

State of California

# **Special District 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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*Special District Financial Transactions Report Instructions*

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# Special District Financial Transactions Report Instructions

## Table of Contents

*** SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING ***	i
Introduction	1
Filing Requirements	2
Reporting Instructions	6
Cover Page Form	19
General Information Form	20
Comments Form	23
Internal Service Fund	24
Airport Enterprise Fund	30
Electric Enterprise Fund	40
Gas Enterprise Fund	49
Harbor and Port Enterprise Fund	57
Hospital Enterprise Fund	66
Sewer Enterprise Fund	80
Solid Waste Enterprise Fund	89
Transit Enterprise Fund	98
Water Enterprise Fund	106
Other Enterprise Fund	116
Conduit Financing Form	124
Transportation Form	135
Statement of Revenues, Expenditures, and Changes in Fund Balances Form	147
Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form	158
Long-Term Debt – Bonds and COPs Form	162

Table of Contents (continued)

Other Long-Term Debt – Loans, Notes, and Other Form	168
Construction Financing – Federal and State Form	172
Lease Obligations (Purchase Agreements) Form	177
Debt Service Reconciliation Report	182
Balance Sheet – Governmental Funds Form	185
Statement of Net Position – Proprietary Funds Form	191
Statement of Fiduciary Net Position – Fiduciary Funds Form	203
Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form	211
Appropriations Limit Information Form	218
Parcel Tax Form	219
Flowcharts	224

## \*\*\* 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 special districts 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), *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

**COVID-19 Revenues:** COVID-19 recognized revenues related to COVID-19 emergency relief in governmental funds should be included in the appropriate "Other" lines in Form 16, *Statement of Revenues, Expenditures, and Changes in Fund Balances*, including lines R20, Other Intergovernmental – Federal, R26 Other Intergovernmental – State, R28 Intergovernmental – Other, or R34, Other Revenues. For Transportation, use Form 15, lines R02 through R04 or R08. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example below.

**Example of footnote:** "COVID-19 Public Transportation Research Demonstration Grant – Revenues \$800,000; Expenditures \$1,659,000". Reports submitted to the agencies providing the relief may be used to support the footnote.

**COVID-19 Expenditures:** COVID-19 recognized expenditures related to COVID-19 emergency relief in governmental funds should be included on Form 16 Statement of Revenues, Expenditures, and Changes in Fund Balances on line R47, Other Expenditures. For Transportation, use Form 15, line R19. COVID-19 expenditures should not be reported as extraordinary or special items. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example above.

## **Enterprise Funds and Internal Service Funds**

**COVID-19 Revenues and Expenses:** COVID-19 recognized revenues and expenses related to COVID-19 emergency relief should be included in the appropriate “Other” revenues or “Other” expenses lines in Internal Service Funds Form 3 or Enterprise Funds Forms 4 through 15, *Statement of Revenues, Expenses, and Changes in Fund Net Position*. For example, federal revenues in Enterprise Funds would be entered on the line “Other Intergovernmental-Federal” or in the Internal Service Funds as “Other Nonoperating Revenues”. COVID-19 expenses should not be reported as extraordinary or special items. Provide a footnote showing how much is applicable to COVID-19 relief, identifying the source or program and the applicable amounts. See example above.



## Introduction

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

Government Code section 53891(a) requires special districts 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, districts, and the public.

California Government Code section 53891(b) requires the Controller to prescribe uniform accounting procedures for special districts. This guidance can be found in SCO's *Special District Uniform Accounting and Reporting Procedures (SPD)* manual at SCO's website, [https://www.sco.ca.gov/pubs\\_guides.html](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 *Special District Financial Transactions Report* are available on the SCO website at:

[https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html)

An alert letter will be mailed to each district containing instructions for preparing the *Special District Financial Transactions Report*.

