These are two separate situations: In situation 1, the demand bonds are already classified as fund liabilities. In situation 2, the demand bonds were exempt from being reported as fund liabilities because they met certain criteria. However, during the reporting period these bonds failed to meet the criteria and must be reclassified as fund liabilities.

Proceeds from Sale of Capital Assets

Report proceeds from the sale of capital assets unless they are clearly insignificant or need to be reported as a special item.

Insurance Recoveries

Report proceeds from insurance recoveries unless they are clearly insignificant or need to be reported as an extraordinary item.

Transfers In

Report funds transferred from the county's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is from.

Transfers Out

Report funds transferred to the county's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where the transfer is going. Enter the amount as a negative value.

Other Financing Sources (Uses) - Other

Report other financing sources or uses for which a specific reporting category has not otherwise been provided. Enter other financing uses as a negative value. Provide a footnote describing what is included on this line.

Total Other Financing Sources (Uses)

The electronic report will calculate Total Other Financing Sources (Uses) for each fund type. If preparing a paper report, enter the sum of all Other Financing Sources (Uses) reporting categories for each fund type.

Note: The electronic report will automatically carry forward Total Governmental Funds Total Other Financing Sources (Uses) to Other Financing Sources (Uses) on the Summary and Statistics form.

Special and Extraordinary Items

Special and extraordinary items involve significant transactions or other events that are unusual in nature and/or infrequent in occurrence. Accounting Principles Board Opinion No. 30 defines the terms "unusual in nature" and "infrequency of occurrence".

Special Item

Report significant transactions or other events within management control that are either unusual in nature or infrequent in occurrence. Include transfers of operations. Provide a footnote describing what is included on this line.

Extraordinary Item

Report significant transactions or other events that are both unusual in nature and infrequent in occurrence. Provide a footnote describing what is included on this line.

Total Special and Extraordinary Items

The electronic report will calculate Total Special and Extraordinary Items for each fund type. If preparing a paper report, enter the sum of all Special and Extraordinary Items reporting categories for each fund type.

Note: The electronic report will automatically carry forward Total Governmental Funds Total Special and Extraordinary Items to Special and Extraordinary Items on the Summary and Statistics form.

Net Change in Fund Balances

The electronic report will calculate Net Change in Fund Balances for each fund type. If preparing a paper report, enter the sum of Excess (Deficiency) of Revenues Over (Under) Expenditures, Total Other Financing Sources (Uses), and Total Special and Extraordinary Items for each fund type.

Fund Balances (Deficits), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Fund Balances (Deficits), End of Fiscal Year for each fund type from the county’s prior-year report. If preparing a paper report, enter the amount reported as Fund Balances (Deficits), End of Fiscal Year for each fund type from the county’s prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment(s) to fund balance(s).

Fund Balances (Deficits), End of Fiscal Year

The electronic report will calculate Fund Balances (Deficits), End of Fiscal Year for each fund type. If preparing a paper report, enter the sum of Net Change in Fund Balances; Fund Balances (Deficits), Beginning of Fiscal Year; and Adjustment for each fund type.

Note: Fund Balance (Deficit), End of Fiscal Year on this form must equal to Total Fund Balances (Deficits) on the Balance Sheet form for each fund type and for Total Governmental Funds.

Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form

The purpose of this form is to collect uniform financial information related to fiduciary funds. Report the accounting information for the four fiduciary fund types as instructed for fiduciary activities. Refer to the Statement of Fiduciary Net Position – Fiduciary Funds form instructions for the definition of the fiduciary funds.

Additions

Contributions

Employer

Report the amount of employer contributions. Employer contributions subsequent to the measurement date of the net pension/net OPEB liability are required to be reported as deferred outflows of resources.

Plan Members

Report the amount of member contributions. Include subsidies of member contributions by the employer.

Private Contributions

Report the amount of private contributions other than employer or plan members.

Contributions to Pooled Investments

Report the amount of contributions to investment pools and separately identify in the footnotes any amounts of external investment pools included in custodial funds.

Other Contributions

Report contributions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

Total Contributions

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

Investment Income (Loss)

Net Appreciation (Depreciation) in Fair Value of Investments

Report realized gains and losses of investments bought and sold during the reporting period and unrealized gains and losses resulting from the appreciation or depreciation in the fair value of investments held during the year. The amount reported should not be net of investment management and custodial fees.

Interest

Report monies earned on cash deposits, bonds, and other investments. Include amortization of premiums and discounts on debt securities and interest income on leases.

Dividends

Report earnings and distributions from stocks.

Other Investment Income

Report all other investment income for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

(Investment Expense)

Report all investment-related expenses as a negative value. Include investment management, investment consultant, and custodial fees.

Securities Lending Income (Loss)

Securities Lending Income

Report income earned from securities lending transactions and reinvesting cash collateral.

(Securities Lending Expense)

Report the costs of securities lending transactions as a negative value. Include rebates paid to borrowers and fees paid to lending agents.

Net Securities Lending Income (Loss)

The electronic report will calculate Net Securities Lending Income (Loss). If preparing a paper report, enter the sum of Securities Lending Income and (Securities Lending Expense)

Net Investment Income (Loss)

The electronic report will calculate Net Investment Income (Loss). If preparing a paper report, enter the sum of Net Appreciation (Depreciation) in Fair Value of Investments, Interest, Dividends, Other Investment Income, (Investment Expense), and Net Securities Lending Income (Loss).

Tax Revenues

Report tax revenues that meet criteria for fiduciary activities (see “Definitions and Terminology” in the instructions).

Receipts from Depositors

Report the amount of money received from depositors.

Other Additions

Report other additions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

Total Additions

The electronic report will calculate Total Additions. If preparing a paper report, enter the sum of Total Contributions, Net Investment Income (Loss), Receipts from Depositors, and Other Additions.

Deductions

Benefit Payments

Report pension, annuity, cost-of-living, and lump sum payments due to service retirement. Also include survivor continuance benefits, cost-of-living allowances to members retired due to total and permanent disability, payments due to partial and temporary disability, payments made to members from employer contributions prior to normal or early retirement age, death benefits, life insurance premium payments, and other ancillary benefit payments.

Refunds of Contributions

Report refunds of contributions, including interest, to a member upon separation from service, to the member's beneficiary upon his/her death, or to the employer. Include member withdrawals.

Administrative Expenses

Report administrative and management costs pertaining to the fiduciary funds. Include actuarial services and audit service costs.

Payments to and for Depositors

Report payments made to and for depositors.

Distributions from Pooled Investments

Report distributions to participants of investment income earned from the investment pool transactions and separately identify in the footnotes any distributions from external investment pools included in custodial funds.

Other Deductions

Report all other deductions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

Total Deductions

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

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, subtract Total Deductions from Total Additions and enter the result.

Net Position (Deficit), Beginning of Fiscal Year

The electronic report will carry forward the amount reported as Net Position (Deficit), End of Fiscal Year from the prior-year report. If preparing a paper report, enter the amount reported as Net Position (Deficit), End of Fiscal Year from the prior-year report.

Adjustment

Report adjustments to Net Position (Deficit) that should not be included as additions or deductions in the Statement of Changes in Fiduciary Net Position. Examples would be adjustments due to an accounting principle change or prior-period adjustments.

Reason for Adjustment

Briefly explain the adjustment(s) to Net Position (Deficit).

Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Net Position; Net Position (Deficit), Beginning of Fiscal Year; and Adjustment.

Note: Net Position (Deficit), End of Fiscal Year must equal the sum of Total Net Position on the Statement of Fiduciary Net Position form for each fund type.

Long-Term Debt – Bonds and COPs Form

The purpose of the Long-term Debt - Bonds and COPs form is to report all bonds and similar indebtedness of the local agency per Government Code Section 53892.2. The types of debt included in this form are all issues of general obligation bonds, revenue bonds, improvement district bonds, limited obligation bonds, special assessment bonds, certificates of participation, other agency debt, and nonagency debt.

Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos bonds, Marks-Roos bonds, and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should be reported on the Long-Term Debt – Bonds and COPs form.

Loans, notes, time warrants, and similar types of debt are reported on the Other Long-Term Debt form. Lease-purchase agreements are reported on either the Lease Obligations (Purchase Agreements) form if the agreement is more than10 years or the Other Long-Term Debt form if 10 years or less.

Note: Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an Adjustment to Principal in Current Fiscal Year.
3. Describe the reason for the adjustment in Reason for Adjustment to Principal in Current Fiscal Year.

Specific Instructions

Report each debt on a separate form. Report principal and interest payments on bonds and COPs on this form. Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the Purpose of Debt, Nature of Revenue Pledged, Debt Type, Year of Issue, and Principal Authorized for each new debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

Purpose of Debt

Briefly describe the purpose for which the debt was issued.

Nature of Revenue Pledged

Briefly describe the nature of revenues pledged for the debt. For the general obligation bonds, improvement district bonds, and revenues bonds, state the revenue source pledged as additional security, other than the revenue committed for debt payment. For limited obligation bonds, which are paid solely from pledged revenue, state the nature and source of taxes from which principal and interest are paid. For special assessment bonds, state the nature of any source other than special assessments.

Percent of Pledge

Report the percentage of revenue pledged rounded to the nearest hundredth (e.g., 99.99). This percentage represents the extent of pledged revenues. For the general obligation bonds, improvement district bonds, and revenues bonds, this percentage represents the extent of revenue source pledged as additional security, other than the revenue committed for debt payment. For special assessment bonds, this percentage represents the extent of source other than special assessments.

Debt Type

Select the type of debt that was issued.

The characteristics of the various debt types are as follows:

General Obligation Bonds – The principal and interest are payable from property taxes or assessments levied by the local agency.

Revenue Bonds – The indebtedness is payable from funds other than the proceeds of ad valorem taxes or the proceeds of assessments levied without limitation as to rate or amount by the local agency upon property in the local agency.

Improvement District – The principal and interest are payable from property taxes or assessments levied by the local agency.

1911 Act Bonds – Obligation authorized by Street and Highway Code Section 5000 et seq. The local agency has no obligation to the bondholder except to forward any money paid by the benefited property owners.

1913 Act Bond – Obligation authorized by Street and Highway Code Section 10000 et seq.

1915 Act Bonds – Obligation was authorized by Street and Highway Code Section 8500 et seq. The local agency maintains a contingent liability. In the case of delinquent payments, the local agency 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 local agency.

Other Special Assessment Bonds – Other special assessment bonds not otherwise reported.

Certificates of Participation – Lease financing agreements in the form of tax-exempt securities similar to bonds.

Mello-Roos Bonds – Obligations authorized under the Mello-Roos Community Facilities Act of 1982.

Marks-Roos Bonds – Obligations authorized under the Marks-Roos Local Bond Pooling Act of 1985.

Pension Obligation Bonds – Bonds issued to finance one or more elements of pension obligations.

Other Agency Debt – Other agency bonds or similar debt for which a specific debt type has not otherwise been provided. Other Agency Debt is reported on the local agency's financial statements. For agency bonds or similar debt in default, include in Other Agency Debt the principal and interest paid by an insurer that the local agency is required to repay to the insurer.

Other Nonagency Debt – Other nonagency bonds or similar debt for which a specific debt type has not otherwise been provided. Other Nonagency Debt is not reported on the local agency's financial statements.

Note: The information on this form for Improvement District (1911 Act, 1913 Act, and 1915 Act) bonds, Other Special Assessment bonds, Mello-Roos and Marks-Roos bonds, and Other Nonagency Debt are generally liabilities of property owners to bondholders and are not primary liabilities of the local agency. Unless the debt is backed fully by the faith and credit of the government, or is backed fully or partly by some other type of general government commitment, any transactions and balances related to these bonds should not be reported elsewhere in the Financial Transactions Report.

Fund Type

Select the fund type used to account for the debt (Governmental, Internal Service, or Enterprise). If the "Governmental" fund type is selected, the electronic report will automatically carry forward the debt service payments and the Principal Payable, End of Fiscal Year to the Debt Service Reconciliation Report and the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form, respectively.

If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward the interest payment and the Principal Payable (current portion and noncurrent portion) to the Debt Service Reconciliation Report and the Statement of Net Position form, respectively.

Year of Issue

Report the first year the debt was issued.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized whether or not the amount was fully issued.

Principal Issued to Date

Report the face value of debt issued to date. Also, report the face value of debt issued in the current fiscal year in Principal Issued in Current Fiscal Year. Report any discount or premium at the time bonds are issued in Bond Discount/Premium at Issuance in Current Fiscal Year.

Principal Unspent

Report the principal amount issued that has not been spent and is reserved in designated account(s), as of the end of the current fiscal year.

Principal Payable, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Principal Payable, End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Principal Payable, End of Fiscal Year from the local agency's prior-year report.

Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. Include the current-year unamortized bond discount or premium of existing debt that was not previously reported.

Note: If the "Governmental" fund type is selected, Principal Payable, End of Fiscal Year should agree with the financial statement payable for the debt issue after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, Principal Payable, Current Portion should agree with the financial statement amount due within one year for the debt issue after adjustment. Principal Payable, Noncurrent Portion should agree with the financial statement payable for the debt issue after adjustment.

Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

Principal Issued in Current Fiscal Year

Report the face value of debt issued during the current fiscal year. Also, include the face value of debt issued in Principal Issued to Date. For debt issued with a discount or a premium, report the discount as a negative value and the premium as a positive value in Bond Discount/Premium at Issuance in Current Fiscal Year.

Bond Discount/Premium at Issuance in Current Fiscal Year

Report a discount or a premium from face value at the time of bonds issuance. Enter a negative value for the discount and a positive value for the premium.

Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward Principal Paid in Current Fiscal Year to the Debt Service Reconciliation Report for these debt types: General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt.

Bond Discount/Premium Amortized in Current Fiscal Year

Report a discount or a premium amortized during the current fiscal year. Enter a negative value for the amortized discount and a positive value for the amortized premium.

Principal Defeased in Current Fiscal Year

Report the amount of principal defeased, including refunded debt, in the current fiscal year.

Principal Payable, End of Fiscal Year

The electronic report will calculate Principal Payable, End of Fiscal Year. If preparing a paper report, enter the sum of Principal Payable, Beginning of Fiscal Year; Adjustment to Principal in Current Fiscal Year; Principal Issued in Current Fiscal Year; and Bond Discount/Premium at Issuance in Current Fiscal Year; minus the sum of Principal Paid in Current Fiscal Year; Bond Discount/Premium Amortized in Current Fiscal Year; and Principal Defeased in Current Fiscal Year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward Principal Payable, End of Fiscal Year to the Noncurrent Liabilities section on the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form based on the selected Debt Type.

Principal Payable, Current Portion

Report the amount of principal payable that is due within one year of the end of the current fiscal year.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Principal Payable, Current Portion to Long-Term Debt, Due Within One Year on the Statement of Net Position form.

Principal Payable, Noncurrent Portion

The electronic report will calculate Principal Payable, Noncurrent Portion. If preparing a paper report, subtract Principal Payable, Current Portion from Principal Payable, End of Fiscal Year and enter the result.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Principal Payable, Noncurrent Portion to the Noncurrent Liabilities section on the Statement of Net Position form based on the selected Debt Type.

Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

Note: The electronic report will automatically carry forward Interest Paid in Current Fiscal Year to the Debt Service Reconciliation Report for these debt types: General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt for all fund types.

Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default.

Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

Note: "Default" means failure to pay the principal of or the interest on a debt obligation, or failure to make other payment to the holder or owner of a debt obligation, in the full amount and at the time provided for in the contractual agreement with respect thereto, unless the time for such payment has been extended by the owner or holder of the debt obligation without penalty or premium and without effect of subjecting the local agency to the initiation of remedies pertaining to such debt obligation or other debt obligations.

Amount Held in Reserve

Report the amount held in a reserve account in accordance with the debt agreement.

Other Long-Term Debt – Loans, Notes, and Other Form

The purpose of the Other Long-Term Debt form is to report the local agency's general long-term indebtedness not reported on the other debt forms:

- Bonds and similar indebtedness are reported on the Long-Term Debt (Bonds and COPs) form.
- Construction debts financed by the United States or the State of California are reported on the Construction Financing (Federal and State) form.
- Lease-purchase agreements of more than 10 years are reported on the Lease Obligations (Purchase Agreements) form.

Note: Intangible (right-to-use) leases are not included on the long-term debt forms and are entered directly on the financial statement forms.

Do not include commercial paper in this form. Any commercial paper liability should be entered directly on the financial statement forms.

The types of other long-term indebtedness in this form include loans, notes, and other debts, including lease-purchase agreements of 10 years or less, installment-purchase contracts, time warrants, judgments, and other claims.

Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an Adjustment to Principal in Current Fiscal Year.
3. Describe the reason in Reason for Adjustment to Principal in Current Fiscal Year.

Specific Instructions

Report each debt on a separate form. Report principal and interest payments on loans, notes, and other on this form. Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the Purpose of Debt, Nature of Revenue Pledged, Debt Type, Year of Issue, and Principal Authorized for each new debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

Note: Other long-term indebtedness is expected to be financed over a period longer than one (1) year. Do not include any debts in this form if the obligation is for less than one (1) year. Do not include tax anticipation notes in this form because the obligation is for less than one (1) year.

For each specified Debt Type, list the debt chronologically starting with the earliest issue.

Purpose of Debt

Briefly describe the purpose for which the debt was issued.

Nature of Revenue Pledged

Briefly describe the nature and extent of revenues pledged as additional security for the debt.

Debt Type

Select the type of debt that was issued (Loans, Notes, or Other). Report lease-purchase agreements that are less than ten years in maturity in the “Other” Debt Type.

Report lease-purchase agreements that are less than ten years in maturity on this form and select “Other” for the type of debt.

Fund Type

Select the fund type used to account for the debt (Governmental, Internal Service, or Enterprise).

If the “Governmental” fund type is selected, the electronic report will automatically carry forward the debt service payments and the Principal Outstanding, End of Fiscal Year to the Debt Service Reconciliation Report and the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form, respectively.

If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward the interest payment and the Principal Outstanding (current portion and noncurrent portion) to the Debt Service Reconciliation Report and the Statement of Net Position form, respectively.

Year of Issue

Report the first year the debt was incurred.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized, whether or not the amount was fully received. If reporting lease-purchase agreements that are less than ten years in maturity, input the present value of the total lease principal over the term of the lease.

Principal Received to Date

Report the total principal amount received to date.

Principal Unspent

Report the principal amount not spent as of the end of the current fiscal year.

Principal Outstanding, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Principal Outstanding, End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Principal Outstanding, End of Fiscal Year from the local agency's prior-year report.

Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year.

If the "Governmental" fund type is selected, Principal Outstanding, End of Fiscal Year should agree with the financial statement payable for the debt after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, Principal Outstanding, Current Portion should agree with the financial statement amount due within one year for the debt after adjustment. Principal Outstanding, Noncurrent Portion should agree with the financial statement payable for the debt after adjustment.

Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

Principal Received in Current Fiscal Year

Report the amount of principal received on the debt during the current fiscal year.

Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward Principal Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types.

Principal Refinanced in Current Fiscal Year

Report the amount of principal refinanced during the current fiscal year.

Principal Outstanding, End of Fiscal Year

The electronic report will calculate Principal Outstanding, End of Fiscal Year. If preparing a paper report, enter the sum of Principal Outstanding, Beginning of Fiscal Year; Adjustment to Principal in Current Fiscal Year; and Principal Received in Current Fiscal Year; minus the sum of Principal Paid in Current Fiscal Year and Principal Refinanced in Current Fiscal Year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward Principal Outstanding, End of Fiscal Year to the Noncurrent Liabilities section on the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form based on the selected Debt Type.

Principal Outstanding, Current Portion

Report the amount of outstanding principal that is due within one year of the end of the current fiscal year.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Principal Outstanding, Current Portion to Long-Term Debt, Due Within One Year on the Statement of Net Position form.

Principal Outstanding, Noncurrent Portion

The electronic report will calculate Principal Outstanding, Noncurrent Portion. If preparing a paper report, subtract Principal Outstanding, Current Portion from Principal Outstanding, End of Fiscal Year and enter the result.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Principal Outstanding, Noncurrent Portion to the Noncurrent Liabilities section on the Statement of Net Position form based on the selected Debt Type.

Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For debt of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

Note: The electronic report will automatically carry forward Interest Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types for all fund types.

Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default

Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

Construction Financing – Federal and State Form

The purpose of the Construction Financing form is to report, per Government Code Section 53892.2(h), all construction debts financed by the United States or the State of California that are required to be repaid by the local agency.

Note: Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

Create a new form for the previously unreported debt.

Report the current-year outstanding principal balance as an Adjustment to Principal in Current Fiscal Year.

Describe the reason for the adjustment in Reason for Adjustment to Principal in Current Fiscal Year.

Specific Instructions

Report each construction financing debt on a separate form. Report principal and interest payments on the construction financing debt on this form. Information reported for each construction financing debt must be consistently reported throughout the term of the construction financing debt. It is important to properly classify the Federal or State Financing; Purpose of Debt; Nature of Revenue Pledged; Debt Type; Maximum Repayment Obligation per Contract, Beginning of Fiscal Year; Initial Repayment Obligation; Year of Issue; and Principal Authorized for each new construction financing debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

Federal or State Financing

Select the source of the construction financing debt (Federal or State).

Purpose of Debt

Briefly describe the purpose for the construction financing debt.

Nature of Revenue Pledged

Briefly describe the nature and extent of revenues pledged as additional security for the construction financing debt.

Debt Type

Select the type of debt (Loans, Notes, or Other).

Fund Type

Select the fund type used to account for the construction financing debt (Governmental, Internal Service, or Enterprise). If the "Governmental" fund type is selected, the electronic report will automatically carry forward the debt service payments and the Principal Outstanding, End of Fiscal Year to the Debt Service Reconciliation Report and the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form, respectively.

If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward the interest payment and the Principal Outstanding (current portion and noncurrent portion) to the Debt Service Reconciliation Report and the Statement of Net Position form, respectively.

Contract Date

Report the date the contract was entered into in "MM/DD/YYYY" format. For example, if the contract were entered into on July 1, 2001, input "07/01/2001".

Maximum Repayment Obligation per Contract, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Maximum Repayment Obligation per Contract, End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Maximum Repayment Obligation per Contract, End of Fiscal Year from the local agency's prior-year report. If reporting a new construction financing debt, report the initial construction financing debt obligation on the Initial Repayment Obligation line.

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

Initial Repayment Obligation

Report the amount the local agency is obligated to repay at the inception of the construction financing debt contract. Note: This line only applies to new contracts.

Adjustment to Repayment Obligation in Current Fiscal Year

Report any adjustment made to the contract during the current fiscal year.

Reason for Adjustment to Repayment Obligation in Current Fiscal Year

Briefly explain the adjustment to the repayment obligation.

Maximum Repayment Obligation per Contract, End of Fiscal Year

The electronic report will calculate Maximum Repayment Obligation, End of Fiscal Year. If preparing a paper report, enter the sum of the amounts reported as Maximum Repayment Obligation per Contract, Beginning of Fiscal Year; Initial Repayment Obligation; and Adjustment to Repayment Obligation in Current Fiscal Year.

Year of Issue

Report the first year the construction debt was financed.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized whether or not the amount was fully received.

Principal Received to Date

Report the total principal amount received to date.

Principal Expended to Date

Report the total principal amount expended to date on behalf of the local agency.

Principal Unspent

The electronic report will calculate Principal Unspent. If preparing a paper report, subtract Principal Expended to Date from Principal Received to Date and enter the result.

Principal Outstanding, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Principal Outstanding, End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Principal Outstanding, End of Fiscal Year on the local agency's prior-year report.

Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. If the "Governmental" fund type is selected, Principal Outstanding, End of Fiscal Year should agree with the financial statement payable for the debt after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, Principal Outstanding, Current Portion should agree with the financial statement amount due within one year for the debt after adjustment. Principal Outstanding, Noncurrent Portion should agree with the financial statement payable for the debt after adjustment.

Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

Principal Received in Current Fiscal Year

Report the amount of principal received on the construction financing debt during the current fiscal year.

Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For construction financing debts of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

Note: If the “Governmental” fund type is selected, the electronic report will automatically carry forward Principal Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types.

Principal Refinanced in Current Fiscal Year

Report the amount of principal refinanced during the current fiscal year.

Principal Paid to Date

The electronic report will calculate Principal Paid to Date. If preparing a paper report, enter the sum of the amount reported as Principal Paid in Current Fiscal Year and the amount reported as Principal Paid to Date from the local agency’s prior-year report.

Principal Outstanding, End of Fiscal Year

The electronic report will calculate Principal Outstanding, End of Fiscal Year. If preparing a paper report, enter the sum of Principal Outstanding, Beginning of Fiscal Year; Adjustment to Principal in Current Fiscal Year; and Principal Received in Current Fiscal Year; minus the sum of Principal Paid in Current Fiscal Year and Principal Refinanced in Current Fiscal Year.

Note: If the “Governmental” fund type is selected, the electronic report will automatically carry forward Principal Outstanding, End of Fiscal Year to the Noncurrent Liabilities section on the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflow of Resources form based on the source of the construction financing debt: Federal or State.

Principal Outstanding, Current Portion

Report the amount of outstanding principal that is due within one year of the end of the current fiscal year.

Note: If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward Principal Outstanding, Current Portion to Long-Term Debt, Due Within One Year on the Statement of Net Position form.

Principal Outstanding, Noncurrent Portion

The electronic report will calculate Principal Outstanding, Noncurrent Portion. If preparing a paper report, subtract Principal Outstanding, Current Portion from Principal Outstanding, End of Fiscal Year and enter the result.

Note: If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward Principal Outstanding, Noncurrent Portion to the Noncurrent Liabilities section on the Statement of Net Position form based on the source of the construction financing debt: Federal or State.

Interest Paid in Current Fiscal Year

Report the amount of interest paid in the current fiscal year. For construction financing debts of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

Note: The electronic report will automatically carry forward Interest Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types for all fund types.

Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default.

Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

Estimated Payment Schedule

The purpose of this section is to report the estimated principal and interest payments due in future years.

Specific Instructions

For each of the next five fiscal years and in five-year increments thereafter through the year of maturity, report the Principal and Interest components of debt service.

Total Estimated Payments

The electronic report will calculate Total Estimated Payments. If preparing a paper report, enter the sum for the Principal column and for the Interest column.

Note: Total Estimated Payments Principal must equal Principal Outstanding, End of Fiscal Year.

Total Debt Service

The electronic report will calculate Total Debt Service. If preparing a paper report, enter the sum of Principal and Interest for each row.

Lease Obligations (Purchase Agreements) Form

This form applies only to “Lease-obligations” which have a term of “more than 10 years” and result in an asset acquisition, as defined by California Government Code Section 53892.2(g).

Prior to GASB Statement No. 87, these leases were identified as “Capital Leases”. GASB Statement No. 87 redefined leases that transfer ownership as a financed purchase, however, the law has not been updated to reflect GASB Statement No. 87 terminology, therefore the reference “Lease Obligations (Purchase Agreements)” has been added to the forms to distinguish lease-obligations that relate specifically to this code of law.

Per Government Code Section 53892.2(g), “Lease-obligations” means

(i) leases for a term of more than 10 years under which the local agency is the lessee and has the right, by option or otherwise, to acquire ownership of the property leased or

(ii) contracts whereby a local agency is obligated to make installment payments for a period of more than 10 years for an acquisition or improvement, such payments being made from a special fund, provided, that revenue bonds or any contract, indenture, resolution or ordinance providing for the issuance of revenue bonds shall not be deemed a lease-obligation.

Note: Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an Adjustment to Principal in Current Fiscal Year.
3. Describe the reason for the adjustment in Reason for Adjustment to Principal in Current Fiscal Year.

Do not report long-term debts on lease-purchase agreements that are 10 years or less on this form. Report those on the Other Long-Term Debt form using the “Other” Debt Type.

Add a footnote to explain any differences between lease-obligations reported here and those reported on the county’s financial statements.

Specific Instructions

Report each lease-obligation on a separate form. Report principal and interest payments on the lease-obligations on this form. Information reported for each lease-obligation must be consistently reported throughout the term of the lease-obligation. It is important to properly classify the Purpose of Debt, Debt Type, Name of Lessor, Name of Person or Organization, Original Debt Term (years), and Initial Debt Obligation for each new lease. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

Purpose of Debt

Briefly describe the leased property (e.g., library, municipal building, and recreation center). The capital asset class (e.g., building, equipment) can be included in the description.

Debt Type

Select the type of obligation that was entered into:

Lease - leases for a term of more than 10 years under which the local agency is the lessee and has the right, by option or otherwise, to acquire ownership of the property leased.

Other Contract – contracts whereby a local agency is obligated to make installment payments for a period of more than 10 years for an acquisition or improvement, such payments being made from a special fund, provided, that revenue bonds or any contract, indenture, resolution or ordinance providing for the issuance of revenue bonds shall not be deemed a lease-obligation.

Fund Type

Select the fund type used to account for the lease-obligation (Governmental, Internal Service, or Enterprise). If the “Governmental” fund type is selected, the electronic report will automatically carry forward the debt service payments and the Principal Ending Balances of Current Fiscal Year to the Debt Service Reconciliation Report and the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form, respectively.

If the “Internal Service” or “Enterprise” fund type is selected, the electronic report will automatically carry forward the interest payment and the Principal Ending Balances (current portion and noncurrent portion) to the Debt Service Reconciliation Report and the Statement of Net Position form, respectively.

Name of Lessor

Report the name of the lessor (i.e., the owner of the property being leased).

Name of Person or Organization

Report the name of the person or organization providing any monies expended for making an acquisition or improvement authorized or required for the purpose of the lease-obligation. If no other person or entity provides moneys expended for making any acquisition or improvement authorized or required for the purpose of such lease-obligation, leave the field blank.

Original Debt Term (years)

Report the lease term in whole years only (e.g., a 12½-year lease should be entered as “13”).

Beginning Maturity Year (YYYY)

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Initial Debt Obligation

Report the initial amount of the lease-obligation, including principal and interest. This field is for new lease-obligations only.

Note: If the lease-obligation has a variable interest rate, calculate the Initial Debt Obligation using the interest rate in effect at the inception of the lease.

Report the principal and interest for new lease-obligations in the Adjustments in Current Fiscal Year field(s). Report any current-year adjustments or previously unreported lease-obligations in the Adjustments in Current Fiscal Year field(s) to adjust or establish balances.

Principal Unspent

Report any debt proceeds not spent in connection with this lease, if applicable, as of the end of the current fiscal year.

Beginning Balances of Current Fiscal Year

The electronic report will bring forward the amount previously reported as Ending Balances of Current Fiscal Year for principal and interest from the local agency's prior-year report. If preparing a paper report, enter the amounts reported as Ending Balances of Current Fiscal Year for outstanding principal and interest on the local agency's prior-year report.

Prior-Year Adjustments

Report any prior-year adjustments for principal and interest.

Principal Paid in Current Fiscal Year

Report the amount of principal paid during the current fiscal year. For lease-obligations of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward Principal Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types.

Interest Paid in Current Fiscal Year

Report the amount of interest paid during the current fiscal year. For lease-obligations of governmental funds only, do not include the current portion of interest amounts that are payable in the following fiscal year.

Note: The electronic report will automatically carry forward Interest Paid in Current Fiscal Year to the Debt Service Reconciliation Report for all debt types for all fund types.

Adjustments in Current Fiscal Year

Report any adjustments made during the current fiscal year for principal and interest.

Note: Report new lease-obligations principal and interest on this line. If the "Governmental" fund type is selected, Principal Ending Balances of Current Fiscal Year should agree with the financial statement payable for the lease-obligations after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, Principal Ending Balances, Current Portion should agree with the financial statement amount due within one year for the lease-obligations after adjustment. Principal Ending Balances, Noncurrent Portion should agree with the financial statement payable for the lease-obligations after adjustment.

Ending Balances of Current Fiscal Year

The electronic report will calculate Ending Balances of Current Fiscal Year for principal and interest. If preparing a paper report, enter the amount of principal and interest that is outstanding at the end of the fiscal year as follows:

Principal: Enter the sum of Beginning Balances of Current Fiscal Year, Prior-Year Adjustments, and Adjustments in Current Fiscal Year minus Principal Paid in Current Fiscal Year.

Interest: Enter the sum of Beginning Balances of Current Fiscal Year, Prior-Year Adjustments, and Adjustments in Current Fiscal Year minus Interest Paid in Current Fiscal Year.

Note: If the "Governmental" fund type is selected, the electronic report will automatically carry forward all Ending Balances of Current Fiscal Year from the Principal column to Lease Obligations (Purchase Agreements) on the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form.

Ending Balances, Current Portion

Report the amount of outstanding principal and interest that is due within one year as of the end of the current fiscal year.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Principal Ending Balances, Current Portion to Long-Term Debt, Due Within One Year on the Statement of Net Position form.

Ending Balances, Noncurrent Portion

The electronic report will calculate Ending Balances, Noncurrent Portion for principal and interest. If preparing a paper report, subtract Ending Balances, Current Portion from Ending Balances of Current Fiscal Year and enter the result for principal and interest.

Note: If the "Internal Service" or "Enterprise" fund type is selected, the electronic report will automatically carry forward Ending Balances, Noncurrent Portion to Lease Obligations (Lease Purchases) on the Statement of Net Position form.

Total Future Payments

The electronic report will calculate Total Future Payments for each account. If preparing a paper report, enter the sum of Principal and Interest for each account.

Reason for Adjustment to Principal

Briefly explain the adjustment to principal.

Reason for Adjustment to Interest

Briefly explain the adjustment to interest.

Debt Service Reconciliation Form

The purpose of this form is to reconcile principal and interest payments from all debt forms with the debt service expenditures/expenses reported for governmental and proprietary funds.

Specific Instructions

The electronic report will carry forward the current-year principal and interest from the debt forms and debt service from the Statement of Revenues, Expenditures, and Changes in Fund Balances form for governmental funds. It will also carry forward interest from the debt forms and from the internal service fund and enterprise fund forms. If preparing a paper report, follow the below instructions for the Governmental Funds, Internal Service Fund and Enterprise Funds columns.

Governmental Funds

Debt Payments from Debt Forms

Long-Term Debt (Bonds, COP, and Other Agency Debt)

The electronic report will calculate the debt payments. If preparing a paper report, enter the sum of all Principal Paid in Current Fiscal Year and Interest Paid in Current Fiscal Year amounts from the Long-term Debt - Bonds and COPs forms for these debt types: General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt.

Other Long-Term Debt

The electronic report will calculate the debt payments. If preparing a paper report, enter the sum of all Principal Paid in Current Fiscal Year and Interest Paid in Current Fiscal Year amounts from the Other Long-Term Debt forms for all debt types.

Construction Financing

The electronic report will calculate the debt payments. If preparing a paper report, enter the sum of all Principal Paid in Current Fiscal Year and Interest Paid in Current Fiscal Year amounts from the Construction Financing forms for all debt types.

Lease Obligations (Purchase Agreements)

The electronic report will calculate the debt payments. If preparing a paper report, enter the sum of all Principal Paid in Current Fiscal Year and Interest Paid in Current Fiscal Year amounts from the Lease Obligations (Purchase Agreements) forms for all debt types.

Total Debt Payments from Debt Forms

The electronic report will calculate Total Debt Payments from Debt Forms. If preparing a paper report, enter the sum of all Debt Payments from Debt Forms reporting categories for each column.

Debt Service

The electronic report will calculate Debt Service. If preparing a paper report, enter the sum of Total Governmental Funds – Other Principal Payments on Long-Term Debt, and Total Governmental Funds -- Interest Payments on Long-Term Debt from the Debt Service section of the Statement of Revenues, Expenditures, and Changes in Fund Balances form.

Do not include Lease Financing, Principal Payments.

Difference

The electronic report will calculate Difference. If preparing a paper report, subtract Debt Service from Total Debt Payments from Debt Forms and enter the result.

Reason for Difference

Briefly explain the difference between Total Debt Payments from Debt Forms and Debt Service.

Internal Service / Enterprise Funds

Debt Payments from Debt Forms

Long-Term Debt -- Bonds, COP, and Other Agency Debt

The electronic report will calculate Long-Term Debt. If preparing a paper report, enter the sum of all Interest Paid in Current Fiscal Year amounts from the Long-term Debt - Bonds and COPs form for these debt types: General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt.

Other Long-Term Debt

The electronic report will calculate Other Long-Term Debt. If preparing a paper report, enter the sum of all Interest Paid in Current Fiscal Year amounts from the Other Long-Term Debt form for all debt types.

Construction Financing

The electronic report will calculate Construction Financing. If preparing a paper report, enter the sum of all Interest Paid in Current Fiscal Year amounts from the Construction Financing form for all debt types.

Lease Obligations (Purchase Agreements)

The electronic report will calculate Lease Obligations (Purchase Agreements). If preparing a paper report, enter the sum of all Interest Paid in Current Fiscal Year amounts from the Lease Obligations (Purchase Agreements) form for all debt types.

Total Debt Payments from Debt Forms

The electronic report will calculate Total Debt Payments from Debt forms. If preparing a paper report, enter the sum of all Debt Payments from Debt forms reporting categories.

Debt Service

The electronic report will calculate Debt Service. If preparing a paper report, enter the sum of all Interest Expense amounts as reported in the Nonoperating Expenses section of the internal service fund and enterprise fund forms, including the Enterprise Fund column of the Conduit Financing and Transportation forms.

Difference

The electronic report will calculate Difference. If preparing a paper report, subtract Debt Service from Total Debt Payments from Debt Forms and enter the result.

Reason for Difference

Briefly explain the difference between Total Debt Payments from Debt Forms and Debt Service. Reasons for the difference may include, but are not limited to, amortization of the bond discounts and/or premiums.

Balance Sheet – Governmental Funds Form

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances of the governmental funds of the local agency. Governmental funds are the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. All assets and liabilities should be reported on the modified accrual basis.

Governmental Fund Types

The characteristics of the various governmental fund types are as follows:

General Fund

The primary operating fund of the local agency, the general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that meet the criteria for fiduciary activities (see Statement of Fiduciary Net Position – Fiduciary Funds for fiduciary activities definitions).

Permanent Funds

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the local agency's programs—that is, for the benefit of the local agency or its citizenry. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the local agency is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

Specific Instructions

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balances for the five governmental fund types as instructed below.

Assets

Cash and Investments

Report currency (including coins), 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. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

Investments

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

Accounts Receivable (net)

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

Taxes Receivable

Report the uncollected portion of taxes that a local agency has levied.

Interest Receivable (net)

Report interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

Leases Receivable

Report the present value of intangible (right-t-use) lease payments expected to be received over the entire lease term. Do not include leases that are excluded from intangible (right-to use) lease definition.

Due from Other Funds

Report amounts due from other funds within the county normally transferred in the following fiscal year.

Due from Other Governments

Report amounts due from other governmental entities normally transferred in the following fiscal year.

Advances to Other Funds

Report loans to other funds.

Inventories

Report expendable materials and supplies and repair parts.

Prepaid Items

Report payments made to vendors for costs applicable to future reporting periods.

Loans, Notes, and Contracts Receivable

Report amounts due to the local agency arising from loans, notes, lease-purchase agreements, and other contractual obligations.

Other Assets 1, 2, 3

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Assets

The electronic report will calculate Total Assets for each fund type. If preparing a paper report, enter the sum of all Assets reporting categories for each fund type.

Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. Examples include loss on refunding of debt and decrease in fair value of hedging derivatives.

Total Assets and Deferred Outflows of Resources

The electronic report will calculate Total Assets and Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Assets and Deferred Outflows of Resources for each fund type.

Liabilities

Accounts Payable

Report amounts owed on open accounts to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

Contracts and Retainage Payable

Report amounts due from the local agency arising from contractual obligations including money earned by a contractor but not paid until completion of construction or at agreed-upon stages or dates.

Interest Payable

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s).

Due to Other Funds

Report amounts due to other funds within the county normally transferred in the following fiscal year.

Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

Advances from Other Funds

Report loans from other funds.

Deposits and Advances

Report amounts held by the local entity as security or collateral. Do not include advances from other funds.

Loans and Notes Payable

Report loans and notes from individuals and/or organizations and tax anticipation notes payable.

Other Liabilities 1, 2, 3

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Liabilities

The electronic report will calculate Total Liabilities for each fund type. If preparing a paper report, enter the sum of all Liabilities reporting categories for each fund type.

Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. Examples include gain on refunding of debt and service concession arrangements.

Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate Total Liabilities and Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Liabilities and Deferred Inflows of Resources for each fund type.

Fund Balances (Deficits)

Nonspendable

Report amounts that cannot be spent because they are either:

a. Not in spendable form; or
b. Legally or contractually required to be maintained intact.

Restricted

Report amounts that can only be used for specific purposes pursuant to constraints that are either:

a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
b. Imposed by law through constitutional provisions or enabling legislation.

Committed

Report amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the local agency's highest level of decision-making authority.

Assigned

Report amounts that can only be used for specific purposes pursuant to constraints imposed by the local agency's intent, but are neither restricted nor committed. Intent should be expressed by either:

a. The governing body itself; or
b. A body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned

Report the residual fund balance for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Total Fund Balances (Deficits)

The electronic report will calculate Total Fund Balances (Deficits) for each fund type. If preparing a paper report, enter the sum of all Fund Balances (Deficits) reporting categories for each fund type.

Note: Total Fund Balances (Deficits) must equal Fund Balances (Deficits), End of Fiscal Year on the Statement of Revenues, Expenditures, and Changes in Fund Balances form for each fund type and for Total Governmental Funds.

Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

The electronic report will calculate Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) for each fund type. If preparing a paper report, enter the sum of Total Liabilities and Deferred Inflows of Resources and Total Fund Balances (Deficits) for each fund type.

Note: Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) must equal Total Assets and Deferred Outflows of Resources for each fund type and for Total Governmental Funds.

Total Governmental Funds

The electronic report will calculate Total Governmental Funds for each account. If preparing a paper report, enter the sum of all fund types for each account

Statement of Net Position – Proprietary Funds Form

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the proprietary funds of the local agency. Proprietary funds are enterprise funds and internal service funds. All assets and liabilities should be reported on the accrual basis.

Proprietary Fund Types

The characteristics of the proprietary fund types are as follows:

Enterprise Funds

Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources:

a. The activity is financed with debt that is to be repaid solely with the net revenues and charges of the activity, or
b. Laws and regulations require that costs be recovered by revenues of the activity, or
c. The pricing policies of the activity are designed to recover fully all costs.

Internal Service Funds

Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the local agency and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the local agency is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

Specific Instructions

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the proprietary fund types as instructed below.

Note: "Enterprise Fund forms" includes the Enterprise Fund column of the Conduit Financing and Transportation forms.

Assets

Current Assets

Cash and Investments

Include currency (including coins), 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. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

Unrestricted

Report Cash and Investments that have no restrictions on use.