## **Who Must File**

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

Even if a district has no financial transactions during the year, the district must still file the Cover Page form and the General Information form of the *Special District Financial Transactions Report*. State "No Activity" on the Cover Page form, if submitted by mail or via email.

Pursuant to Government Code Section 12463, the following public agencies are deemed "Special districts" for reporting purposes:

- A special district as defined in Revenue and Taxation Code Section 95.
- A commission provided for by a joint powers agreement pursuant to Government Code Section 6500 et seq.
- A nonprofit corporation that
  - a. was formed in accordance with the provision of a joint powers agreement to carry out functions specified in such agreement or
  - b. issued bonds, the interest on which is exempt from federal income taxes, for the purposes of purchasing land as a site for, or purchasing or constructing a building, stadium, or other facility which is subject to a lease or agreement with a local public entity, or
  - c. is wholly owned by a public agency.

## **When to File**

The financial transactions report is due within seven months after the close of the district'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.

Districts in the process of changing their fiscal year should contact SCO's Special Districts Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) for instructions on how to prepare the *Special District Financial Transactions Report* for the period affected.

## **What to File**

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

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 special district's administrator)
- FTR Forms
  - For governmental fund types:
    - General Information form
    - Statement of Revenues, Expenditures, and Changes in Fund Balances form
    - Transportation form (if applicable)
    - Balance Sheet form
    - Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form
    - Debt forms (as applicable)
    - Debt Service Reconciliation Report (if applicable)
    - Appropriations Limit Information form
  - For proprietary fund types:
    - General Information form
    - Internal Service Fund form (if applicable)
    - Enterprise Fund forms (as applicable)
    - Conduit Financing form (if applicable)
    - Transportation form (if applicable)
    - Statement of Net Position form
    - Debt forms (as applicable)
    - Debt Service Reconciliation Report (if applicable)
    - Appropriations Limit Information form
  - For fiduciary fund types:
    - General Information form
    - Conduit Financing form (if applicable)
    - Transportation form (if applicable)
    - Statement of Changes in Fiduciary Net Position form
    - Statement of Fiduciary Net Position form
  - Parcel Tax form (if applicable)
- Independent Financial Audit - Government Code Section 26909 requires that an audit be completed within 12 months of the close of the fiscal year and submitted to SCO. Refer to Government Code Section 26909 for specific details.

## **How to File**

The financial transactions report must be filed by the statutory deadline via the online process,

### **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\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_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 [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

### **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) 327-1017 or by email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

Questions about the special district audit requirements should be directed to SCO's Division of Audits at (916) 324-8907.

## **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.)

## Filing Requirements (continued)

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 district. 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 district is located.

# **Reporting Instructions**

## **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.

### **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 district, all forms must be completed if applicable to the district's activities. The reporting forms are organized in the order in which they should be completed.

## **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.

## Interfund Activity

Interfund activity involves financial interactions between districts 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 district to other governmental agencies and the district 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 district’s revenues or expenditures in the report when the district has no discretionary control (administrative or direct financial involvement) concerning the use of the pass-through revenue.

#### **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.

## **Modified Cash Basis in Governmental Fund Statements**

Modified cash basis is a method of accounting that uses features of both the cash basis and accrual basis of accounting.

## **Cash Basis in Governmental Fund Statements**

The cash basis recognizes revenues when collected rather than when earned and expenses when paid rather than incurred.

## **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.

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 GASB 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) as 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 do not include 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 district's report and is submitting the report on behalf of the district. 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 [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

### **Electronic Reports**

The Cover Page form can only be generated after all items entered on the report are validated by the electronic reporting program. For entities signing and submitting the Cover Page form electronically, LGRS Online User Guide is available on SCO's website at:

[https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).

## **General Information Form**

The purpose of this form is to report pertinent nonfinancial data about the special district's officials, 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.

### **District Mailing Address:**

#### **Street 1, Street 2, City, State, and Zip**

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

#### **Email**

Report the email address for the special district officer.