Restricted

Report Cash and Investments that have restrictions on use due to externally or internally imposed constraints.

Accounts Receivable (net)

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

Taxes Receivable

Report the uncollected portion of taxes that a local agency has levied.

Interest Receivable (net)

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

Leases Receivable

Report the present value of intangible (right-to-use) lease payments expected to be received over the entire lease term. Do not include leases that are excluded from intangible (right-to-use) lease definitions.

Due from Other Funds

Report amounts due from other funds within the county normally transferred in the following fiscal year.

Due from Other Governments

Report amounts due from other governmental entities normally transferred in the following fiscal year.

Inventories

Report expendable materials and supplies and repair parts.

Prepaid Items

Report payments to vendors for costs applicable to future reporting periods.

Other Current Assets 1, 2

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Current Assets

The electronic report will calculate Total Current Assets for each fund type. If preparing a paper report, enter the sum of all Current Assets reporting categories for each fund type.

Noncurrent Assets

Cash and Investments, Restricted

Report cash and claims to cash that are restricted as to withdrawal or use for other than current operations, are designated for expenditure in the acquisition or construction of noncurrent assets, or are segregated for the liquidation of long-term debt.

Investments

Report securities, time certificates of deposit, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in local agency operations.

Leases Receivable

Report the present value of intangible (right-to-use) lease payments expected to be received over the entire lease term. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Other Loans, Notes, and Contracts Receivable

Report loans to individuals and/or organizations and amounts due to the local agency arising from contractual obligations.

Capital Assets

Land

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

Buildings and Improvements

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

Equipment

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings, and improvements.

Infrastructure

Report the cost of all infrastructure assets, including roads, bridges, tunnels, drainage systems, water and sewer systems, and dams.

Lease Assets (Lessee)
Report the intangible (right-to-use) lease asset recorded at the present value of lease payments along with any direct costs for placing into service. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lessor Note: Do not report the underlying leased asset here; continue to report the lease asset in other investment or capital asset categories.

SBITA Assets (Subscriber)
Report the amount of intangible assets resulting from subscription-based IT arrangement, recognized at the commencement of the arrangement. The asset should be measured consistently with the related subscription liability and amortized over the subscription term.

Other Intangible Assets – Amortizable
Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

a. Lack of physical substance
b. Nonfinancial nature
c. Initial useful life extending beyond a single reporting period
d. Useful life is not indefinite

Construction in Progress
Report the cost of construction work undertaken but not yet completed.

Intangible Assets – Nonamortizable
Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

a. Lack of physical substance
b. Nonfinancial nature
c. Initial useful life extending beyond a single reporting period
d. Useful life is indefinite

Other Capital Assets
Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Less: Accumulated Depreciation/Amortization
Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

Net Pension Asset

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

Net OPEB Asset

Report the excess of the other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

Other Noncurrent Assets 1, 2

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Noncurrent Assets

The electronic report will calculate Total Noncurrent Assets for each fund type. If preparing a paper report, enter the sum of all Noncurrent Assets reporting categories for each fund type.

Total Assets

The electronic report will calculate Total Assets for each fund type. If preparing a paper report, enter the sum of Total Current Assets and Total Noncurrent Assets for each fund type.

Deferred Outflows of Resources

Related to Pensions

Per GASB Statement No. 68, report decreases in net pension liability that were not included in pension expense. Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense. Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Outflows of Resources

The electronic report will calculate Total Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of all Deferred Outflows of Resources reporting categories for each fund type.

Total Assets and Deferred Outflows of Resources

The electronic report will calculate Total Assets and Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Assets and Total Deferred Outflows of Resources for each fund type.

Liabilities

Current Liabilities

Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

Contracts and Retainage Payable

Report amounts due from the local agency arising from contractual obligations including money earned by a contractor but not paid until completion of construction or at agreed-upon stages or dates.

Interest Payable

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

Due to Other Funds

Report amounts due to other funds within the county normally transferred in the following fiscal year.

Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

Deposits and Advances

Report amounts which are held by the local entity as security or collateral and which are expected to be repaid within one year.

Accrued Compensated Absences

Report compensated absences that are expected to be paid within one year.

Long-Term Debt, Due Within One Year

The electronic report will calculate Long-Term Debt, Due Within One Year. If preparing a paper report, enter the sum of:

a. Principal Payable, Current Portion from the Long-term Debt - Bonds and COPs forms for these debt types: General Obligation Bonds, Revenue Bonds, Certificates of Participation, Pension Obligation Bonds, and Other Agency Debt for enterprise and internal service fund types.
b. Principal Outstanding, Current Portion from the Other Long-Term Debt forms for all debt types for enterprise and internal service fund types.
c. Principal Outstanding, Current Portion from the Construction Financing forms for all debt types for enterprise and internal service fund types.
d. Principal Ending Balance, Current Portion from the Lease Obligations (Purchase Agreements) form for all debt types for enterprise and internal service fund types.

Lease Liability

Report the portion of the lease liability expected to be paid within one year related to (right-to-use) lease assets. This includes the principal portion due under lease agreements that meet the criteria for recognition as lease liabilities. Do not include interest. Only report for leases with terms greater than 12 months.

SBITA Liability

Report the present value of subscription payments to be made during the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

Other Long-Term Liabilities, Due Within One Year

Report all other long-term liabilities that are expected to be paid within one year. Do not include deposits and advances, accrued compensated absences, or long-term debt (from the debt forms). Provide a footnote describing what is included on this line.

Other Current Liabilities 1, 2

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Current Liabilities

The electronic report will calculate Total Current Liabilities for each fund type. If preparing a paper report, enter the sum of all Current Liabilities reporting categories for each fund type.

Noncurrent Liabilities

Deposits and Advances

Report amounts held by the local entity as security or collateral that are not expected to be repaid within one year.

Compensated Absences

Report compensated absences that are not expected to be paid within one year.

General Obligation Bonds

The electronic report will calculate General Obligation Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-term Debt - Bonds and COPs forms for General Obligation Bonds debt type for enterprise and internal service fund types.

Revenue Bonds

The electronic report will calculate Revenue Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-term Debt - Bonds and COPs forms for Revenue Bonds debt type for enterprise and internal service fund types.

Certificates of Participation

The electronic report will calculate Certificates of Participation for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-term Debt - Bonds and COPs forms for Certificates of Participation debt type for enterprise and internal service fund types.

Other Bonds

The electronic report will calculate Other Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-term Debt - Bonds and COPs forms for Pension Obligation Bonds and Other Agency Debt debt types for enterprise and internal service fund types.

Loans (Other Long-Term Debt)

The electronic report will calculate Loans (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Loans debt type for enterprise and internal service fund types.

Notes (Other Long-Term Debt)

The electronic report will calculate Notes (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Notes debt type for enterprise and internal service fund types.

Other (Other Long-Term Debt)

The electronic report will calculate Other (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Other debt type for enterprise and internal service fund types.

Construction Financing – Federal

The electronic report will calculate Construction Financing – Federal for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Construction Financing forms for Federal financing for enterprise and internal service fund types.

Construction Financing – State

The electronic report will calculate Construction Financing – State for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Construction Financing forms for State financing for enterprise and internal service fund types.

Lease Liability

Report the portion of the lease term for intangible (right-to-use) lease assets not expected to be paid within one year. Do not include leases that are excluded from intangible (right-to-use) lease definitions in GASB Statement No. 87, such as lease-purchase agreements and short-term leases (see Definitions and Terminology in the instructions).

SBITA Liability

Report the present value of subscription payments to be made during the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

Lease Obligations (Purchase Agreements)

The electronic report will calculate Lease Principal for each fund type. If preparing a paper report, enter the sum of all Principal Ending Balance, Noncurrent Portion from the Lease Obligations (Purchase Agreements) form for all debt types for enterprise and internal service fund types.

Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

Other Noncurrent Liabilities 1, 2

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Noncurrent Liabilities

The electronic report will calculate Total Noncurrent Liabilities for each fund type. If preparing a paper report, enter the sum of all Noncurrent Liabilities reporting categories for each fund type.

Total Liabilities

The electronic report will calculate Total Liabilities for each fund type. If preparing a paper report, enter the sum of Total Current Liabilities and Total Noncurrent Liabilities for each fund type.

Deferred Inflows of Resources

Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Related to Leases

Per GASB Statement No. 87, report an offset to the lease receivable and any prepayments received that are applicable to future periods, including applicable remeasurement amounts. Deferred inflow of resources should be adjusted by the same remeasurement amount as the corresponding lease receivable adjustment, with any reduction in excess of the remaining unamortized deferred inflow being recorded as a loss.

Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Inflows of Resources

The electronic report will calculate Total Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of all Deferred Inflows of Resources reporting categories for each fund type.

Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate Total Liabilities and Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Liabilities and Total Deferred Inflows of Resources for each fund type.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit) for each fund type. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result for each fund type.

Net Position (Deficit)

Net Investment in Capital Assets

The electronic report will calculate Net Investment in Capital Assets for each fund type. If preparing a paper report, enter the sum of all Net Investment in Capital Assets net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Restricted

The electronic report will calculate Restricted for each fund type. If preparing a paper report, enter the sum of all Restricted net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Unrestricted

The electronic report will calculate Unrestricted for each fund type. If preparing a paper report, enter the sum of all Unrestricted net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit) for each fund type. If preparing a paper report, enter the sum of all Net Position (Deficit) reporting categories for each fund type.

Note: Total Net Position (Deficit) calculated from the net position components above must equal the Total Net Position (Deficit) calculated by subtracting Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources for each fund type.

Statement of Fiduciary Net Position – Fiduciary Funds Form

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the fiduciary funds of the local agency. Fiduciary fund types are pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. All assets and liabilities should be reported on the accrual basis except for certain liabilities of defined benefit pension plans as indicated in GASB Statement No. 68.

Fiduciary Activities

Not all "trusts" are necessarily fiduciary in nature. According to GASB Statement No. 84, an activity is fiduciary if all of these criteria are met:

a. The associated assets are controlled by the government,
b. The assets are not derived from the government's own-source revenues, government-mandated nonexchange transactions, or other voluntary nonexchange transactions, other than externally administered/financed pass-through grants, and
c. Has certain qualifying characteristics regarding the external administration, derivation of revenues, and protections from creditors, as defined by GAAP.

For further details, see the GASB Codification, Section 1300.128 through 1300.136 for fiduciary activities and Section N50.04 for classes of nonexchange transactions, accessible through the Governmental Accounting Research System (GARS) at GASB.org.

Pass-through Grants

Pass-through grants are usually reported in the funds of the primary government, however, if the local agency is merely a cash conduit (no administrative or direct financial involvement) for cash pass-through grants not held in a trust, it should be reported in the custodial funds. Report the cash or due from other governments and an equal account payable or due to other governments in the custodial funds for those pass-through grants received or receivable but not disbursed at fiscal year-end.

Fiduciary Fund Types

The characteristics of the fiduciary fund types are as follows:

Pension and Other Employee Benefit Trust Funds

Pension and other employee benefit trust funds are used to account for and report resources that are administered by plans that meet certain criteria of a trust held for the benefit of members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Investment Trust Funds

Investment trust funds are used to account for and report the external portion of investment pools that meet certain criteria for a trust, which are reported by the sponsoring government, as required by GASB Statement No. 31, paragraph 18.

Private-Purpose Trust Funds

Private-purpose trust funds are used to account for and report all other arrangements that meet certain criteria for a trust under which principal and income benefit individuals, private organizations, or other governments.

Custodial Funds

Custodial funds should be used to account for and report resources that cannot be reported in one of the three trust fund categories, generally due to an absence of a qualifying trust agreement. Identify in a footnote any amounts in this column that are due to external portion of investment pools not held in trust.

Specific Instructions

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the fiduciary fund types as instructed below.

Assets

Cash and Investments

Report currency (including coins), 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. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

Investments, at Fair Value

Short-Term Investments

Report time certificates of deposits, treasury bills, money market accounts, banker acceptances, commercial and finance paper, and funds invested in the state-administered Local Agency Investment Fund (LAIF) or the Surplus Money Investment Fund (SMIF).

U. S. Government Obligations

Report U.S. government bonds and government agency bonds (e.g. Federal Land Bank and Federal Home Loan Banks).

Municipal Bonds

Report all investments in bonds issued by municipalities in the United States.

Domestic Corporate Bonds

Report all investments in bonds issued by domestic corporations

International Bonds

Report all investments in obligations of foreign governments and corporations.

Domestic Stocks

Report investments in both preferred and common stock issued by domestic corporations.

International Stocks

Report investments in both preferred and common stock issued by corporations that are not considered domestic in origin.

Real Estate

Report investments in real estate properties such as land and buildings. Do not include system fixed assets.

Private Equity

Report equity securities and debt in operating companies that are not publicly traded on a stock exchange.

Hedge Funds

Report alternative investment vehicles (generally private partnerships) using pooled funds and sophisticated investment strategies, often including derivatives and use of leverage.

Other Investments

Report other investments for which a specific reporting category has not otherwise been provided. Include direct financing leases and unallocated insurance contracts and mutual fund investments. Provide a footnote describing what is included on this line.

Total Investments

The electronic report will calculate Total Investments for each fund type. If preparing a paper report, enter the sum of all Investments reporting categories for each fund type.

Receivables (net)

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other governments.

Other Current Assets

Report other current assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Due from Other Governments

Report amounts due from other governmental entities normally transferred in the following fiscal year.

Capital Assets

Capital Assets, Not Being Depreciated

Report the cost or, if acquired by gift, the appraised value at the date received, of all land, buildings and improvements, equipment, infrastructure, intangible assets, construction in progress, or other capital assets that are not subject to depreciation or amortization. For more detail on these categories, refer to the Statement of Net Position – Proprietary Funds form. <u>Do not include</u> assets treated as current assets due to valuations beneath the county's capitalization thresholds.

Other Capital Assets, Net of Depreciation

Report, net of depreciation and amortization, the cost or, if acquired by gift, the appraised value at the date received, of all buildings and improvements, equipment, infrastructure, intangible assets, or other capital assets that are subject to depreciation or amortization. For more detail on these categories, refer to the Statement of Net Position – Proprietary Funds form. <u>Do not include</u> assets treated as current assets due to valuations beneath the county's capitalization thresholds.

Net Pension Asset

Pension-sponsoring funds that qualify as a fiduciary activity report here the net amount held in a defined benefit pension plan that is overfunded (i.e. the pension net position is greater than the total pension liability; total pension liability is the present value of projected benefit payments to employees based on their past service).

Net OPEB Asset

OPEB-sponsoring funds that qualify as a fiduciary activity report here the net amount held in a defined benefit other postemployment benefit (OPEB) plan that is overfunded (i.e. the OPEB net position is greater than the total OPEB liability; total OPEB liability is the present value of projected benefit payments to employees based on their past service).

Other Noncurrent Assets

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Assets

The electronic report will calculate Total Assets for each fund type. If preparing a paper report, enter the sum of Cash and Investments, Total Investments, Receivables (net), Other Current Assets, Due from Other Governments, Capital Assets, Not Being Depreciated, Capital Assets, Net of Depreciation, Net Pension Asset, Net OPEB Asset, and Other Noncurrent Assets for each fund type.

<u>Deferred Outflows of Resources</u>

Related to Pensions

Per GASB Statement No. 68, report decreases in net pension liability that were not included in pension expense.

Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense. Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Outflows of Resources

The electronic report will calculate Total Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of all Deferred Outflows of Resources reporting categories for each fund type.

Total Assets and Deferred Outflows of Resources

The electronic report will calculate Total Assets and Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Assets and Deferred Outflows of Resources for each fund type.

Liabilities

Accounts Payable

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other governments.

Deposits and Advances

Report amounts held by the local entity as security or collateral.

Other Current Liabilities

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

Net Pension Liability

Pension-sponsoring funds that qualify as a fiduciary activity report here the net amount held in a defined benefit pension plan that is underfunded (i.e. the total pension liability is greater than the pension net position; total pension liability is the present value of projected benefit payments to employees based on their past service).

Net OPEB Liability

OPEB-sponsoring funds that qualify as a fiduciary activity report here the net amount held in a defined benefit other postemployment benefit (OPEB) plan that is underfunded (i.e. the total OPEB liability is greater than the OPEB net position; total OPEB liabilities are the present value of projected benefit payments to employees based on their past service).

Other Long-Term Liabilities

Report other long-term liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Total Liabilities

The electronic report will calculate Total Liabilities for each fund type. If preparing a paper report, enter the sum of all Liabilities reporting categories for each fund type.

Deferred Inflows of Resources

Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding gain as a deferred inflow of resources.

Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

"Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Inflows of Resources

The electronic report will calculate Total Deferred Inflows of Resources. If preparing a paper report, enter the sum of all Deferred Inflows of Resources reporting categories.

Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate Total Liabilities and Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Liabilities and Total Deferred Inflows of Resources for each fund type.

Net Position Restricted for

Pension and Other Employee Benefits

The electronic report will calculate Pension and Other Employee Benefits. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result. This field applies only to the pension and other employee benefit trust funds.

Investment Trusts

The electronic report will calculate Investment Trust. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result. This field applies only to the investment trust funds.

Private-Purpose Trusts

The electronic report will calculate Private-Purpose Trust. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result. This field applies only to the private-purpose trust funds.

Custodial Funds

The electronic report will calculate Custodial Funds. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result. This field applies only to the custodial funds.

Total Net Position

The electronic report will calculate Total Net Position for each fund type.

If preparing a paper report, carry down the Net Position for amounts as indicated:

a. Pension and Other Employee Benefit Trust Funds column: Pension and Other Employee Benefits
b. Investment Trust Funds column: Investment Trusts
c. Private-Purpose Trust Funds column: Private-Purpose Trusts
d. Custodial Funds column: Custodial Funds

Note: Total Net Position must equal Net Position (Deficit), End of Fiscal Year on the Statement of Changes in Fiduciary Net Position form for each fund type.

Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form

The purpose of this form is to report the noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of the governmental funds of the local agency. Do not include noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of internal service funds (ISFs). ISFs should be reported in the Statement of Net Position – Proprietary Funds form.

GASB Statement No. 34 eliminated the reporting requirements of general fixed assets and general long-term obligations for governmental funds and introduced the government-wide financial statements. The accrual-based government-wide financial statements present current and noncurrent accounts for governmental funds as opposed to the fund financial statements, on which the financial transactions report is based. To collect the data for noncurrent accounts for governmental funds, the Capital Assets and Long-Term Obligations form was revised and renamed as the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form.

Noncurrent Assets

Leases Receivable

Report accrual adjustments to lease receivables for intangible (right-to-use) lease payments expected to be received over the entire lease term. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Capital Assets

Land

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

Buildings and Improvements (Report at cost.)

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

Equipment (Report at cost.)

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings, and improvements.

Infrastructure (Report at cost.)

Report the cost or, if acquired by gift, the appraised value at the date received, of all long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

Intangible Assets – Amortizable (Report at cost.)

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

a. Lack of physical substance
b. Nonfinancial nature
c. Initial useful life extending beyond a single reporting period
d. Useful life is not indefinite

Lease Assets (Lessee)

Report the intangible (right-to-use) lease asset recorded at the present value of lease payments along with any direct costs for placing into service. Do not include leases that are excluded from intangible (right-to-use) lease definition.

Lessor Note: Do not report the underlying leased asset here; continue to report the lease asset in other investment or capital asset categories.

SBITA Assets (Subscriber)

Report the amount of intangible assets resulting from subscription-based IT arrangement, recognized at the commencement of the arrangement. The asset should be measured consistently with the related subscription liability and amortized over the subscription term.

Construction in Progress

Report the cost of construction work undertaken but not yet completed.

Intangible Assets – Nonamortizable

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

a. Lack of physical substance
b. Nonfinancial nature
c. Initial useful life extending beyond a single reporting period
d. Useful life is indefinite

Other Capital Assets (Report at Cost)

Report all other capital assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Less: Accumulated Depreciation/Amortization

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

Net Pension Asset

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

Net OPEB Asset

Report the excess of the other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

Other Noncurrent Assets 1, 2, 3

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Noncurrent Assets

The electronic report will calculate Total Noncurrent Assets. If preparing a paper report, enter the sum of all Noncurrent Assets reporting categories.

Deferred Outflows of Resources

Related to Pensions

Per GASB Statement No. 68, report decreases in net pension liability that were not included in pension expense. Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Related to OPEB

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense. Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding loss as a deferred outflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction. "Net carrying amount" is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Other Deferred Outflows of Resources

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Outflows of Resources

The electronic report will calculate Total Deferred Outflows of Resources. If preparing a paper report, enter the sum of all Deferred Outflows of Resources reporting categories.

Total Noncurrent Assets and Deferred Outflows of Resources

The electronic report will calculate Total Noncurrent Assets and Deferred Outflows of Resources. If preparing a paper report, enter the sum of Total Noncurrent Assets and Total Deferred Outflows of Resources.

Noncurrent Liabilities

Deposits and Advances

Report amounts held by the local entity as security or collateral.

Compensated Absences

Report compensated absences.

General Obligation Bonds

The electronic report will calculate General Obligation Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-term Debt - Bonds and COPs forms for General Obligation Bonds debt type for the governmental fund type.

Revenue Bonds

The electronic report will calculate Revenue Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-term Debt - Bonds and COPs forms for Revenue Bonds debt type for the governmental fund type.

Certificates of Participation

The electronic report will calculate Certificates of Participation. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-term Debt - Bonds and COPs forms for Certificates of Participation debt type for the governmental fund type.

Other Bonds

The electronic report will calculate Other Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-term Debt - Bonds and COPs forms for Pension Obligation Bonds and Other Agency Debt debt types for the governmental fund type.