#### **Has Address Changed?**

Check this box if the special district mailing address has changed since the last report was filed.

### **Members of the Governing Body**

Report the full names and titles of the chairperson and members of the governing body of the district. A minimum of five members' names is required to be reported.

### **District Fiscal Officers**

Report the full names, titles, and email addresses of other officials such as the fiscal officer, secretary, manager, or attorney for the district.

### **Report Prepared By**

Report the full name, phone number, and email address for the person who prepared the report. This person will be the primary contact if SCO staff have questions while reviewing the report.

### **Independent Auditor**

Report the firm name and the full name and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if SCO staff have questions while reviewing the audit 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 city FTR, the county FTR, and the special district FTR.

**Question 1.** *Is this district a component unit of a city, county, or special district (Choose one)? If "Yes", answer question 2.*

If the district is a component unit of a city, county, or special district check the box next to "Yes" and answer question 2.

**Question 2.** *Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a city, county, or special district (Choose one)? Refer to the following General Information form instructions for definitions of these items. If the district is a BCU, answer questions 3-5.*

If the district is a BCU of a city, county, or special district, check the box next to "BCU" and answer questions 3-5. If the district is a DPCU of a city, county, or special district, check the box next to "DPCU".

**Question 3.** *Is financial data of this BCU included in the financial statements or ACFR of a city, county, or special district (Choose one)?*

If the financial data of the BCU is included in the financial statements or ACFR of a city, check the box next to "City". If the financial data of the BCU is included in the financial statements or ACFR of a county, check the box next to "County". If the financial data of the BCU is included in the financial statements or ACFR of a special district, check the box next to "Special District".

**Question 4.** *In which city, county or special district financial statements or ACFR is the financial data of this BCU included?*

Report the name of the city, county, or special district that includes the financial data of the BCU on its financial statements or ACFR.

**Question 5.** *Is financial data of this BCU included in the city, county, or special district FTR (Choose one)?*

If the financial data of the BCU is included in the city's FTR, the county's FTR, or the special district's FTR, check the box next to "Yes". If not, check the box next to "No".

### **Accounting Basis Information**

See Definitions and Terminology in the Reporting Instructions section for Basis of Accounting descriptions.

**Question 6.** *In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one)*

If the FTR was prepared with governmental fund type accounts, - check the box next to the accounting basis that was used.

**Question 7.** *In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds) which basis of accounting was used? (Choose one)*

If the FTR was prepared with proprietary fund type accounts, - check the box next to the accounting basis that was used.

**Question 8.** *In preparing the District's financial transactions reports for fiduciary fund type accounts which basis of accounting was used? (Choose one)*

If the FTR was prepared with fiduciary fund type accounts, - check the box next to the accounting basis that was used.

## **Comments Form**

The purpose of this form is to report any general comments the district has on items reported, suggestions for improving the report, or other comments that the district 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. Try to remain consistent in the fund name each year that it is reported for comparison purposes if the fund retains the same information.

## **Internal Service Fund Name (Specify)**

Identify 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 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 this is transferring in 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 this is transferring out to. 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.

## **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.

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1)

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

## **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.

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

## **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 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.

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

**Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

**Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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 Change 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, on this form. Refer to the Statement of Net Position – Proprietary Funds form instructions for the definition of an enterprise fund.

## **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.

## **Taxes and Assessments**

### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

## **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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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, 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 this is transferring in 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 this is transferring out to. 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/>

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

## **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.

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

**Services, Commissions and Rentals**

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

- Include:
- |                                     |                                       |
|-------------------------------------|---------------------------------------|
| Cafeteria                           | Other Retail Operations               |
| Data Processing Services            | Parking                               |
| Employee Housing                    | Physicians' Offices and Other Rentals |
| Janitorial and Maintenance Services | Purchasing Services                   |
| Laundry and Linen                   | Telephone and Telegraph               |
| Management Commissions              | Television/Radio Rentals              |
| Nonpatient Room Rental              |                                       |

**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.

- Include:
- |                     |                         |
|---------------------|-------------------------|
| Donated Commodities | Sale of Scrap and Waste |
| Rebates and Refunds |                         |

**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.

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

Include:

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

**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	Laboratories — Other
Anesthesiology	Laboratories — Pulmonary Function
Blood Bank	Nuclear Medicine
Central Services and Supplies	Occupational Therapy
Clinics	Other Physical Medicine
Dialysis	Pharmacy
Electrocardiology	Physical Therapy
Electromyography	Psychiatric Emergency Room
Emergency Room	Radiology — Diagnostic
Home Health Services	Radiology — Therapeutic
Inhalation Therapy	Surgery and Recovery
Labor and Delivery	Surgical Day Care
Laboratories — Clinical	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	School of Nursing
License Vocational Nurse Program	Student Housing
Medical Postgraduate Education	Other Educational Expenses
Paramedical Education	

### **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).

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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 Changes 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.

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

#### **Taxes and Assessments**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

##### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

##### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

**Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

**Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

**Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

**Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.



# **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.

## **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.

#### **Taxes and Assessments**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

##### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

**Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

**Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

**Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

**Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

**Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

## **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.

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

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

## **Operating Revenues**

### **Water Sales Revenues**

#### **Retail Water Sales**

##### **Residential**

Report revenues from retail water sales provided for residential purposes.

##### **Business**

Report revenues from retail water sales provided for business purposes. 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.

##### **Irrigation**

Report revenues from retail water sales provided for irrigation purposes 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.

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

#### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

#### **Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

#### **Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

#### **Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

Note: An enterprise fund must be used to report other 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.

### **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)**

Identify 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.

#### **Self-Insurance Only – Member Contributions**

Report revenues contributed from members of the self-insurance group.

#### **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.

### **Self-Insurance Only**

#### **Claim Adjustments**

Report the amount of claim adjustments.

#### **Claims Paid**

Report the amount of claims paid.

### **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.

#### **Taxes and Assessments**

##### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

##### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners' Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

##### **Pass-through Property Taxes (ABX1 26)**

Report amounts received from redevelopment successor agencies under agreement with the local agency in accordance with Health and Safety Code section 34183(a)(1).

##### **Property Assessments**

Report assessments made against properties in the local agency on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

##### **Special Assessments**

Report assessments made to pay off bonds related to the Mello-Roos and Marks-Roos bond acts.

**Special Taxes**

Report non-ad valorem taxes imposed for specific purposes.

**Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost of Delinquent Taxes and Assessments**

Report penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**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.

**Homeowners Property Tax Relief**

Report the amount received from the State to compensate the local agency for revenues lost because of the Homeowners' Property Tax Exemption.

**Timber Yield**

Report the amount received from the State for taxes levied on harvested timber.

**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 this is transferring in 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 this is transferring out to. 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.

Note: 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.

## **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. This field 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 this is transferring in 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 this is transferring out to. 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.

# Transportation Form

The purpose of the Transportation form is to collect uniform financial information related to transportation activities reported as a governmental fund, an enterprise fund, or as a fiduciary fund. Revenues and expenditures/expenses reported here should not be duplicated in other Statement of Revenues, Expenses, and Changes in Fund Net Position/Balances forms. This form applies to local agencies that don't meet the conditions of those entities required to complete the Transportation Planning Agency Financial Transactions Report.

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 transportation activity involves multiple individual transportation operations, report all of the transportation operations together, not the individual transportation operations, on this form. Refer to the Balance Sheet – Governmental Funds form instructions for the definitions of governmental funds. 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: Report transportation activity in only one fund type: either Governmental Fund, Enterprise Fund, or Fiduciary Fund.

## **Revenues/Operating Revenues/Additions**

### **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. This field applies only to governmental and enterprise funds.