Loans (Other Long-Term Debt)

The electronic report will calculate Loans (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Loans debt type for the governmental fund type.

Notes (Other Long-Term Debt)

The electronic report will calculate Notes (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Notes debt type for the governmental fund type.

Other (Other Long-Term Debt)

The electronic report will calculate Other (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Other debt type for the governmental fund type.

Construction Financing – Federal

The electronic report will calculate Construction Financing – Federal. If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Construction Financing forms for Federal financing for the governmental fund type.

Construction Financing – State

The electronic report will calculate Construction Financing – State. If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Construction Financing forms for State financing for the governmental fund type.

Lease Liability

Report the portion of the lease term for intangible (right-to-use) lease assets not expected to be paid within one year. Do not include leases that are excluded from intangible (right-to-use) lease definitions in GASB Statement No. 87, such as lease-purchase agreements and short-term leases (see Definitions and Terminology in the instructions).

SBITA Liability

Report the present value of subscription payments to be made during the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

Lease Obligations (Purchase Agreements)

The electronic report will calculate Lease Obligations (Purchase Agreements) principal liability. If preparing a paper report, enter the sum of all Ending Balances of Current Fiscal Year, Principal column, from the Lease Obligations (Purchase Agreements) forms for all debt types that are of the governmental fund type.

Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

Other Noncurrent Liabilities 1, 2, 3

Report other long-term obligations for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Noncurrent Liabilities

The electronic report will calculate Total Noncurrent Liabilities. If preparing a paper report, enter the sum of all Noncurrent Liabilities reporting categories.

Deferred Inflows of Resources

Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

Related to Debt Refunding

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt resulting in a deferred refunding gain as a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. “Reacquisition price” is the amount required to repay previously issued debt in a refunding transaction. “Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

Related to Leases

Per GASB Statement No. 87, report accrual adjustments to intangible (right-to-use) leases applicable to future periods, including applicable remeasurement amounts. Deferred inflow of resources should be adjusted by the same remeasurement amount as the corresponding lease receivable adjustment.

Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. <u>Do not include</u> deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Inflows of Resources

The electronic report will calculate Total Deferred Inflows of Resources. If preparing a paper report, enter the sum of all Deferred Inflows of Resources reporting categories.

Total Noncurrent Liabilities and Deferred Inflows of Resources

The electronic report will calculate Total Noncurrent Liabilities and Deferred Inflows of Resources. If preparing a paper report, enter the sum of Total Noncurrent Liabilities and Total Deferred Inflows of Resources.

Summary and Statistics Form

The purpose of this form is to summarize the financial information for governmental funds and proprietary funds for the current fiscal year. This form also provides data on various tax rates imposed by the county and the county's appropriations limit.

Summary

Governmental Funds

Revenues

The electronic report will calculate Revenues. If preparing a paper report, enter Total Governmental Funds Total Revenues from the Statement of Revenues – Miscellaneous Revenues and Total Revenues form.

Expenditures/Expenses

The electronic report will calculate Expenditures/Expenses. If preparing a paper report, enter Total Governmental Funds Total Expenditures from the Statement of Expenditures – Debt Service, Capital Outlay, and Total Expenditures form.

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate Excess (Deficiency) of Revenues Over (Under) Expenditures. If preparing a paper report, subtract Expenditures/Expenses from Revenues and enter the result.

Note: This amount should equal Total Governmental Funds Excess (Deficiency) of Revenues Over (Under) Expenditures as calculated on the Other Financing Sources (Uses) and Changes in Fund Balances form.

Other Financing Sources (Uses)

The electronic report will calculate Other Financing Sources (Uses). If preparing a paper report, enter Total Governmental Funds Total Other Financing Sources (Uses) from the Other Financing Sources (Uses) and Changes in Fund Balances form.

Special and Extraordinary Items

The electronic report will calculate Special and Extraordinary Items. If preparing a paper report, enter Total Governmental Funds Total Special and Extraordinary Items from the Other Financing Sources (Uses) and Changes in Fund Balances form.

Change in Fund Balance/Net Position

The electronic report will calculate Change in Fund Balance/Net Position. If preparing a paper report, enter the sum of Excess (Deficiency) of Revenues Over (Under) Expenditures, Other Financing Sources (Uses), and Special and Extraordinary Items.

Note: This amount should equal Total Governmental Funds Net Change in Fund Balances as calculated on the Other Financing Sources (Uses) and Changes in Fund Balances form.

Fund Balance/Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Fund Balance/Net Position (Deficit), End of Fiscal Year from the county's prior-year report. If preparing a paper report, enter the amount reported as Fund Balance/Net Position (Deficit), End of Fiscal Year on the county's prior-year report.

Note: This amount should equal Total Governmental Funds Fund Balances (Deficits), Beginning of Fiscal Year as reported on the Other Financing Sources (Uses) and Changes in Fund Balances form.

Adjustments (Specify)

Report prior-period adjustments, audit adjustments, and rounding in the Specify Governmental Fund Adjustments subform. The electronic report will calculate the sum of the subform amounts. If preparing a paper report, enter the sum of all Governmental Fund Adjustments subform amounts.

Note: The total of the governmental fund adjustments should equal Total Governmental Funds Adjustment as reported on the Other Financing Sources (Uses) and Changes in Fund Balances form.

Fund Balance/Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Fund Balance/Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Fund Balance/Net Position; Fund Balance/Net Position (Deficit), Beginning of Fiscal Year; and Adjustments.

Note: This amount should equal Total Governmental Funds Fund Balances (Deficits), End of Fiscal Year as calculated on the Other Financing Sources (Uses) and Changes in Fund Balances form.

Proprietary Funds

Note: "Enterprise fund forms" includes the Enterprise Fund column of the Conduit Financing form.

Revenues

The electronic report will calculate Revenues. If preparing a paper report, enter the sum of all Total Operating Revenues and Total Nonoperating Revenues amounts from the internal service fund and enterprise fund forms.

Expenditures/Expenses

The electronic report will calculate Expenditures/Expenses. If preparing a paper report, enter the sum of all Total Operating Expenses and Total Nonoperating Expenses amounts from the internal service fund and enterprise fund forms.

Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items

The electronic report will calculate Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items. If preparing a paper report, subtract Expenditures/Expenses from Revenues and enter the result.

Note: This amount should equal the sum of all Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items amounts as calculated on the internal service fund and enterprise fund forms.

Capital Contributions

The electronic report will calculate Capital Contributions. If preparing a paper report, enter the sum of all Total Capital Contributions amounts from the internal service fund and enterprise fund forms.

Proprietary Fund Transfers In (Out)

The electronic report will calculate Proprietary Fund Transfers In (Out). If preparing a paper report, enter the sum of all Transfers In and Transfers Out amounts from the internal service fund and enterprise fund forms.

Note: Report a net transfer out as a negative value.

Special and Extraordinary Items

The electronic report will calculate Special and Extraordinary Items. If preparing a paper report, enter the sum of all Total Special and Extraordinary Items amounts from the internal service fund and enterprise fund forms.

Change in Fund Balance/Net Position

The electronic report will calculate Change in Fund Balance/Net Position. If preparing a paper report, enter the sum of Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items; Capital Contributions; Proprietary Fund Transfers In (Out); and Special and Extraordinary Items.

Note: This amount should equal the sum of all Change in Net Position amounts as calculated on the internal service fund and enterprise fund forms.

Fund Balance/Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring in the amount reported as Fund Balance/Net Position (Deficit), End of Fiscal Year from the county’s prior-year report. If preparing a paper report, enter the amount reported as Fund Balance/Net Position (Deficit), End of Fiscal Year on the county’s prior-year report.

Note: This amount should equal the sum of all Net Position (Deficit), Beginning of Fiscal Year amounts as reported on the internal service fund and enterprise fund forms.

Adjustments (Specify)

Report prior-period adjustments, audit adjustments, and rounding in the Specify Proprietary Fund Adjustments subform. The electronic report will calculate the sum of the subform amounts. If preparing a paper report, enter the sum of all Proprietary Fund Adjustments subform amounts.

Note: The total of the proprietary fund adjustments should equal the sum of all Adjustment amounts as reported on the internal service fund and enterprise fund forms.

Fund Balance/Net Position (Deficit), End of Fiscal Year

The electronic report will calculate Fund Balance/Net Position (Deficit), End of Fiscal Year. If preparing a paper report, enter the sum of Change in Fund Balance/Net Position; Fund Balance/Net Position (Deficit), Beginning of Fiscal Year; and Adjustments.

Note: This amount should equal the sum of all Net Position (Deficit), End of Fiscal Year amounts as calculated on the internal service fund and enterprise fund forms.

Statistics

Current Transient Occupancy Tax Rate

Report the Transient Occupancy Tax rate rounded to three (3) decimal places. For example, report a 10% tax rate as “10.000”.

Note: If a tax rate is reported, report Transient Occupancy Taxes on the Statement of Revenues – Governmental Funds – Taxes: Property Taxes and Taxes – Other form.

Effective Date of Current Transient Occupancy Tax Rate

Report the effective date of the current Transient Occupancy Tax rate using “MM/DD/YYYY” format. For example, report “July 1, 2001” as “07/01/2001”.

Current-Year Property Tax Delinquency as of June 30, as a Percent of Tax Levy

Report the current-year property tax delinquency rate as of June 30 rounded to three (3) decimal places. For example, report a 10% delinquency rate as “10.000”.

Current Utility User Tax Rate

Report the Utility User tax rate rounded to three (3) decimal places. For example, report a 10% tax rate as “10.000”.

Note: If a tax rate is reported, report Utility Users Tax on the Statement of Revenues – Governmental Funds – Taxes: Property Taxes and Taxes – Other form.

Appropriations Limit

Report the county’s appropriations limit at fiscal year-end.

Total Annual Appropriations Subject to the Limit

Report the county’s total annual appropriations that are subject to the appropriations limit established for the fiscal year.

Parcel Tax Form

Per Government Code section 12463.2, the levying local agency that imposes the parcel tax shall be the entity to complete this report. “Levying local agency” means any county, city, or special district that has the power to levy or have levied on its behalf, parcel taxes, as defined by Government Code section 12463.2(c), upon property within the applicable territory of that county, city, or special district (including but not limited to Community Facilities Districts, Financing Districts, Zone of Benefits, Transportation Planning Agency, Transit Operator, etc.). The levying local agency is the one responsible for submitting the parcel tax measure to the ballot to be approved by voters (if applicable); and for submitting all of the necessary documents to the county auditors to be included in property tax bills for collections. The levying local agency must report, even if the revenue received from the tax measure is allocated to another local agency.

Parcel Tax Name

Use the legal name of the parcel tax. For the majority of agencies reporting, this is the ballot measure title.

Requirement A. The Type and Rate of Parcel Tax Imposed

Parcel Tax Type is the basis upon which a local agency determines how a parcel tax will be levied upon a parcel, including, but not limited to residential, nonresidential, improved, etc.

Parcel Tax Rate is the parcel tax amount levied on each parcel using a parcel tax base, including, but not limited to: a flat rate levy, age of the parcel, “per acre” basis, “per unit” basis, etc.

Notes

This section should be used for any multiple variables that the parcel tax rate might have. For example, a parcel tax might charge $10 per unit for one to three units, then $7 per unit for four through eight units and then $5 per unit for nine units or more.

Parcel Tax Type

All Property

If parcel tax is not imposed on a specific type of property and is uniformly imposed on all property, report the dollar amount of the rate and the appropriate parcel tax base for this property type.

All Residential

If parcel tax is not imposed on a specific type of residential property and is uniformly imposed on all residential property, report the dollar amount of the rate and parcel tax base for this property type. Residential property is property used for human habitation with the primary purpose of living/sleeping.

Residential Subcategories

If parcel tax is imposed on a specific type of residential property, report the following applicable parcel tax type:

a. **Single-Family**
   If the parcel tax type is a single-family residence, report the dollar amount of the rate and parcel tax base for this property type. A single-family residence is a structure maintained and used as a single dwelling unit.

b. **Multi-Family**
   If the parcel tax type is a multi-family residence, report the dollar amount of the rate and parcel tax base for this property type. A multi-family residence is a single building or structure designed to house several families in separate housing units. The most common type of multi-family housing is an apartment building. Duplexes, quadraplexes, and townhomes also qualify as multi-family housing. The entire building or structure may be owned by an individual, an entity, or, as is the case with condominiums, by individuals who have purchased units within the larger structure.

c. **Condominiums**
   If the parcel tax type is a condominium, report the dollar amount of the rate and parcel tax base for this property type. Condominiums are individually owned housing units in a multi-unit building. The condominium owner holds sole title to the unit, but owns land and common property (elevators, halls, roof, stairs, etc.) jointly, or in common, with other unit owners, and shares the upkeep expenses on the common-property with other owners. The unit owner pays property taxes only on his or her unit, and may mortgage, rent, or sell it like any other real property.

d. **Mobile Homes**
   If the parcel tax type is a mobile home, report the dollar amount of the rate and parcel tax base for this property type. Mobile homes include portable structures that are built on a chassis or affixed to a foundation and which may be used as a permanent dwelling unit.

All Nonresidential

If parcel tax is <u>not</u> imposed on a specific type of nonresidential property and is uniformly imposed on all nonresidential property, report the dollar amount of the rate and parcel tax base for this property type. Nonresidential property is property not used for living or sleeping.

Nonresidential Subcategories

If parcel tax is imposed on a specific type of nonresidential property, report the following applicable parcel tax type:

a. **Commercial**
If the parcel tax type is commercial, report the dollar amount of the rate and parcel tax base for this property type. “Commercial real property” means any real property improved with, or consisting of, a building that is intended for commercial use, including hotels and motels, and which is not residential.

b. **Industrial**
If the parcel tax type is industrial, report the dollar amount of the rate and parcel tax base for this property type. “Industrial property” means any property used for manufacturing or producing goods. This includes manufacturing factories.

c. **Institutional**
If the parcel tax type is institutional, report the dollar amount of the rate and parcel tax base for this property type. “Institutional property” means a building or structure, or a portion thereof, in which people are cared for or live in a supervised environment, including people who have physical limitations because of health or age, or in which people are detained for penal or correctional purposes, or in which the liberty of the occupants is restricted.

   This group includes, but is not limited to, the following: (1) adult homes, where occupants are capable of self-preservation; (2) alcohol and drug abuse rehabilitation centers; (3) assisted living facilities; (4) halfway houses; (5) residential care facilities; and (6) correctional Institutions.

d. **Recreational**
If the parcel tax type is recreational, report the dollar amount of the rate and parcel tax base for this property type. “Recreational property” means property used for recreational activities.

Unimproved/Undeveloped

If the parcel tax type is unimproved or undeveloped, report the dollar amount of the rate and parcel tax base for this property type. “Unimproved land” means a parcel without improvements (such as buildings or fixtures, regardless of whether or not a building permit has been issued); and which is either not in use or is only in temporary use. This category also includes any undeveloped land, as well as Community Facilities District (CFD) parcel tax on undeveloped parcels.

Other (specify)

If the specific parcel tax type has not been otherwise provided, specify the parcel tax type. Report the dollar amount of the rate and parcel tax base for this property type. Use the 'notes' section if applicable.

Parcel Tax Rates

Enter the dollar amount for the parcel tax and parcel tax base for this property type. The following are definitions of the parcel tax bases that can be selected from the form dropdown list:

a. **Parcel (Flat Rate)** – A single flat rate that is imposed on the parcel.
b. **Age** – Tax levied based on the age of a property, with rates vary depending on the property's age.
c. **Acre** – Tax levied using a "per acre" basis.
d. **Square Foot of Improvement/Building/Structure** – Tax levied upon a specified percentage or dollar amount based on square footage of the improvement, building, or structure.
e. **Square Foot of Lot** – Tax levied upon a specified percentage or dollar amount based on square-footage of the lot.
f. **Room** – Tax levied using a "per room" basis.
g. **Bed** – Tax levied using a "per bed" basis.
h. **Site/Space** – Tax levied using a "per site" or "per space" basis.
i. **Unit** – Tax levied using a "per unit" basis.
j. **Dwelling Unit** – Tax levied using a "per dwelling unit" basis.
k. **Other (specify)** – Use this section for a tax levied using a rate that is not listed above. Specify the property tax rate. Use the 'notes' section if applicable.

Requirement B. The Number of Parcels Subject to the Parcel Tax

Report the number of parcels that are subject to this parcel tax.

Requirement C. The Number of Parcels Exempt from the Parcel Tax

Report the number of parcels exempt from the parcel tax. Exempt parcels are those where the owner has applied, and been approved, for any exemptions that are available for the parcel tax.

Requirement D. The Sunset Date of the Parcel Tax, if any

Report the fiscal year-end date of the last year for which the parcel tax will be levied. Reporting is required as long as revenue is received in the current reporting period for a parcel tax that has passed its sunset date.

Requirement E. The Amount of Revenue Received from the Parcel Tax (Annually)

Report the amount of total annual revenue received and collected from the parcel tax in the current reporting year (this includes refunds made, receipts for levies made in prior years and levies that have passed their sunset dates, but excludes penalties, interest and cost recovery charges from the County for levy/collection services). Do not include any revenue received and collected after the end of the fiscal year.

Requirement F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

Check the appropriate box(es) for which revenue received from the parcel tax is being used (select all that apply). If the list does not include the manner the revenue is being used, then check the box(es) with the closest description.

List of County Revenues and Expenditures

County Revenues

Report all Revenues on the Statement of Revenues forms. Report all Other Financing Sources on the Other Financing Sources (Uses) and Changes in fund Balances form.

Revenue/Other Financing Source	Reporting Category
$10 Charge on Each Item of Real Estate Unpaid as of April 10th for Publishing Delinquent Roll	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
$15 Fee for Seizure and Sale of Unsecured Personal Property	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
1 1/2% per Month Redemption Penalty on Delinquent Taxes	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
10% Penalties for Late Payment of First and Second Installment of Secured Taxes	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
10% Penalty for Late Payment of Unsecured Tax	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
Accounting and Systems Services for Other Governmental Agencies	Charges for Current Services – Auditing and Accounting Fees
Adoption Fees	Other Charges for Current Services – Other
Advertising of Tax Defaulted Land Sales	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
Agricultural Preserve Applications Fees	Licensing, Permits, and Franchises – Zoning Permits
Agricultural Services	Charges for Current Services – Agricultural Services
Air Pollution Construction Permits	Licenses, Permits, and Franchises – Construction Permits
Air Pollution Variance Permits	Other Licenses, Permits, and Franchises
Aircraft Flight Plan Fees	Other Charges for Current Services – Other
Aircraft Landing Fees	Other Charges for Current Services – Other
Aircraft Taxes	Taxes – Other – Aircraft
Ambulance Fees	Charges for Current Services – Institutional Care and Services
Animal Licenses	Licenses, Permits, and Franchises – Animal Licenses
Archery Fees	Charges for Current Services – Parks and Recreation Fees

Revenue/Other Financing Source	Reporting Category
Art Craft Charges and Sale of Craft Material	Charges for Current Services – Parks and Recreation Fees
Assessments and Tax Collection Fees	Charges for Current Services – Assessment and Tax Collection Fees
Auditing and Accounting Fees	Charges for Current Services – Auditing and Accounting Fees
Bicycle Licenses	Other Licenses, Permits, and Franchises
Board and Care at Juvenile Hall	Charges for Current Services – Institutional Care and Services
Boarding Fees	Charges for Current Services – Humane Services
Boat Usage Fees	Charges for Current Services – Parks and Recreation Fees
Bond Proceeds	Other Financing Sources (Uses) – Long-Term Debt Proceeds
Book Fines and Payments for Lost Books	Charges for Current Services – Library Services
Building Permits	Licenses, Permits, and Franchises – Construction Permits
Burial Permits	Other Licenses, Permits, and Franchises
Business Licenses	Licenses, Permits, and Franchises – Business Licenses
California Children’s Services	Charges for Current Services – California Children’s Services
Camping Fees	Charges for Current Services – Parks and Recreation Fees
Cancelled Warrants and Checks	Miscellaneous Revenues – Cancelled Warrants
Care of Juvenile Court Wards	Charges for Current Services – Institutional Care and Services
Care of Prisoners	Charges for Current Services – Institutional Care and Services
Carnival Licenses	Other Licenses, Permits, and Franchises
Cash Overages	Other Miscellaneous Revenues
Cemetery Permits	Licensing, Permits, and Franchises – Zoning Permits
Changes in the Fair Value of Investments	Revenues from Use of Money and Property – Investment Earnings

Revenue/Other Financing Source	Reporting Category
City Prosecution Services Under Contract	Charges for Current Services – Legal Services
Civil Filing Fees	Charges for Current Services – Civil Process Services
Civil Process Services	Charges for Current Services – Civil Process Services
Club House Usage Fees	Charges for Current Services – Parks and Recreation Fees
Commissary Sales	Miscellaneous Revenues – Other Sales
Communication Services	Charges for Current Services – Communication Services
Compensation for the Public Guardian from Estates of Wards	Charges for Current Services – Estate Fees
Compensation Insurance Refunds	Other Miscellaneous Revenues
Concession for County Recreation Facilities	Charges for Current Services – Parks and Recreation Fees
Concession Payments	Revenues from Use of Money and Property – Rents and Concessions
Construction Permits	Licenses, Permits, and Franchises – Construction Permits
Consultant Fees Received from County Employees	Other Miscellaneous Revenues
Contributions	Other Miscellaneous Revenues
Contributions and Donations	Other Miscellaneous Revenues
Contributions from Trust Funds	Other Miscellaneous Revenues
County Parking Facilities Rental Revenue	Revenues from Use of Money and Property – Rents and Concessions
County's Share of Fines Resulting from Arrests Made by City Officers	Fines, Forfeitures, and Penalties – Other Court Fines
County's Share of Redemption Fees	Charges for Current Services – Assessment and Tax Collection Fees
Court Fees and Costs	Charges for Current Services – Court Fees and Costs
Court Reporting Fees	Charges for Current Services – Civil Process Services
Dividends	Revenues from Use of Money and Property – Investment Earnings
Document Fees Charged by Assessor, Tax Collector, Auditor	Charges for Current Services – Assessment and Tax Collection Fees

Revenue/Other Financing Source	Reporting Category
Educational Services	Other Charges for Current Services – Other
Election Services	Charges for Current Services – Election Services
Electrical Permits	Licenses, Permits, and Franchises – Construction Permits
Embalming Fees	Other Charges for Current Services – Other
Emergency Hospital Services	Charges for Current Services – Institutional Care and Services
Enforcement of the Plant Pest Quarantine Program for State	Charges for Current Services – Agricultural Services
Equipment Maintenance Services to Governmental Agencies	Other Charges for Current Services – Other
Estate Fees	Charges for Current Services – Estate Fees
Excavation Permits	Licenses, Permits, and Franchises – Road Privileges and Permits
Federal – Construction	Federal – Aid for Construction
Federal – Disaster Relief	Federal – Aid for Disaster
Federal – Forest Reserve Revenue	Federal – Forest Reserve Revenue
Federal – Funds for the Purchase of Surplus Equipment for Civil Defense	Other Federal – Other
Federal – Grazing Fees	Federal – Other – Grazing
Federal – Health Administration	Federal – Health Administration
Federal – In-Lieu Taxes	Federal – In-Lieu Taxes
Federal – Manpower Program Funds for Which the County is Responsible	Other Federal – Other
Federal – Other – Child Support Enforcement Incentives	Federal – Other – DA Programs – Family/Child
Federal – Other – Federal Health Grants	Federal – Other – Health and Mental Health Grants
Federal – Other – Flood Control Land Receipts	Other Federal – Other
Federal – Other – Grants Received from the California Council on Criminal Justice	Federal – Other – Office of Criminal Justice Planning (OCJP)
Federal – Other – Subventions for Maternal and Child Health, Seasonal and Farm Workers, Chronic Illness, and Aging	Federal – Other – Aging Programs; or Federal – Other – Health and Mental Health Grants; or Other Federal – Other
Federal – Public Assistance Administration	Federal – Public Assistance Administration
Federal – Public Assistance Programs	Federal – Public Assistance Programs

Revenue/Other Financing Source	Reporting Category
Federal – Research Grants	Other Federal – Other
Fees and Mileage for Serving or Executing Notices, Writs, Levies of Attachment, Warrants or Orders	Charges for Current Services – Civil Process Services
Fees Charged by Auditor for Filing and Abstract of Judgment	Charges for Current Services – Civil Process Services
Fees for Attending Traffic School	Fines, Forfeitures, and Penalties – Other Court Fines
Fees for Certification of Safety Deposit Box Contents	Other Charges for Current Services – Other
Fees for Issuance of Writs, Orders and Certificates	Charges for Current Services – Civil Process Services
Fees for Making Payroll Deductions	Other Charges for Current Services – Other
Fees for Medical Reports	Charges for Current Services – Institutional Care and Services
Fees for Preparing Abstracts	Charges for Current Services – Civil Process Services
Fees for Registration of Bonds	Other Charges for Current Services – Other
Film or Other Special Materials Usage Fees	Charges for Current Services – Library Services
Fines for Driving Under the Influence	Fines, Forfeitures, and Penalties – Vehicle Code Fines
Fines for Possession of Controlled Substances	Fines, Forfeitures, and Penalties – Other Court Fines
Fire Extinguisher Serviceman Permits	Other Licenses, Permits, and Franchises
Fire Permits	Other Licenses, Permits, and Franchises
Food Market Licenses	Other Licenses, Permits, and Franchises
Forfeitures and Penalties	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Forfeitures of Faithful Performance Bonds or Deposits	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Franchises	Licensing, Permits, and Franchises – Franchises
Garnishment Fees	Charges for Current Services – Civil Process Services
Golf And Equipment Usage Fees	Charges for Current Services – Parks and Recreation Fees
Gun Permits	Other Licenses, Permits, and Franchises

Revenue/Other Financing Source	Reporting Category
Handling Charges for Deposits by Public Administrator	Charges for Current Services – Estate Fees
Health Clinic Fees	Charges for Current Services – Health Fees
Health Fees	Charges for Current Services – Health Fees
Hotel (Transient Lodging) Taxes	Taxes – Other – Transient Occupancy Taxes
Humane Services	Charges for Current Services – Humane Services
Impounding Fees	Charges for Current Services – Humane Services
In-Patient Hospital Care	Charges for Current Services – Institutional Care and Services
Institutional Care and Services	Charges for Current Services – Institutional Care and Services
Insurance Proceeds	Other Miscellaneous Revenues
Interest	Revenues from Use of Money and Property – Investment Earnings
Interest on Judgment for Services Provided by County Hospitals	Charges for Current Services – Institutional Care and Services
Investment Income	Revenue from Use of Money and Property – Investment Earnings
Judgments and Damages	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Kennel Licenses	Other Licenses, Permits, and Franchises
Law Enforcement Services	Charges for Current Services – Law Enforcement Services
Legal Advertising Required by Planning Ordinance	Charges for Current Services – Planning and Engineering Services
Legal Services	Charges for Current Services – Legal Services
Legal Services Provided by County Counsel or the District Attorney	Charges for Current Services – Legal Services
Legal Services Provided in Connection with the Public Administrator's Duties	Charges for Current Services – Legal Services
Library Services	Charges for Current Services – Library Services
Lighting Charges	Charges for Current Services – Parks and Recreation Fees
Littering Fines	Fines, Forfeitures, and Penalties – Other Court Fines

Revenue/Other Financing Source	Reporting Category
Long-Term Note Proceeds	Other Financing Sources (Uses) – Other Long-Term Debt Proceeds
Marriage Licenses	Other Licenses, Permits, and Franchises
Meals and Quarters for Employees and Others	Other Charges for Current Services – Other
Mental Health Services	Charges for Current Services – Mental Health Services
Microfilming Fees	Other Charges for Current Services – Other
Milk and Dairy Health Permits	Other Licenses, Permits, and Franchises
Mobile Home Use Permit Fees	Other Licenses, Permits, and Franchises
Money Seized in Slot Machines or Other Devices for Gambling	Other Miscellaneous Revenues
Motion Picture Operator Permits	Other Licenses, Permits, and Franchises
Museum Exhibit Admission Fees	Charges for Current Services – Parks and Recreation Fees
Naturalization Fees	Charges for Current Services – Civil Process Services
Notary Fees	Charges for Current Services – Civil Process Services
Noxious Weed Abatement	Charges for Current Services – Agricultural Services
Oil and Gas Royalties	Revenues from Use of Money and Property – Royalties
Oil Well Permits	Other Licenses, Permits, and Franchises
Other – Governmental Agencies	Other Intergovernmental – Other
Other – In-Lieu Revenue	Other In-Lieu Taxes
Other Business Licenses or Permits Issued Primarily for Regulation	Other Licenses, Permits, and Franchises
Other Court Fines	Fines, Forfeitures, and Penalties – Other Court Fines
Other In-Lieu Revenues – Payments from Public Housing Authorities, Other than Federal Authorities	Other In-Lieu Taxes
Other Long-Term Obligation Proceeds	Other Financing Sources (Uses) – Other Long-Term Debt Proceeds or Capital Leases
Other Nonbusiness Licenses and Permits that are Primarily Regulatory	Other Licenses, Permits, and Franchises

Revenue/Other Financing Source	Reporting Category
Out-Patient Hospital Care	Charges for Current Services – Institutional Care and Services
Parking Fees from Recreation Facilities	Charges for Current Services – Parks and Recreation Fees
Parking Meter Collections	Revenues from Use of Money and Property – Rents and Concessions
Parks and Recreation	Charges for Current Services – Parks and Recreation Fees
Pass-through Property Taxes	Property Taxes – Pass-through Property Taxes (ABX1 26)
Penalties and Costs of Delinquent Taxes	Fines, Forfeitures, and Penalties – Penalties and Costs of Delinquent Taxes
Penalties and Court Costs Imposed as a Condition of Probation	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Penalties Assessed for Failure to Secure Business License	Licenses, Permits, and Franchises – Business Licenses
Permit Fees for Explosives	Other Licenses, Permits, and Franchises
Permits for Attaching Privately Owned Pipelines to Bridges	Other Licenses, Permits, and Franchises
Permits for Breaking Curb and Gutter	Licenses, Permits, and Franchises – Road Privileges and Permits
Permits for Mains Laid	Licenses, Permits, and Franchises – Road Privileges and Permits
Personal Property Sales by Sheriff	Miscellaneous Revenues – Other Sales
Personnel Services	Charges for Current Services – Other – Personnel Services
Pest Control Business Registration	Other Licenses, Permits, and Franchises
Picnic Area Usage Fees	Charges for Current Services – Parks and Recreation Fees
Placement Fees	Charges for Current Services – Humane Services
Plan or Map Checking Fees	Charges for Current Services – Planning and Engineering Services
Planning and Engineering Services	Charges for Current Services – Planning and Engineering Services
Pleasure Riding Permit Fees	Other Licenses, Permits, and Franchises
Plumbing Permits	Licenses, Permits and Franchises – Construction Permits

Revenue/Other Financing Source	Reporting Category
Pole Attachment Charges	Revenues from Use of Money and Property – Rents and Concessions
Food Processing Health Permits	Other Licenses, Permits, and Franchises
Posting Advertising or Conducting Sales of Real or Personal Property	Charges for Current Services – Civil Process Services
Prisoners' Unclaimed Money	Other Miscellaneous Revenues
Private Investigator Licenses	Other Licenses, Permits, and Franchises
Probate Filing Fees	Charges for Current Services – Civil Process Services
Property Tax in Lieu of Vehicle License Fee	Property Taxes – Property Tax In-Lieu of Vehicle License Fees
Property Taxes – Current Secured	Property Taxes- Countywide Secured and Unsecured
Property Taxes – Current Unsecured	Property Taxes – Countywide Secured and Unsecured
Property Taxes – Prior Secured	Property Taxes – Prior-Year Secured and Unsecured
Property Taxes – Prior Unsecured	Property Taxes – Prior-Year Secured and Unsecured
Property Transfer Taxes	Taxes – Other – Property Transfer
Public Telephones Rental Revenue	Revenues from Use of Money and Property – Rents and Concessions
Purchasing Fees	Other Charges for Current Services – Other
Quarantine Inspection Fees	Charges for Current Services – Agricultural Services
Race Horse Taxes	Other Taxes – Other
Raw Material Processing Taxes	Other Taxes – Other
Recording Fees	Charges for Current Services – Recording Fees
Refuse Disposal	Charges for Current Services – Sanitation Services
Reimbursement for Board and Care of Adopted Child	Other Charges for Current Services – Other
Reimbursement for Burials	Other Charges for Current Services – Other
Reimbursement for Care in Private Institutions and Boarding Homes	Charges for Current Services – Institutional Care and Services
Reimbursement for Care in State Institutions	Charges for Current Services – Institutional Care and Services

Revenue/Other Financing Source	Reporting Category
Reimbursement from the State Department of Education for Food Transportation Services	Other Charges for Current Services – Other
Reimbursement of the Cost of Eradicating Weeds or Other Hazardous Conditions	Other Charges for Current Services – Other
Reimbursement of the Cost of U.S. Veteran's Administration Medical Training Program	Other Charges for Current Services – Other
Rental of Voting Booths	Charges for Current Services – Election Services
Rental of Wheelchairs, Crutches, etc.	Charges for Current Services – Institutional Care and Services
Rents and Concessions	Revenue from Use of Money and Property – Rents and Concessions
Rents from Employees Living on Institutional Grounds	Revenue from Use of Money and Property – Rents and Concessions
Residual Property Taxes	Property Taxes – Residual Property Taxes (ABX1 26)
Revenue from County Fairs, Including Off Season Rentals	Revenues from Use of Money and Property – Rents and Concessions
Revenue from Rights for Removal of Oil, Gas, and Other Natural Resources from County Property	Revenues from Use of Money and Property – Royalties
Revenue from the Supplemental Property Tax Admin Fee (5%)	Charges for Current Services – Assessment and Tax Collection Fees
Revenues from County Fairs	Revenues from Use of Money and Property – Rents and Concessions
Road and Street Services	Charges for Current Services – Road and Street Services
Road Obstruction Permits	Licenses, Permits, and Franchises – Road Privileges and Permits
Road Privileges and Permits	Licenses, Permits, and Franchises – Road Privileges and Permits
Rodent Abatement	Charges for Current Services – Agricultural Services
Royalties	Revenue from Use of Money and Property – Royalties
Sale of Animal Carcasses	Charges for Current Services – Humane Services

Revenue/Other Financing Source	Reporting Category
Sale of Blueprints	Charges for Current Services – Planning and Engineering Services
Sale of Books, Pamphlets, Postcards	Miscellaneous Revenues – Other Sales
Sale of Capital Assets	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Sale of Copies of Assessment Roll	Charges for Current Services – Assessment and Tax Collection Fees
Sale of Drugs and Medical Supplies	Charges for Current Services – Institutional Care and Services
Sale of Fire Prevention Codes	Miscellaneous Revenues – Other Sales
Sale of Garbage	Charges for Current Services – Sanitation Services
Sale of Items Produced in Vocational Programs for the Aged and Blind	Miscellaneous Revenues – Other Sales
Sale of Plans and Specs	Charges for Current Services – Planning and Engineering Services
Sale of Poison for Pest Extermination	Miscellaneous Revenues – Other Sales
Sale of Seeds	Miscellaneous Revenues – Other Sales
Sale of Sewage By-Products	Charges for Current Services – Sanitation Services
Sale of Slides, Tobacco, Candy, etc. Purchased for Resale	Miscellaneous Revenues – Other Sales
Sale of Surplus County Supplies	Miscellaneous Revenues – Other Sales
Sales and Use Taxes	Taxes – Other – Sales and Use Taxes
Sales of Directories, Indices, Ordinances, and Surveys	Miscellaneous Revenues – Other Sales
Sales of Maps	Miscellaneous Revenues – Other Sales
Sales of Rock and Gravel from County Operated Facilities	Miscellaneous Revenues – Other Sales
Sales of Voters Indices	Miscellaneous Revenues – Other Sales
Salvage Sales	Miscellaneous Revenues – Other Sales
Sanitation Services	Charges for Current Services – Sanitation Services
Second-Hand Store Licenses	Other Licenses, Permits, and Franchises
Septic Tank Inspection and Laboratory Fees	Charges for Current Services – Sanitation Services
Service Charges for Use of Mains and Truck Lines	Charges for Current Services – Sanitation Services

Revenue/Other Financing Source	Reporting Category
Services by Private Physicians in County Institutions	Other Miscellaneous Revenues
Services Provided under Contract to Other Governmental Agencies	Charges for Current Services – Communication Services
Sewer Connection Charges	Charges for Current Services – Sanitation Services
Sidewalk, Curb, and Gutter Permits	Licenses, Permits, and Franchises – Construction Permits
Special and Extraordinary Items	Special and Extraordinary Items – Special Item; or Extraordinary Item
Special Assessments	Charges for Current Services – Property Tax Administrative Fees
Special District Audit Fees	Charges for Current Services – Auditing and Accounting Fees
Standardization Inspection Fees for Fruits, Vegetables, Milk, Eggs, Poultry, Honey, Aviaries, and Nurseries	Charges for Current Services – Agricultural Services
State – Agriculture	Intergovernmental State – Aid for Agriculture
State – California Children's Services	Intergovernmental State – Public Assistance Programs
State – Cerebral Palsy	Intergovernmental State – Public Assistance Programs
State – Citizens Option for Public Safety	State – Other – Supplemental Law Enforcement Services Fund (SLESF/COPS)
State – Civil Defense	State – Other – Civil Defense
State – Construction	Intergovernmental State – Aid for Construction
State – Corrections	Intergovernmental State – Aid for Corrections
State – County Fairs	Intergovernmental State – Aid for County Fairs
State – Disaster Relief	Intergovernmental State – Aid for Disaster
State – Health Administration	Intergovernmental State – Other Health Programs
State – Highway Users Tax	Intergovernmental State – Highway Users Tax
State – Homeowners Property Tax Relief	Intergovernmental State – Homeowners' Property Tax Relief

Revenue/Other Financing Source	Reporting Category
State – Mental Health	Intergovernmental State – Health Programs – Aid for Mental Health
State – Other – Cigarette Taxes	Intergovernmental State – Tobacco Tax – AB 75/Prop 99
State – Other – Off-Highway Motor Vehicle License Fees	Intergovernmental State – Off-Highway Motor Vehicle License Fees
State – Other – Payments for Tax Losses Because of Open Space Assessments (Williamson Act)	Intergovernmental State – Open Space Tax Relief
State – Other – SB 90 Reimbursements	Intergovernmental State – SB 90 Mandated Costs
State – Other – State Subventions for County Libraries	State – Other – Library
State – Other Cotton Bale In-Lieu Taxes	Other State – Other
State – Other Revenues for Juvenile Hall School Operation and Special Milk Program	Other State – Other
State – Other State – In Lieu Taxes	Intergovernmental State – Other State In-Lieu Taxes
State – Other State Health – Medically Indigent Adult Program	Intergovernmental State – Health Programs – Medically Indigent Adult (MIA)
State – Other State Health – Mosquito/Gnat Control	Intergovernmental State – Health Programs – Other Health Programs
State – Other State Health – Tumor Registry	Intergovernmental State – Health Programs – Other Health Programs
State – Other State Subventions Based on Recoveries from Absent Parents	Other State – Other
State – Partial Reimbursement of the Salary of Agricultural Commissioner	Intergovernmental State – Aid for Agriculture
State – Proposition 172 Public Safety Funds	Intergovernmental State – Public Safety – Prop 172
State – Public Assistance Administration	Intergovernmental State – Public Assistance Administration
State – Public Assistance Programs	Intergovernmental State – Public Assistance Programs
State – Revenue for Construction of Civil Defense Facilities	Intergovernmental State – Aid for Construction
State – Revenue for Construction of Hospitals, Juvenile Halls and Camps, etc.	Intergovernmental State – Aid for Construction

Revenue/Other Financing Source	Reporting Category
State – Revenue for Operations of Juvenile Hall and Camps	Intergovernmental State – Aid for Corrections
State – Tuberculosis Control	Intergovernmental State – Health Programs – Other Health Programs
State – Veteran's Affairs	State – Other – Veterans Affairs Programs
State – Aviation	Other State – Other
State – Motor Vehicle In-Lieu Tax	Intergovernmental State – Motor Vehicle In-Lieu Tax
State – Revenue for Railroad Crossings	Intergovernmental State – Aid for Construction
State – Unclaimed Agricultural Gas Tax Refund	Intergovernmental State – Aid for Agriculture
Statutory and Extraordinary Fees Allowed the Public Administrator for Administering Estates	Charges for Current Services – Estate Fees
Subdivision Fees	Charges for Current Services – Planning and Engineering Services
Subpoenaing Witnesses	Charges for Current Services – Civil Process Services
Summoning Trial Juries	Charges for Current Services – Civil Process Services
Supplemental Property Taxes – Current	Property Taxes – Supplemental Countywide Secured and Unsecured
Supplemental Property Taxes – Prior	Property Taxes – Supplemental Prior-Year Secured and Unsecured
Surcharge and Penalty Assessment on Parking, Nonparking and Criminal Fines	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Swimming Pool Charges to Organizations	Charges for Current Services – Parks and Recreation Fees
Swimming Pool Fees	Charges for Current Services – Parks and Recreation Fees
Tax Collectors $150 per Parcel Reimbursement for Tax-Defaulted Land Sales	Charges for Current Services – Assessment and Tax Collection Fees
Taxicab Licenses	Other Licenses, Permits, and Franchises
Telephone Services Provided to Quasi-County Agencies	Charges for Current Services – Communication Services
Tenant Farmers	Revenues from Use of Money and Property – Rents and Concessions

Revenue/Other Financing Source	Reporting Category
The Discounted Present Value of Capital Leases	Other Financing Sources (Uses) – Discount on Bonds Issued
The Sale of Indices	Charges for Current Services – Assessment and Tax Collection Fees
The Sale of Vehicles Used in Commission of a Crime	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
Timber Yield Taxes	Taxes – Other – Timber Yield
Tobacco Settlement	Miscellaneous Revenues – Tobacco Settlement
Traffic Surveys	Charges for Current Services – Planning and Engineering Services
Training Nurses, Peace Officers, Social Workers, etc.	Other Charges for Current Services – Other
Transcript Fees	Charges for Current Services – Civil Process Services
Transfers In	Other Financing Sources (Uses) – Transfers In
Transportation Permits for Movement of Unusual Loads on County Roads	Licenses, Permits, and Franchises – Road Privileges and Permits
Transporting Prisoners	Charges for Current Services – Law Enforcement Services
Unclaimed Money in the County Treasury	Other Miscellaneous Revenues
Unlawful Burning Fines	Fines, Forfeitures, and Penalties – Other Court Fines
Use of Small Craft Harbor Facilities	Charges for Current Services – Parks and Recreation Fees
Vaccination Fees	Charges for Current Services – Humane Services
Vehicle Code Fines	Fines, Forfeitures, and Penalties – Vehicle Code Fines
Vending Machine Revenues	Revenues from Use of Money and Property – Rents and Concessions
Veterinarian Services Provided to City Zoos	Charges for Current Services – Humane Services
Violations of any State Law Other than the Vehicle Code	Fines, Forfeitures, and Penalties – Other Court Fines
Violations of County Traffic Ordinances	Fines, Forfeitures, and Penalties – Other Court Fines

Revenue/Other Financing Source	Reporting Category
Violations of Fish and Game Code	Fines, Forfeitures, and Penalties – Other Court Fines
Violations of Other County Ordinances	Fines, Forfeitures, and Penalties – Other Court Fines
Witness and Jury Fees Received from County Employees	Other Miscellaneous Revenues
Work Furlough Program Reimbursement	Charges for Current Services – Institutional Care and Services
Zoning Permits Administration	Licensing, Permits, and Franchises – Zoning Permits

County Expenditures

Report all expenditures on the Statement of Expenditures forms.