### **Locally Funded Sales Tax**

Report all sales tax revenues allocated by the State Board of Equalization to the agency in accordance with Section 7251 of the Revenue and Taxation Code.

### **Intergovernmental — Federal**

Report amounts received from the federal government. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the Nonoperating Revenues section.

### **Intergovernmental — State**

Report amounts received from the state government. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the Nonoperating Revenues section.

### **Intergovernmental — Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line. This field applies only to governmental and fiduciary funds. For enterprise funds, report these amounts in the Nonoperating Revenues section.

**Developer Fees**

Report the revenues received from developer fees.

**Vehicle Registration Fees**

Report revenues apportioned by the California Department of Motor Vehicles pursuant to Streets and Highways Code Section 2550 et seq.

**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 governmental and fiduciary funds. For enterprise funds, report investment income in the Nonoperating Revenues section.

**Other Revenues/Operating Revenues/Additions**

Report all other revenues, 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 Revenues/Operating Revenues/Additions**

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

**Expenditures/Operating Expenses/Deductions****Transportation**

Report all operating expenditures related to the transportation function. This field applies only to governmental funds.

**Congestion Management**

Report all expenses related to the mandated Congestion Management Plan (CPM), such as monitoring of compliance with established standards. Include the cost of assisting local jurisdictions with funding applications for state and federal funds, and participating in regional planning efforts. This field applies only to governmental funds.

**Toll Compliance, Systems, and Facilities**

Report the costs necessary for the improvement, operation, and maintenance of the toll facility, including reconstruction, resurfacing, restoration, and rehabilitation. This field applies only to governmental funds.

**Toll Expenses**

Report all expenses directly related to the maintenance and operations of toll facilities. This field applies only to enterprise funds.



## **Debt Service**

### **Principal**

Report payments for principal on debt (e.g., principal payments on bonds, notes, and other long-term debt). This field applies only to governmental funds.

### **Interest**

Report payments for interest on debt (e.g., interest payments on bonds, notes, and other long-term debt). This field applies only to governmental and fiduciary funds. For enterprise funds, report interest expense in the Nonoperating Expenses section.

## **Capital Outlay**

Report the costs of constructing or acquiring major capital facilities. This field applies only to governmental funds.

## **Personnel Services**

Report salaries, wages, and related employee benefits provided for all persons employed in the transportation function. This field applies only to enterprise and fiduciary funds.

## **Contractual Services**

Report all services rendered by outside agencies, individuals, or businesses under contractual agreement to perform such services. This field applies only to enterprise and fiduciary funds.

## **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). This field applies only to enterprise and fiduciary funds.

## **General and Administrative Expenses**

Report all expenses directly related to general and administrative operations (e.g., utilities). This field applies only to enterprise and fiduciary funds.

## **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. This field applies only to enterprise and fiduciary funds.

## **Other Expenditures/Operating Expenses/Deductions**

Report all other expenditures, 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 Expenditures/Operating Expenses/Deductions**

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

### **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 Total Expenditures/Operating Expenses/Deductions from Total Revenues/Operating Revenues/Additions and enter the result. This field applies only to governmental funds. For enterprise funds, proceed to Operating Income (Loss). For fiduciary funds, proceed to Change in Net Position.

### **Operating Income (Loss)**

The electronic report will calculate Operating Income (Loss). If preparing a paper report, subtract Total Expenditures/Operating Expenses/Deductions from Total Revenues/Operating Revenues/Additions and enter the result. This field applies only to enterprise funds. For governmental funds, see Excess (Deficiency) of Revenues Over (Under) Expenditures. For fiduciary funds, proceed to Change in Net Position.

### **Other Financing Sources (Uses)**

This section applies only to governmental funds.

#### **Long-Term Debt Proceeds**

Report the proceeds of long-term debt issued in the current fiscal year.

#### **Transfers In**

Report transfers from other funds of the local agency applicable to governmental funds. Provide a footnote describing the purpose of transfers and where this is transferring in from. For enterprise funds, report transfers in after the Capital Contributions section.