Expenditure	Reporting Category
4-H Program	Education – Agricultural Education
Abandoned Vehicle Program	Public Protection – Other Protection – Other
Administrative Officer	General Government – Legislative and Administrative – Administrative Officer
Administration and Engineering	Public Protection – Flood Control – Soil and Water Conservation
Adoptions	Public Assistance – Welfare – Administration
Advertising County Resources	General Government – Promotion
Agricultural Commissioner	Protective Inspection – Agricultural Commissioner
Agricultural Extension Service	Education – Agricultural Education
Aid Programs	Public Assistance – Welfare – Aid Programs Cash
Aid to Indigents	Public Assistance – General Relief – Aid to Indigents
Aid to Victims of Crime and Violence	Public Assistance – Other Public Assistance – Other
Air Pollution	Health – Public Health
Airports	Public Ways and Facilities – Transportation Terminals
Alcohol and Drug Abuse Services	Health – Drug and Alcohol Abuse Services
Ambulance Service	Health – Medical Care

Expenditure	Reporting Category
Annual Audit, if for Supervisors	General Government – Legislative and Administrative – Board of Supervisors
Aquaria	Recreation and Cultural Services – Cultural Services
Aquatic Recreational Areas	Recreation and Cultural Services – Recreation Facilities
Arboreta	Recreation and Cultural Services – Cultural Services
Art Galleries	Recreation and Cultural Services – Cultural Services
Assessments and Taxes	General Government – Property Management
Assessor	General Government – Finance – Assessor
Auditor-Controller	General Government – Finance – Auditor-Controller
Auditor – School Claims Division	Education – School Administration
Auditor – Welfare Division	Public Assistance – Welfare – Administration
Band and Orchestra Commissions	Recreation and Cultural Services – Cultural Services
Board of Education	Education – School Administration
Board of Supervisors	General Government – Legislative and Administrative – Board of Supervisors
Botanical Gardens	Recreation and Cultural Services – Cultural Services
Building Inspector	Protective Inspection – Building Inspector
California Children’s Services	Health – Public Health
Care of Court of Wards	Public Assistance – Care of Court of Wards
Care of Mentally Ill	Health – Mental Health
Cemeteries	Public Protection – Other Protection – Other
Central Collections	General Government – Finance – Other Finance
Central Services, Stores	General Government – Other General Government
Channel Construction and Maintenance	Public Protection – Flood Control – Soil and Water Conservation
Chronic Diseases	Health – Medical Care
Civil Service Commission	General Government – Personnel

Expenditure	Reporting Category
Clerk of the Board	General Government – Legislative and Administrative – Clerk of the Board
Cloud Seeding	Public Protection – Flood Control – Soil and Water Conservation
Commission on the Status of Woman	Public Assistance – Other Public Assistance – Other
Community Buildings	Recreation and Cultural Services – Veterans Memorial Building
Community Development	Public Assistance – Other Public Assistance – Other
Community Mental Health	Health – Public Health
Consumer Affairs	Public Protection – Other Protection – Other
Contributions to Other	Recreation and Cultural Services – Recreation Facilities
Coroner	Public Protection – Protection – Other – Coroner
Council of Governments	General Government – Legislative and Administrative – Council of Governments
County Chambers of Commerce	General Government – Promotion
County Clerk	Public Protection – Judicial – County Clerk
County Clerk – Elections	General Government – Elections
County Committee on School District Organization	Education – School Administration
County Counsel	General Government – Counsel – County Counsel
County Hospital	Hospital Enterprise Fund
County Library	Education – Library Services
Court-Appointed Counsel	Public Protection – Judicial – Court Appointed Counsel
Courts	Public Protection – Judicial – Other Judicial
Crossing Guards	Public Protection – Other Protection – Other
Custodial Services	General Government – Property Management
Data Processing	General Government – Other General Government
Day Care Centers	Public Assistance – Other Public Assistance – Other

Expenditure	Reporting Category
Deep Water Channels	Public Ways and Facilities – Other Public Ways and Facilities
Deferred Compensation	General Government – Other General Government
Delinquency Prevention	Public Protection – Other Detention and Correction
District Attorney	General Government – Counsel – District Attorney (Legal Advice)
District Attorney (prosecution)	Public Protection – Judicial – District Attorney – Prosecution
Economic Development	General Government – Promotion
Election Expenses – Supervisors	General Government – Elections
Emergency Hospitals	Public Protection – Protection – Other – Emergency Services
Emergency Services – Civil Defense, Disaster Relief	Public Protection – Protection – Other – Emergency Services
Employee Group Insurance	General Government – Other General Government
Environmental Health	Health – Public Health
Environmental Protection Programs	Public Protection – Other Protection – Other
Fairs and Expositions	General Government – Promotion
Family Planning, Family Health	Health – Public Health
Family Support	Public Protection – Judicial – Child Support Services
Farm Advisor	Education – Agricultural Education
Federal Manpower Program	Public Assistance – Other Public Assistance – Other
Fire Department	Public Protection – Fire Protection
Fire Marshal	Public Protection – Fire Protection
Fish and Game Propagation	Public Protection – Other Protection – Other
Food Stamp Program	Public Assistance – Welfare – Administration
General Insurance and Surety Bonds	General Government – Other General Government
Golf Courses	Recreation and Cultural Services – Recreation Facilities
Governmental Agencies (Recreation)	Recreation and Cultural Services – Recreation Facilities
Grand Jury	Public Protection – Judicial – Grand Jury

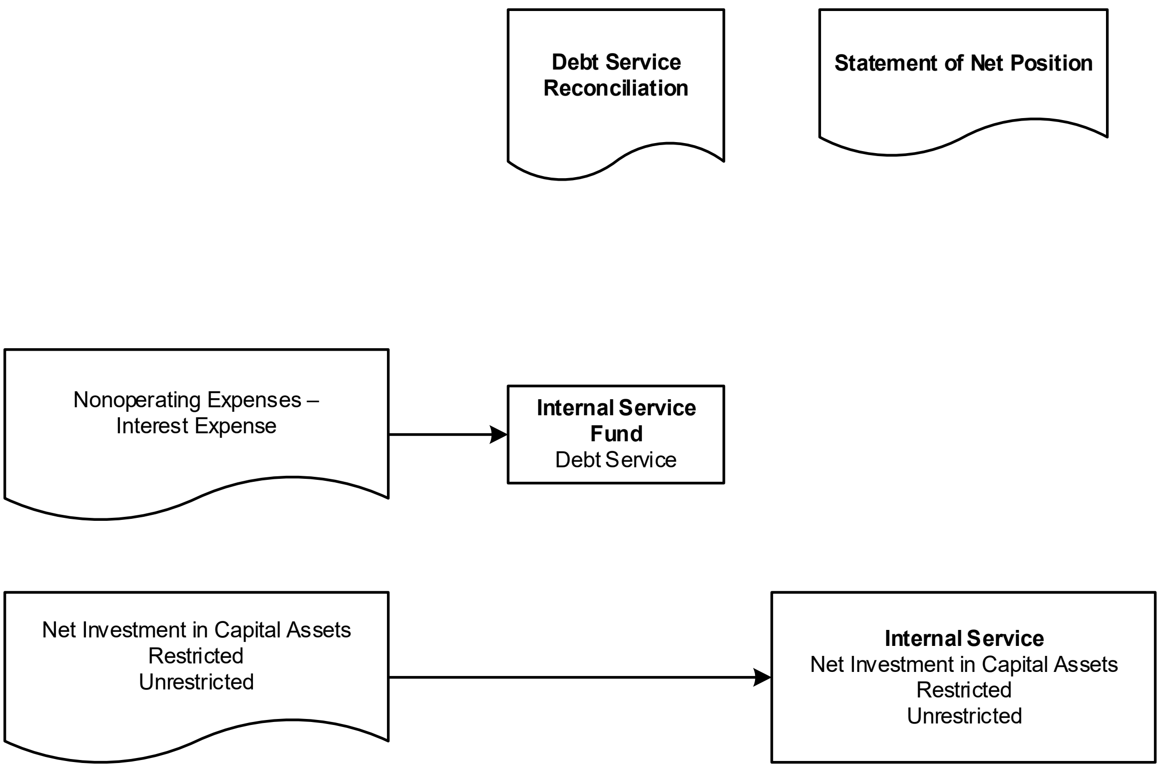
Expenditure	Reporting Category
Harbors and Ports	Public Ways and Facilities – Transportation Terminals
Health Clinics	Health – Public Health
Health Department	Health – Public Health
Health Officer	Health – Public Health
Home Economics	Education – Agricultural Education
Homemaker Services	Public Assistance – Welfare – Administration
Honor Farms	Public Protection – Detention and Correction – Juvenile Detention
Hospital Clinics	Health – Medical Care
Indigents Burial and Cemetery Care	Public Assistance – General Relief – Aid to Indigents
Interest on Long-Term Debt	Debt Service – Interest on Long-Term Debt
Interest on Notes and Warrants	Debt Service – Principal and Interest on Short-Term Notes and Warrants
Jail	Public Protection – Detention and Correction – Adult Detention
Judgments and Damages	General Government – Other General Government
Juvenile Hall	Public Protection – Detention and Correction – Juvenile Detention
Juvenile Justice Commission	Public Protection – Judicial – Other Judicial
Law Library	Public Protection – Judicial – Other Judicial
Levee Construction and Maintenance	Public Protection – Flood Control – Soil and Water Conservation
Livestock Inspector	Public Protection – Protective Inspection – Livestock Inspector
Local Agency Formation Commission	Public Protection – Protection – Other – LAFCO
Maintenance Departments	General Government – Property Management
Marshal	Public Protection – Police Protection
Medical Care Services	Health – Medical Care
Medical Examiner (Coroner)	Public Protection – Protection – Other – Coroner
Medically Indigent Adults	Health – Public Health
Messenger and Delivery Departments	General Government – Communications

Expenditure	Reporting Category
Microfilm Services	General Government – Other General Government
Monuments and Statues	Recreation and Cultural Services – Cultural Services
Motor Vehicle Pool	General Government – Other General Government
Museums	Recreation and Cultural Services – Cultural Services
Office on Aging	Public Assistance – Other Public Assistance – Other
Parking Facilities	Public Ways and Facilities – Parking Facilities
Parks	Recreation and Cultural Services – Recreation Facilities
Personnel Department	General Government – Personnel
Planetaria	Recreation and Cultural Services – Cultural Services
Planning and Zoning	Public Protection – Protection – Other – Planning and Zoning
Plant Acquisition	General Government – Plant Acquisition
Playgrounds	Recreation and Cultural Services – Recreation Facilities
Pound	Public Protection – Protection – Other – Humane Services (Pound)
Predatory Animal Control	Public Protection – Other Protection – Other
Primary, General, and Special Elections	General Government – Elections
Probation Department	Public Protection – Detention and Correction – Probation
Property Management Departments	General Government – Property Management
Public Administrator	Public Protection – Other Protection – Other
Public Defender	Public Protection – Judicial – Public Defender
Public Guardian – Conservator	Public Protection – Other Protection – Other
Purchasing Agent	General Government – Finance – Purchasing Agent
Recorder	Public Protection – Protection – Other – Recorder

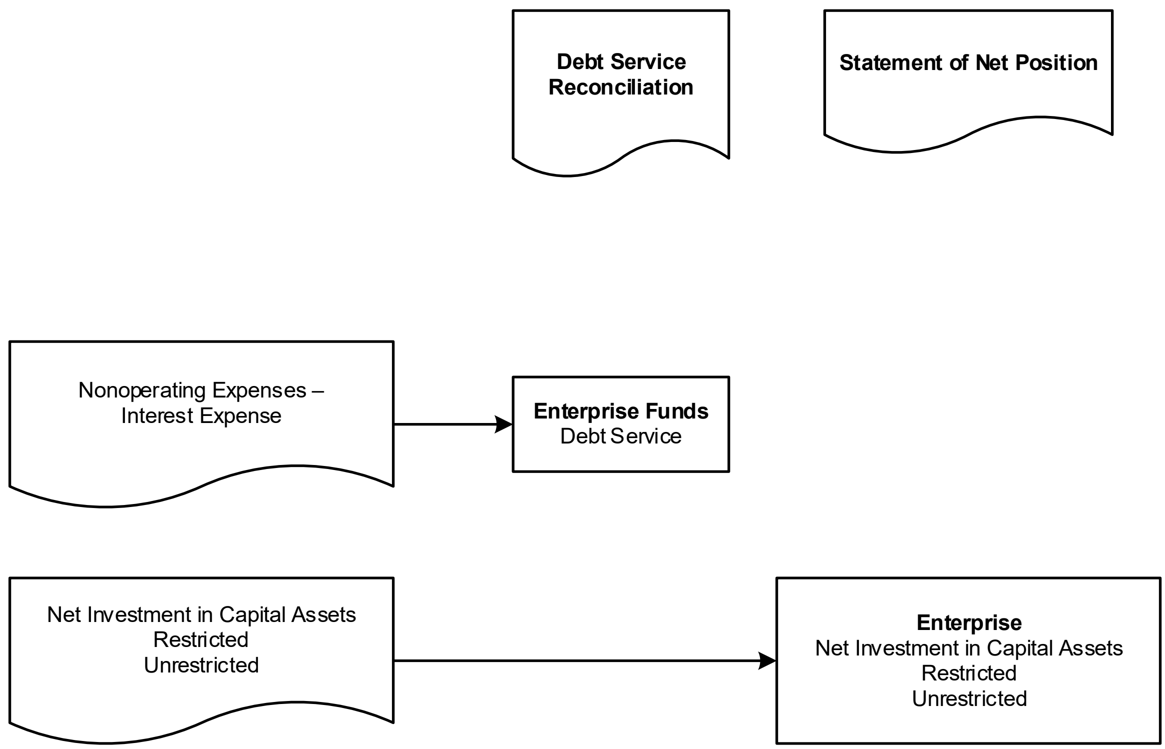
Expenditure	Reporting Category
Recreation Department	Recreation and Cultural Services – Recreation Facilities
Registrar of Voters	General Government – Elections
Rehabilitation Center Schools	Education – Other Education
Rehabilitation Centers	Public Protection – Detention and Correction – Juvenile Detention
Rents	General Government – Property Management
Retirement and Social Security	General Government – Other General Government
Retirement Board	General Government – Other General Government
Retirement of Long-Term Debt	Debt Service – Retirement of Long-Term Debt
Riding Trails	Recreation and Cultural Services – Recreation Facilities
Road Construction and Maintenance	Public Ways and Facilities – Roads
Safety Committees and Internal Training	General Government – Personnel
Sanitation	Sanitation
School Elections	General Government – Elections
Sealer of Weights and Measures	Public Protection – Protective Inspection – Sealer of Weights and Measures
Senior Citizens Program	Public Assistance – Other Public Assistance – Other
Sheriff	Public Protection – Police Protection
Small Craft Harbors	Recreation and Cultural Services – Small Craft Harbors
Social Services Department Administration	Public Assistance – Welfare – Administration
State Contracts for Fire Protection	Public Protection – Fire Protection
State Correctional Schools	Public Protection – Other Detention and Correction
State Institutions	Health – Mental Health
Street Lighting	Public Ways and Facilities – Other Public Ways and Facilities
Superintendent of School	Education – School Administration
Surveyor and Engineer	General Government – Other General Government

Expenditure	Reporting Category
Swimming Pools	Recreation and Cultural Services – Recreation Facilities
Tax Collector	General Government – Finance – Treasurer-Tax Collector
TB Hospitals	Health – Medical Care
Telephone and Radio Systems	General Government – Communications
Traffic Safety Commission	General Government – Personnel
Transit Systems – Bus, Rail	Public Ways and Facilities – Transportation Systems
Treasurer	General Government – Finance
Urban Renewal Photographer	General Government – Other General Government
Utilities	General Government – Property Management
Veterans Services	Public Assistance – Veterans Services
Vital Statistics	Health – Public Health
Vocational Training	Public Assistance – Other Public Assistance – Other
Weed Abatement	Public Protection – Fire Protection
Workers Compensation Insurance	General Government – Other General Government
Zoos	Recreation and Cultural Services – Cultural Services

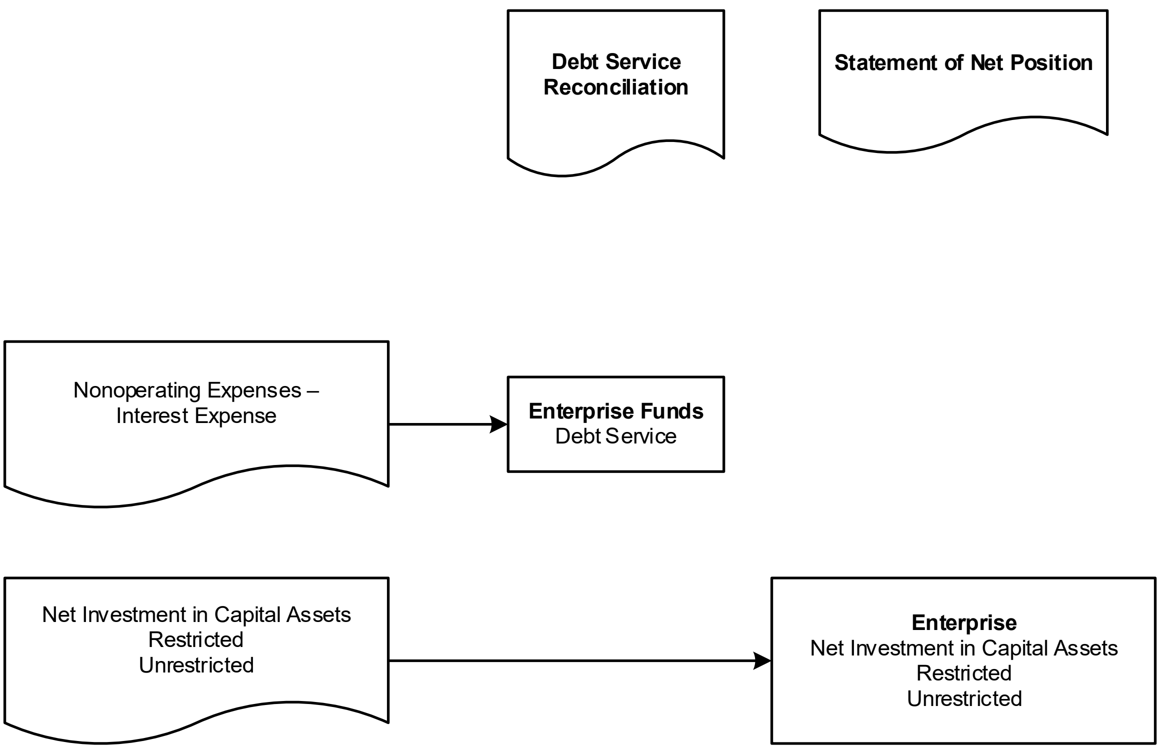
Internal Service Fund Form Flowchart



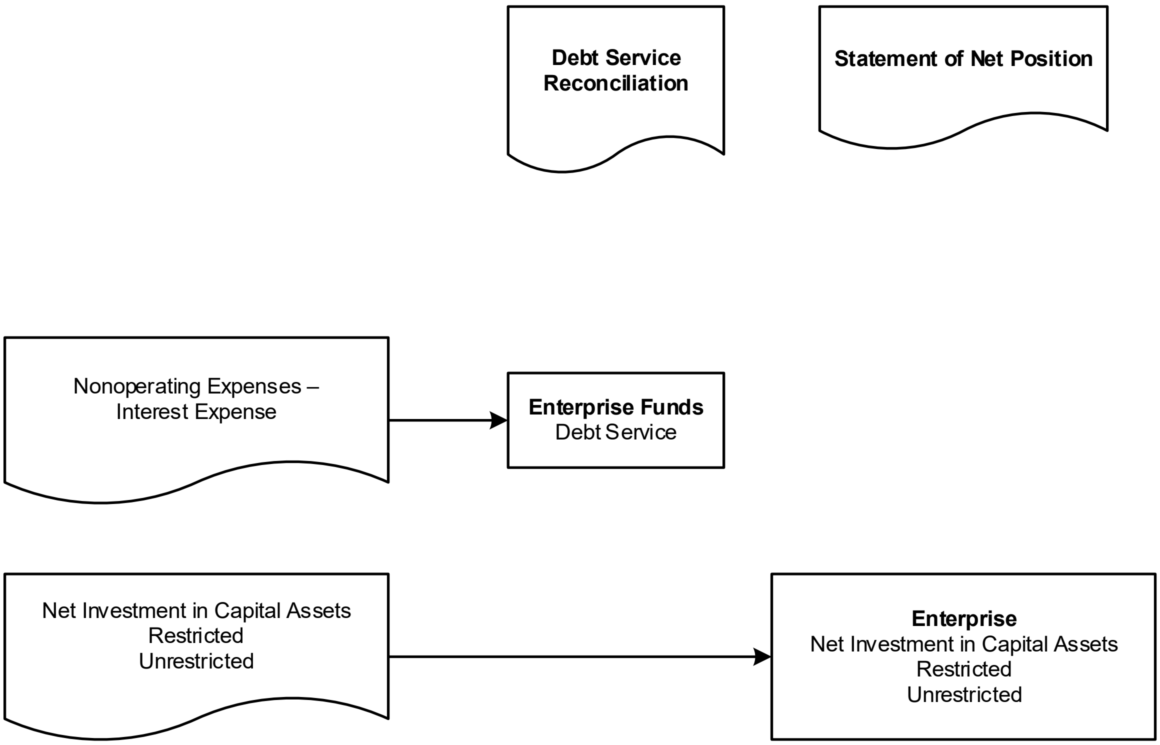
Airport Enterprise Fund Form Flowchart



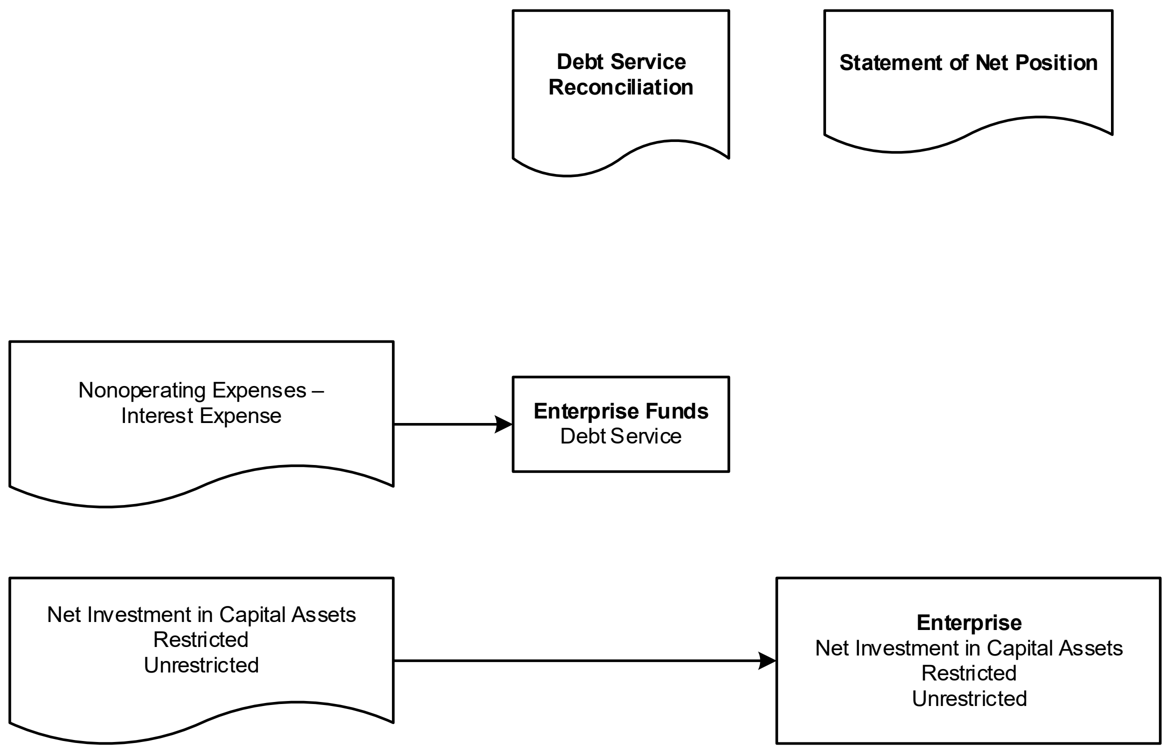
Electric Enterprise Fund Form Flowchart



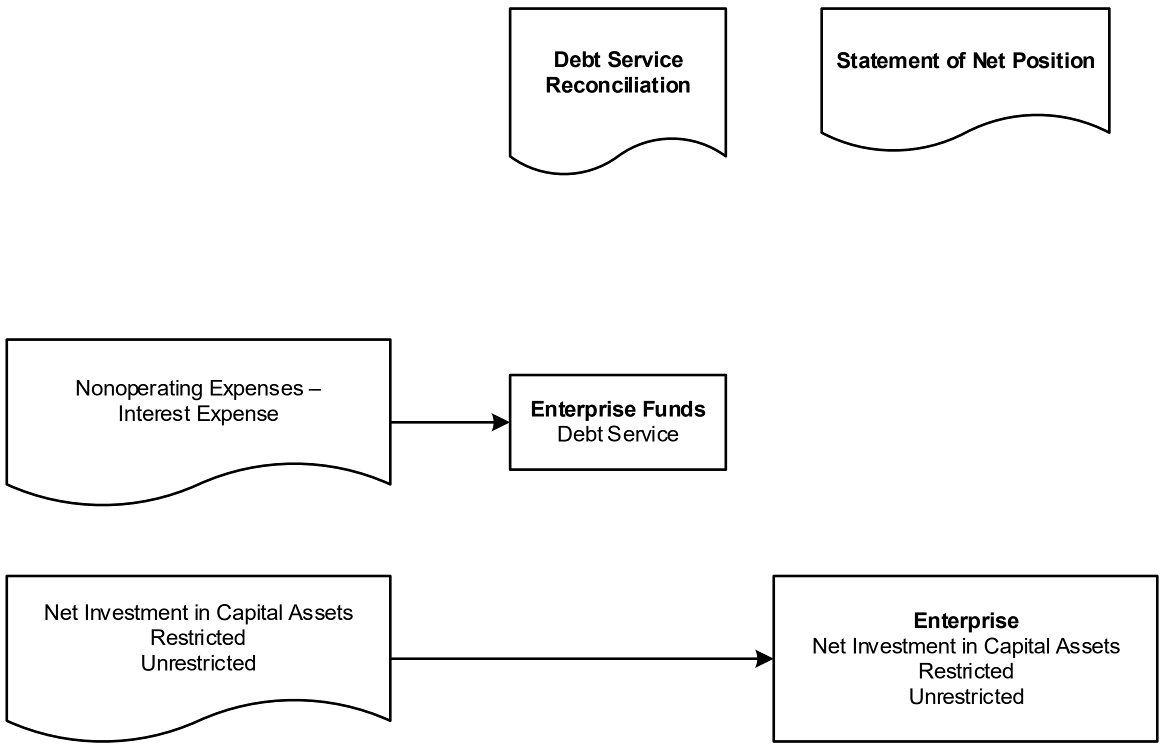
Gas Enterprise Fund Form Flowchart



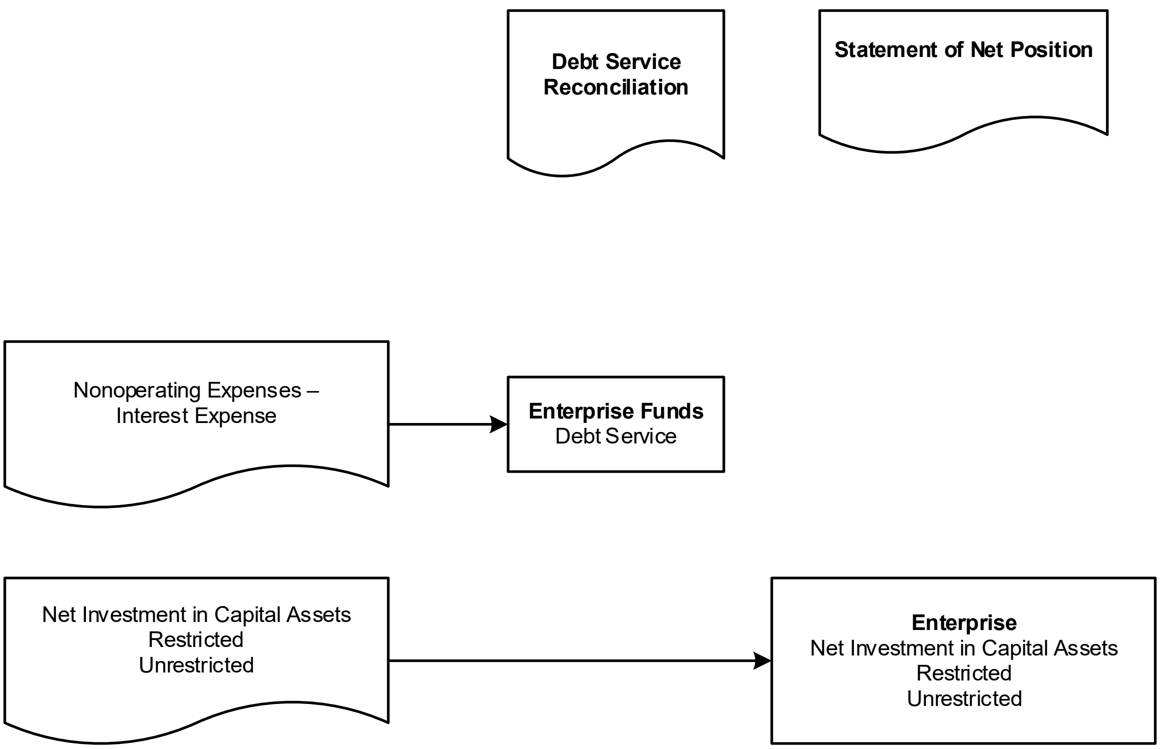
Harbor and Port Enterprise Fund Form Flowchart



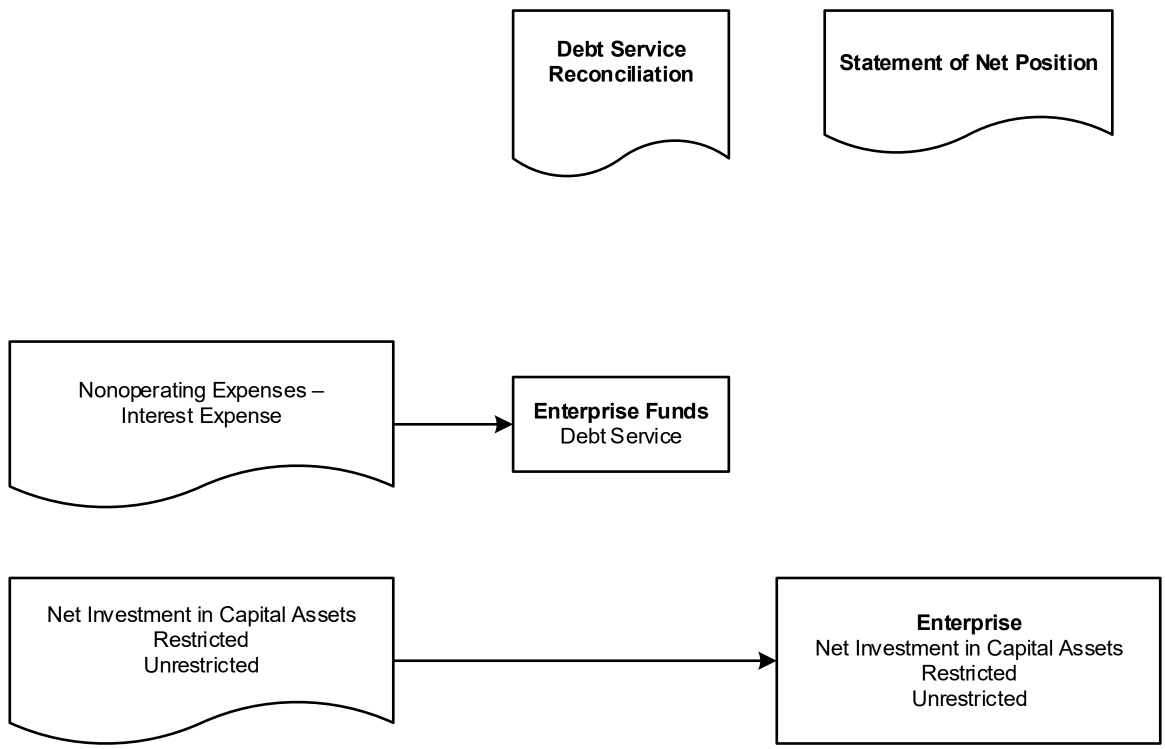
Hospital Enterprise Fund Form Flowchart



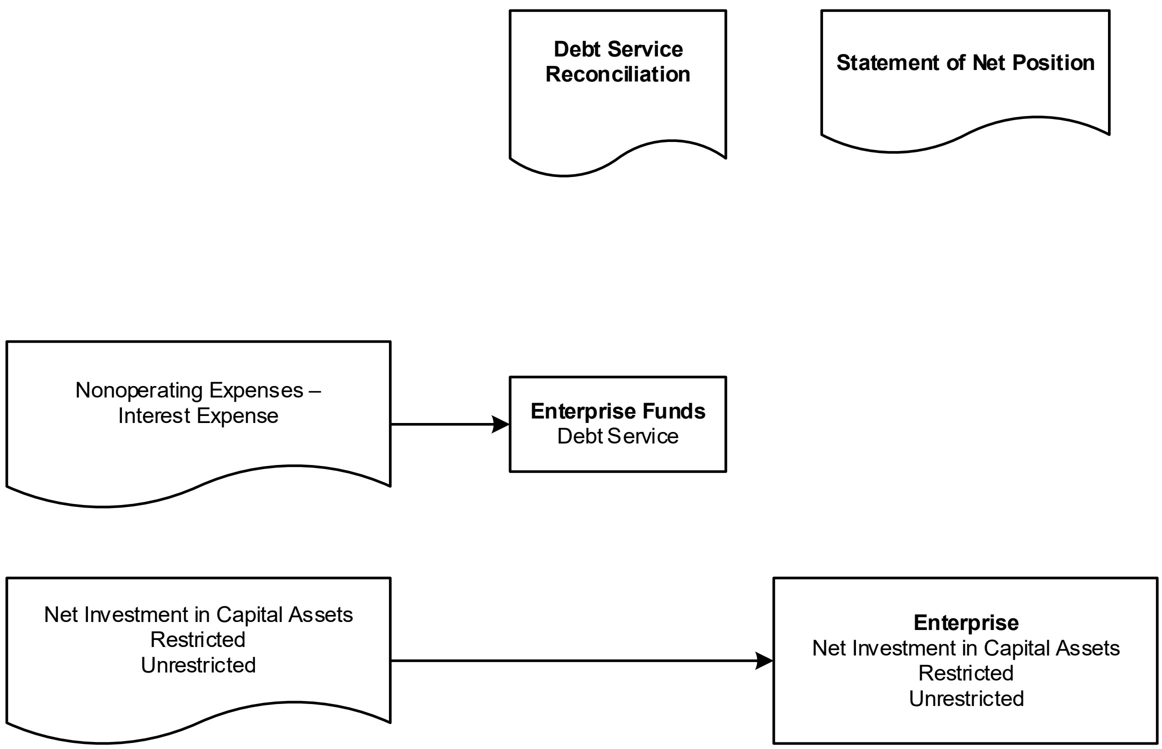
Sewer Enterprise Fund Form Flowchart



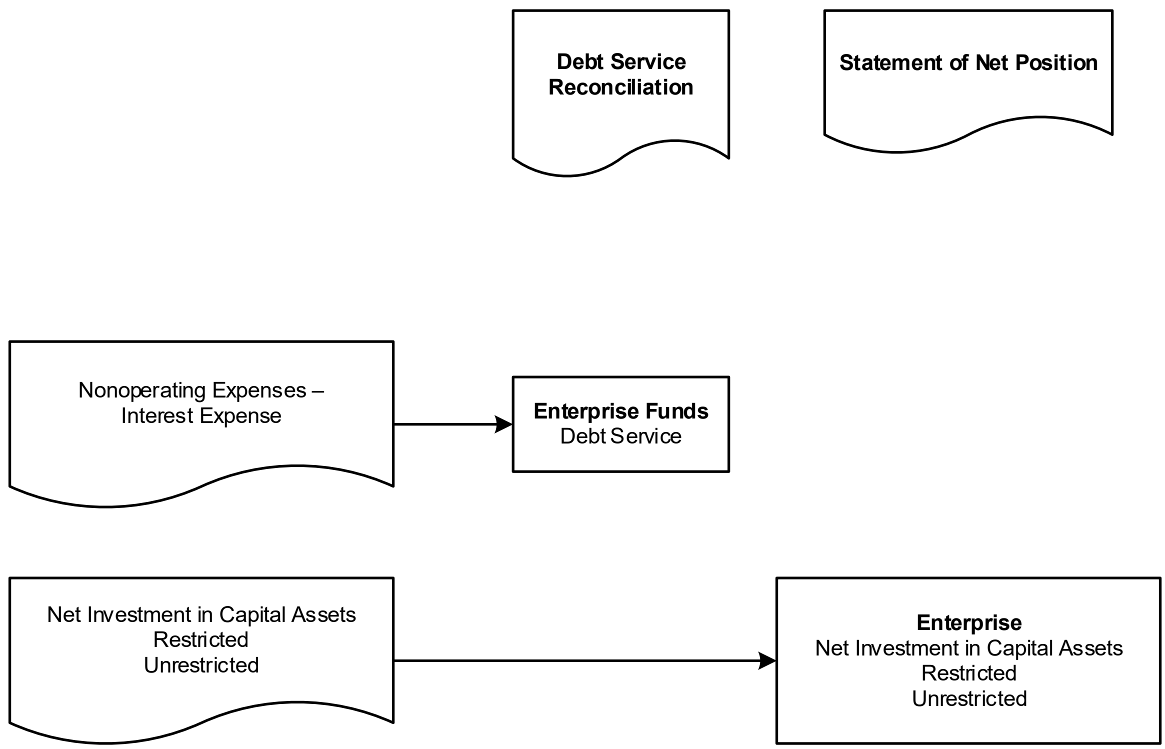
Solid Waste Enterprise Fund Form Flowchart