#### **Transfers Out**

Report transfers to other funds of the local agency applicable to governmental funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. Enter the amount as a negative value. For enterprise funds, report transfers out after the Capital Contributions section.

#### **Other Financing Sources (Uses) — Other**

Report other sources and uses of funds other than long-term debt proceeds and transfers. 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). If preparing a paper report, enter the sum of all Other Financing Sources (Uses) reporting categories.

### **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. For governmental and fiduciary funds, report investment income in the Revenues/Operating Revenues/Additions section.

#### **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. For governmental and fiduciary funds, report these amounts in the Revenues/Operating Revenues/Additions section.

#### **Intergovernmental — State**

Report amounts received from the state government. For governmental and fiduciary funds, report these amounts in the Revenues/Operating Revenues/Additions section.

#### **Intergovernmental — Other**

Report amounts received from other governmental agencies. Provide a footnote describing what is included on this line. For governmental and fiduciary funds, report these amounts in the Revenues/Operating Revenues/Additions section.

#### **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). For governmental and fiduciary funds, report interest expense in the Expenditures/Operating Expenses/Deductions section.

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 applicable to Enterprise Funds, including subsidies from governmental and proprietary funds and residual equity transfers from proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in 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. For governmental funds, report transfers in in the Other Financing Sources (Uses) section.

## **Transfers Out**

Report all interfund transfers out applicable to Enterprise Funds, including subsidies to governmental and proprietary funds and residual equity transfers to proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. 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. For governmental funds, report transfers out in the Other Financing Sources (Uses) section.

## **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 governmental and 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 Fund Balance/Net Position**

The electronic report will calculate Change in Fund Balance/Net Position. If preparing a paper report for a governmental fund, enter the sum of Excess (Deficiency) of Revenues Over (Under) Expenditures; Total Other Financing Sources (Uses); and Total Special and Extraordinary Items. 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 Expenditures/Operating Expenses/Deductions from Total Revenues/Operating Revenues/Additions and enter the result.

**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 local agency'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 local agency's prior-year report.

**Adjustment**

Report prior-period audit/accounting adjustments.

**Reason for Adjustment**

Briefly explain the adjustment to net position.

**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 Adjustment.

**Fund Balance (Deficit)**

This section applies only to governmental funds.

**Nonspendable**

Report amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to remain intact.

**Restricted**

Report amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers (e.g., creditors, grantors, contributors, or laws or regulations of other governments), or enabling legislation.

**Committed**

Report amounts that can be spent only for the specific purposes determined by formal action of the government's highest level of decision-making authority.

**Assigned**

Report amounts intended to be spent for specific purposes that do not meet the criteria for restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining spendable amount that is not restricted or committed.

## **Unassigned**

Report amounts that are spendable but are not restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, this classification should be used only to report a deficit balance.

## **Total Fund Balance (Deficit)**

The electronic report will calculate Total Fund Balance (Deficit). If preparing a paper report, enter the sum of all Fund Balance (Deficit) reporting categories.

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

## **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 Net Position (Deficit), End of Fiscal Year.

### **Local Sales Tax Expenditures by Purpose**

The purpose of this section is to report transactions of local agencies with the authority to administer a voter-approved sales tax levy for the purpose of providing public transportation or street and highway improvements. If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

#### **Specific Instructions**

##### **Special Taxing Authority**

Report the amounts that the authority expended for the purposes listed.

##### **Allocations to Other Local Agencies**

Report the amounts provided by the authority to other local agencies for the purposes listed. Do not report the sales tax expenditures of other local agencies.

##### **Totals by Purpose**

The electronic report will calculate Totals by Purpose. If preparing a paper report, enter the sum of Special Taxing Authority and Allocations to Other Local Agencies for each reporting category.

#### **Expenditures**

##### **Administration**

Report all expenditures related to administration.