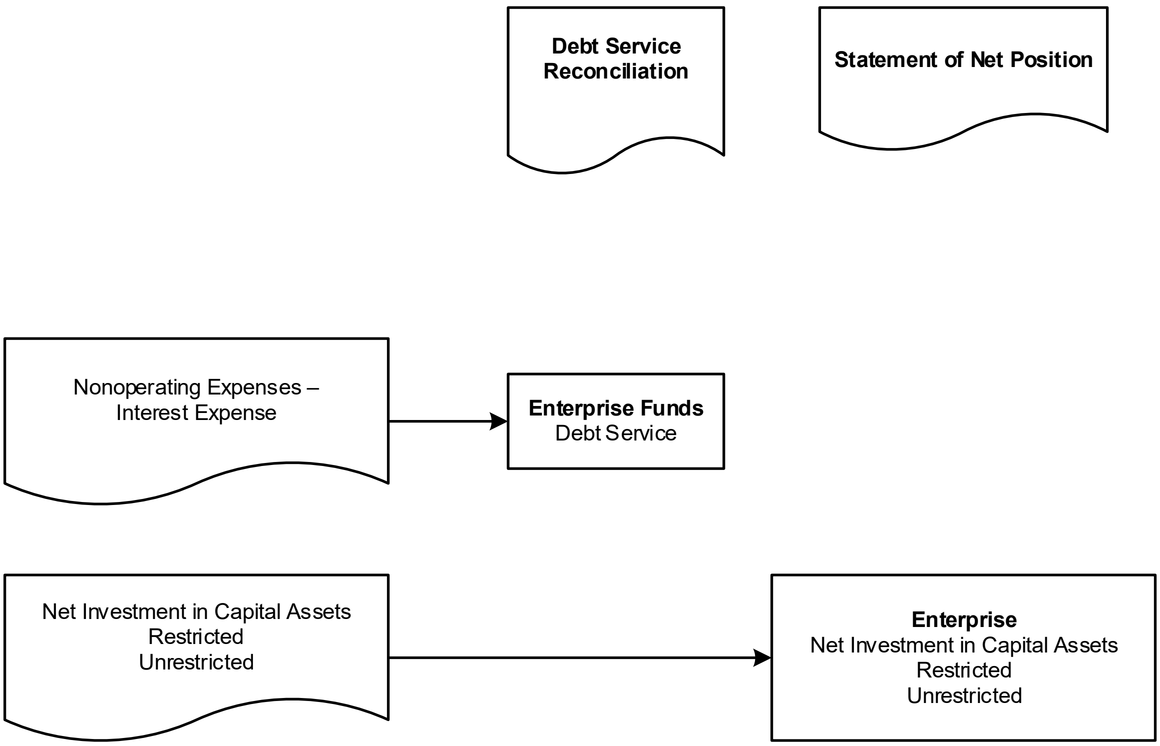
Transit Enterprise Fund Form Flowchart



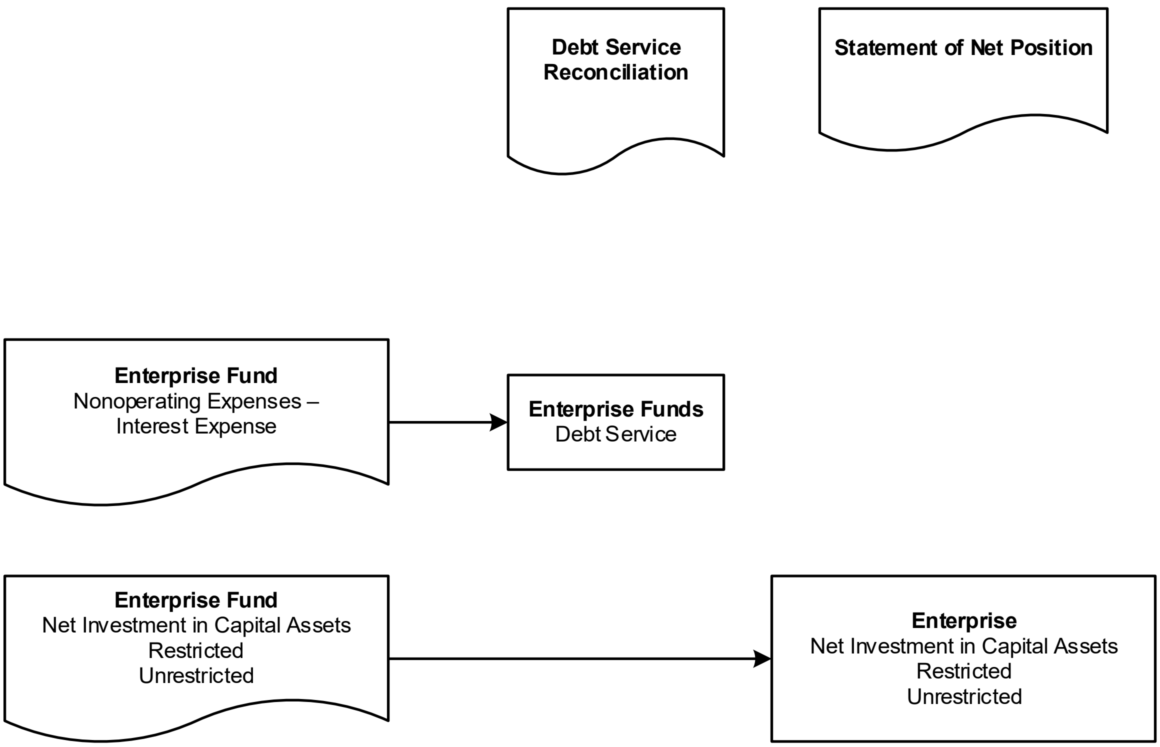
Water Enterprise Fund Form Flowchart



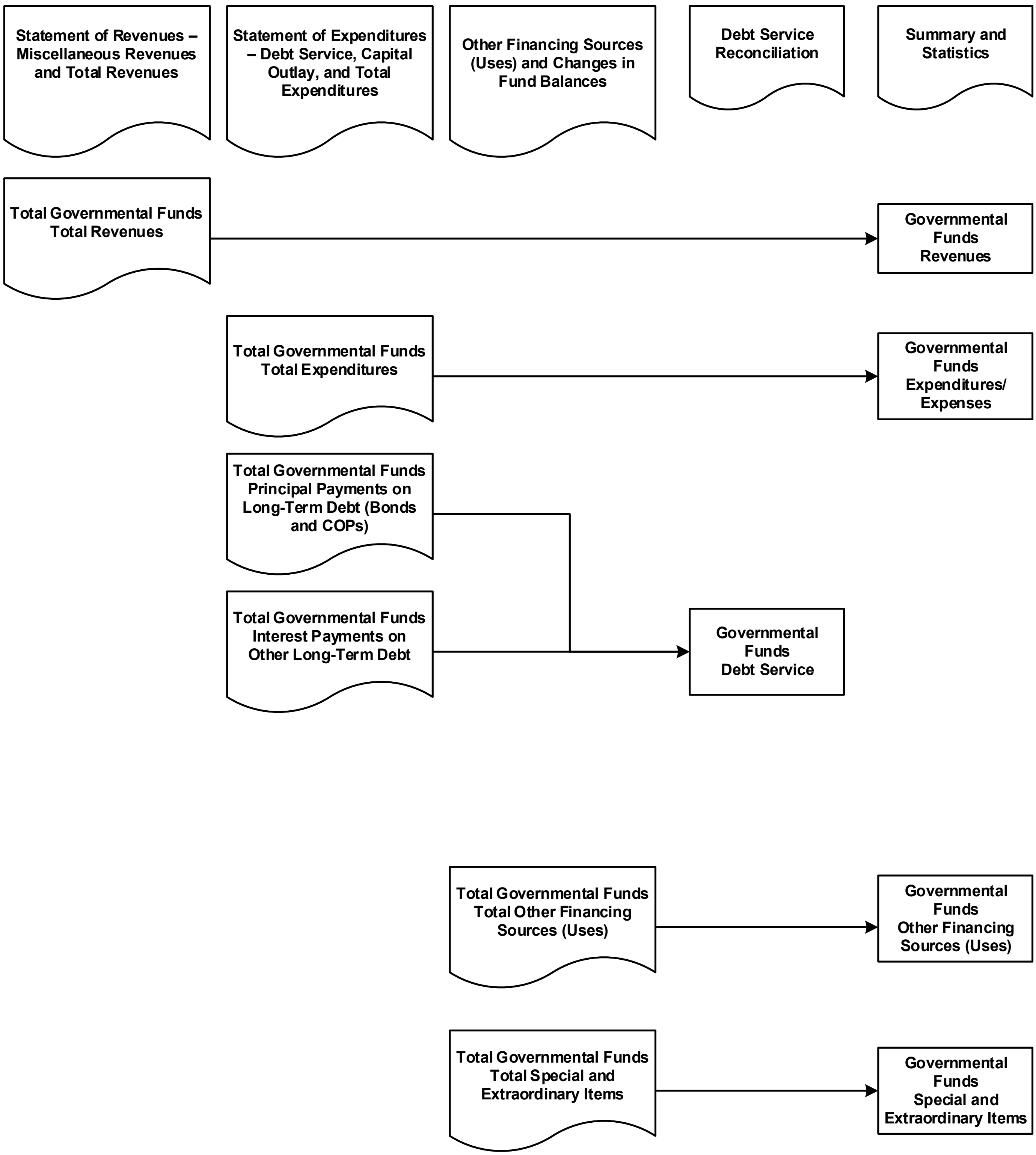
Other Enterprise Fund Form Flowchart



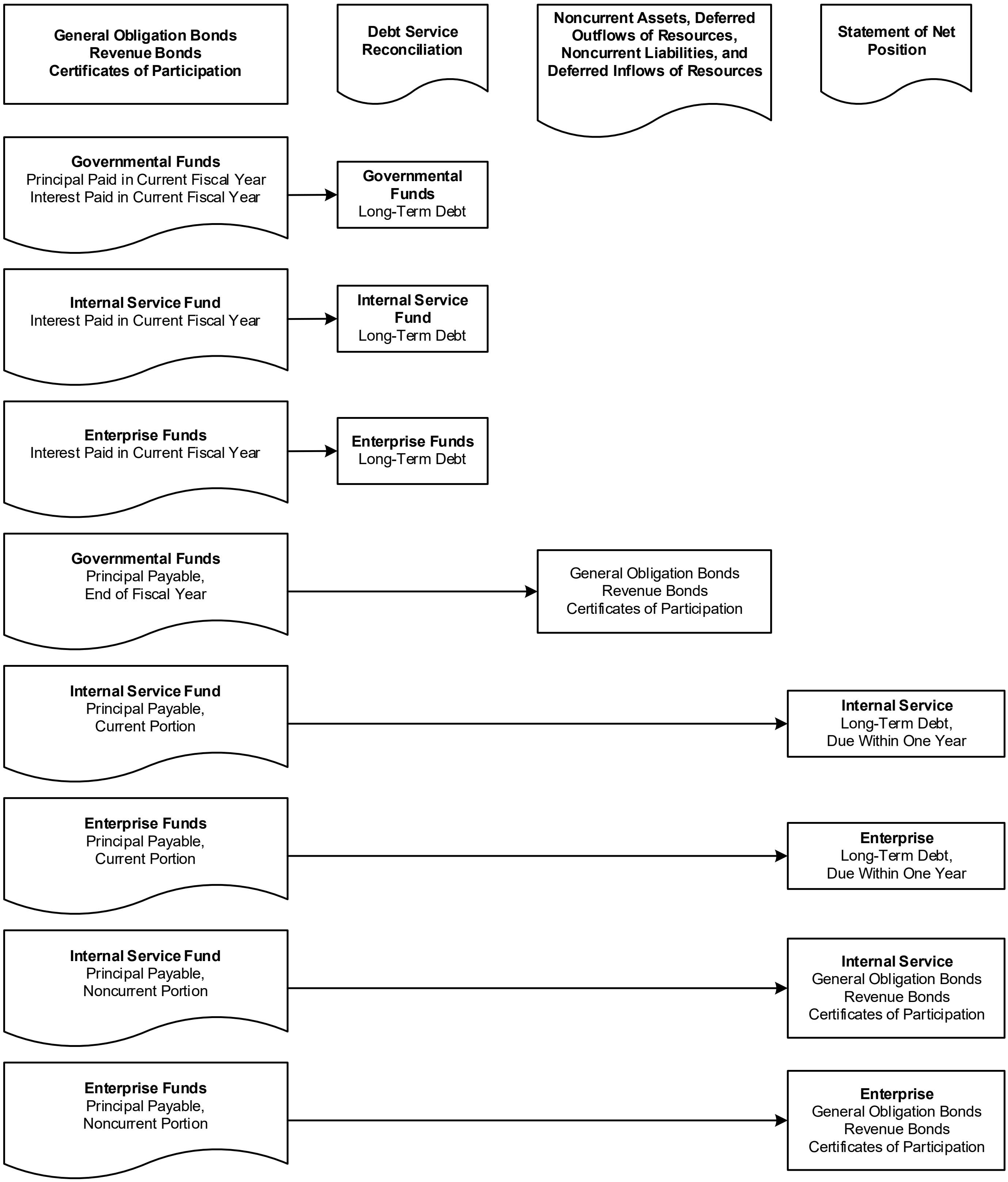
Conduit Financing Form Flowchart



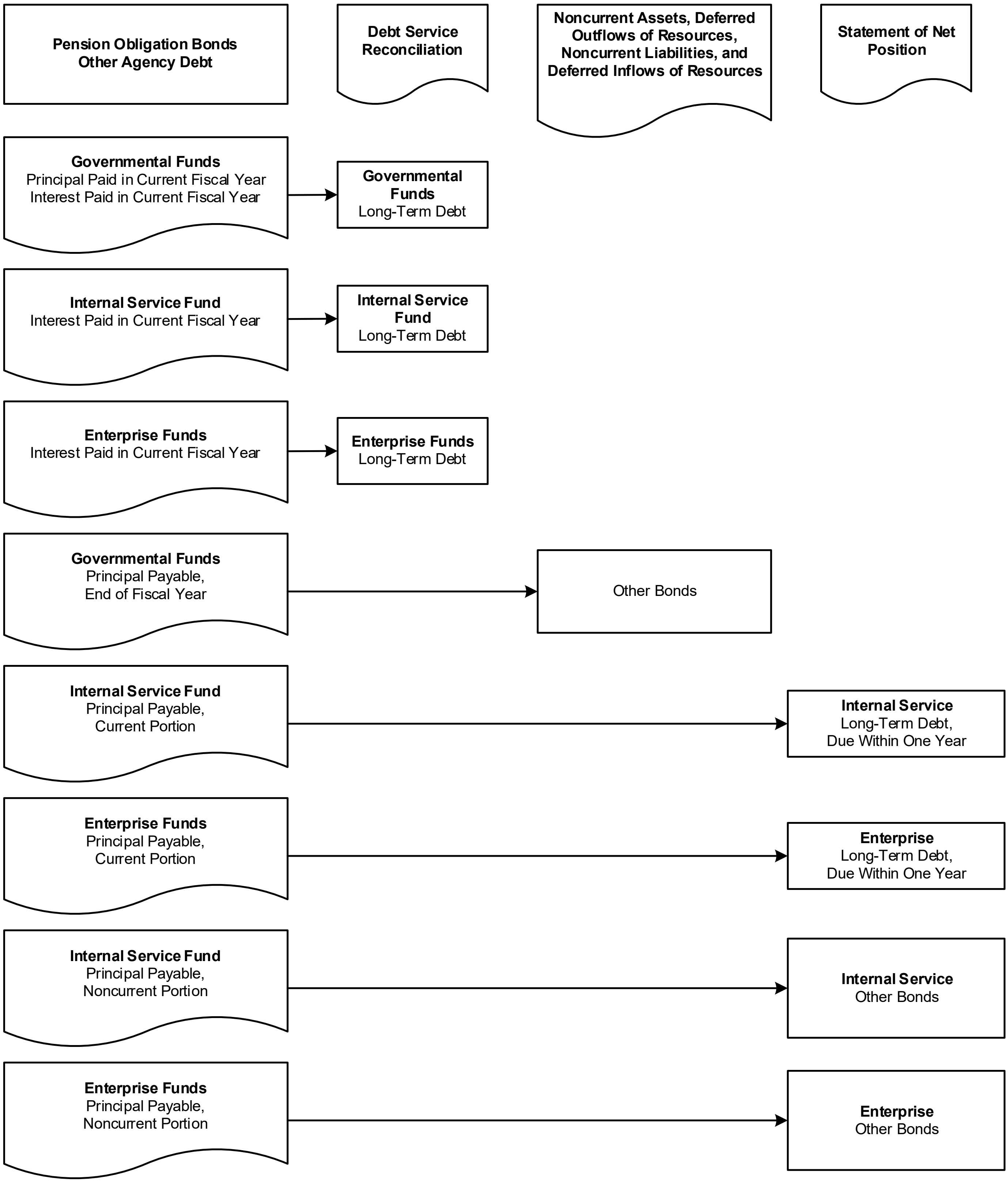
Governmental Fund Forms Flowchart



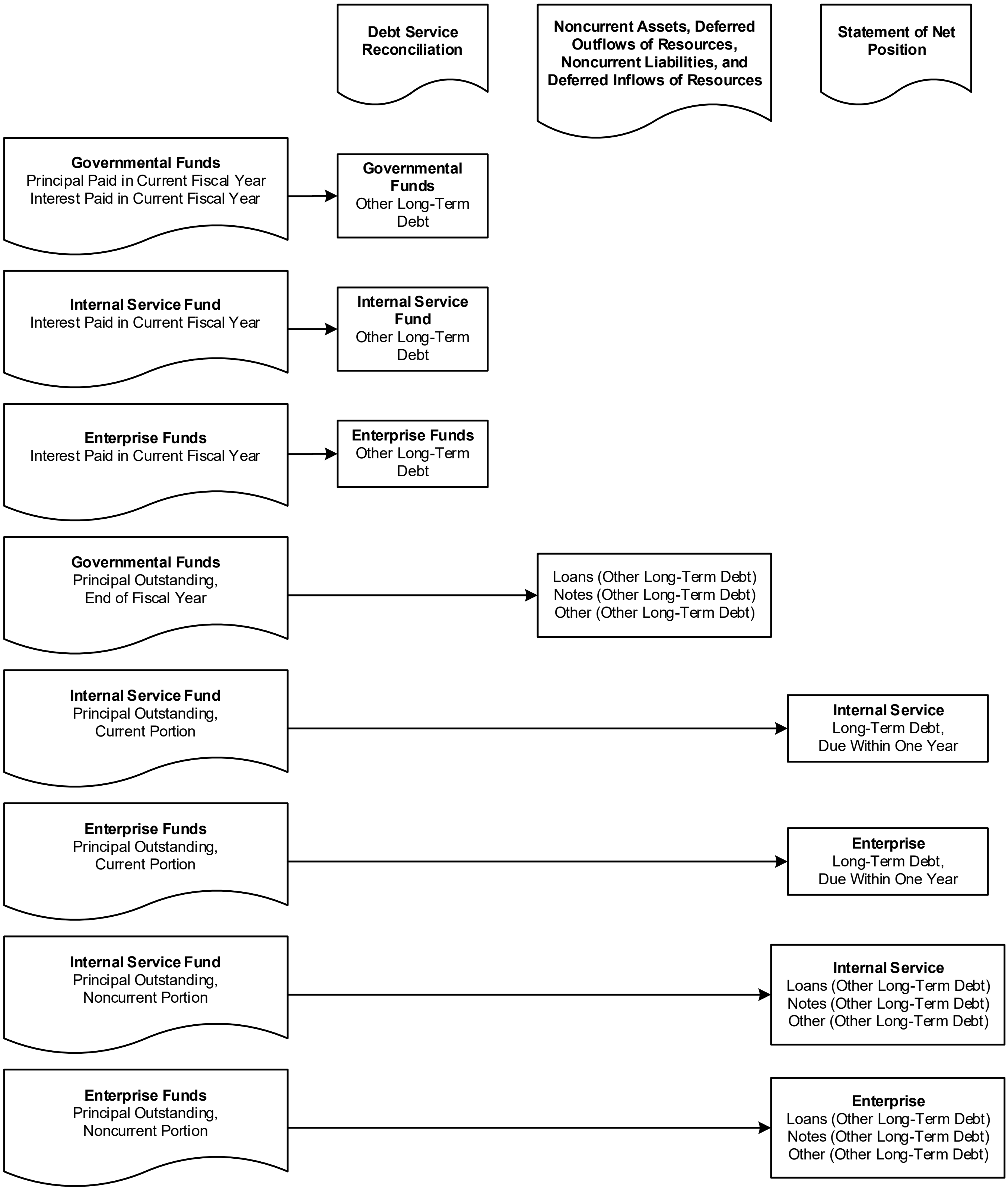
Long-Term Debt Form Flowchart #1



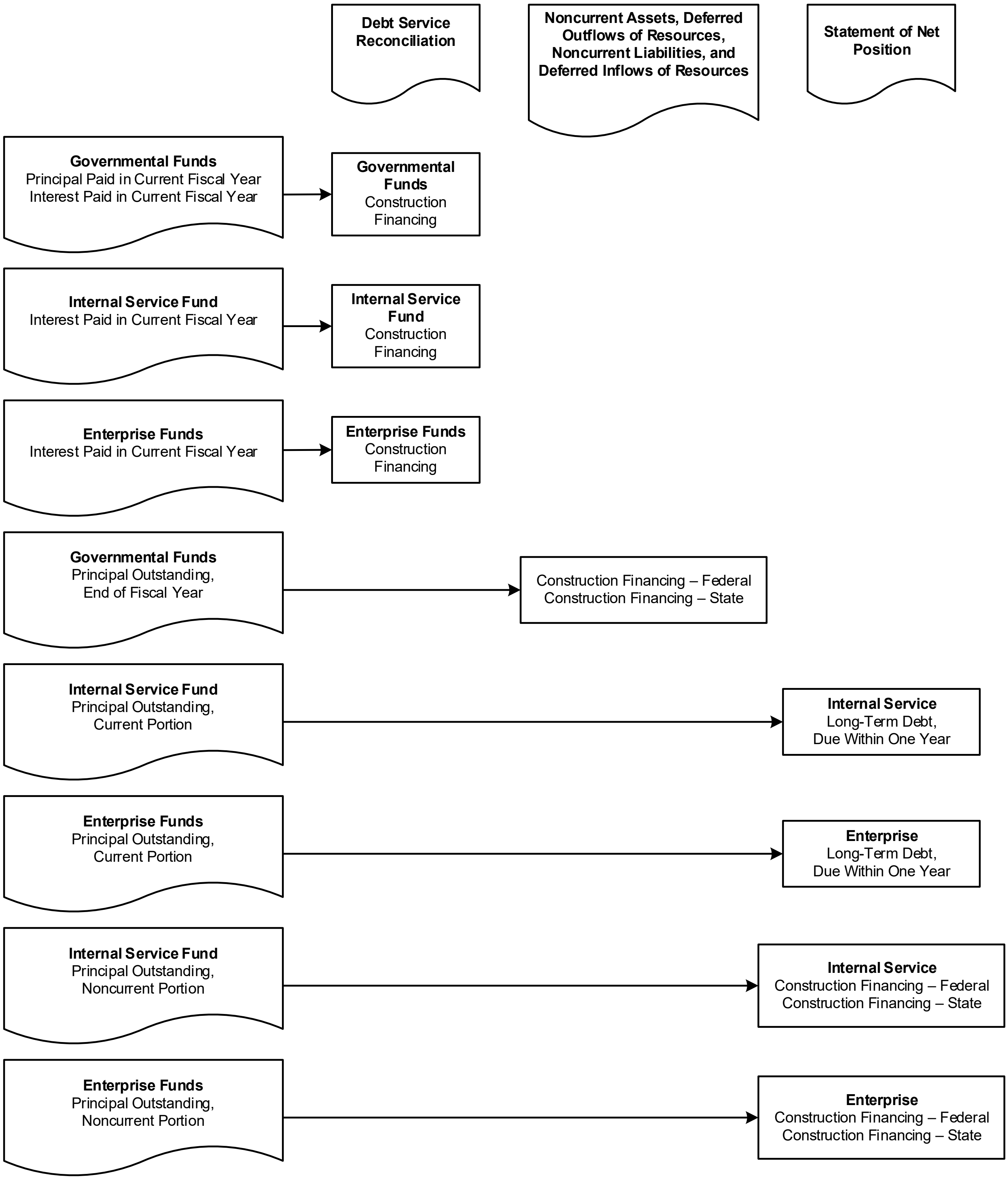
Long-Term Debt Form Flowchart #2



Other Long-Term Debt Form Flowchart



Construction Financing Form Flowchart



Lease Obligations Form Flowchart