##### **Streets and Roads**

Report all expenditures related to streets and roads programs.

##### **Pedestrian and Bike**

Report all expenditures related to pedestrian and bike programs.

##### **Rail Projects**

Report all expenditures related to rail projects.

##### **Public Transit**

Report all expenditures related to public transit programs.

##### **Paratransit**

Report all expenditures related to paratransit programs.

**Air Pollution**

Report all expenditures related to air pollution projects.

**Contributions to Others**

Report all contributions to other entities.

**Debt Service**

Report all expenditures related to debt service.

**Capital Projects**

Report all expenditures related to capital projects.

**Other Expenditures**

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

**Total Expenditures**

The electronic report will calculate Total Expenditures. If preparing a paper report, enter the sum of all Expenditures reporting categories for Special Taxing Authority, Allocations to Other Local Agencies, and Totals by Purpose.

# Statement of Revenues, Expenditures, and Changes in Fund Balances Form

The purpose of the Statement of Revenues, Expenditures, and Changes in Fund Balances (governmental fund) form is to collect information regarding revenues, expenditures, other financing sources (uses), special and extraordinary items, and fund balances (deficits) 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.

Note: 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.

## **Activity**

Identify the governmental fund activity for which the form is being completed.

## **Revenues**

### **Taxes and Assessments**

#### **Current Secured and Unsecured (1%)**

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Homeowners’ Property Tax Relief should be reported under Intergovernmental – State as Homeowners Property Tax Relief.

#### **Voter-Approved Taxes**

Report the ad valorem property tax levied in excess of the basic 1% rate to repay general obligation bonds.

Note: Report Homeowners’ Property Tax Relief amount in the Intergovernmental – State section of this form. Do not include that amount in this line.

#### **Pass-through and Residual 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). Include tax increment monies received from the RPTTF after payments of pass-through, Recognized Obligation Payment Schedule, and administrative cost by the Successor Agency, and other revenues from Redevelopment Agency Asset Liquidation in accordance with Health and Safety Code section 34183(a) (4).

#### **Tax Increment**

Report the portion of taxes levied produced by increment assessed valuation.

**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.

**Property Assessments**

Report the assessments made against properties in the district on an other-than ad valorem basis. Assessment can be per parcel, per acre, or other per unit basis.

**Prior-Year Taxes and Assessments**

Report prior-year taxes, assessments, and penalties including the supplemental roll.

**Penalties and Costs of Delinquent Taxes and Assessments**

Report revenues received as a result of penalties and costs, including interest, charged against property owners for delinquent taxes and assessments.

**Other Taxes and Assessments**

Report other taxes and assessments for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Statement of Revenues, Expenditures, and Changes in Fund Balances form (continued):

**Total Taxes and Assessments**

The electronic report will calculate Total Taxes and Assessments for each fund type. If preparing a paper report, enter the sum of all Taxes and Assessments reporting categories for each fund type.

**Licenses, Permits, and Franchises**

Report revenues received from licenses, permits, and franchises.

**Fines, Forfeitures, and Penalties**

Report revenues received from court fines, forfeitures, and penalties on performance bonds, deposits, etc.

**Revenue from Use of Money and Property****Investment Income**

Report all interest received on bank deposits and other forms of investment. Include dividends and changes in the fair value of investments. Include adjustments for purchases and sales of investments. If total earnings are a loss, enter the amount as a negative value and provide a footnote.

**Rents, Leases, Concessions, and Royalties**

Report revenues received 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.

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

Report other revenue received from use of money and property for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

**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.

**Intergovernmental – Federal**

**Aid for Construction**

Report revenues received from the federal government for the construction of capital projects.

**Other Intergovernmental – Federal**

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

**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 reporting categories for each fund type.

**Intergovernmental – State**

**Aid for Construction**

Report revenues received from the State for the construction of capital projects.

**State Water Project**

Report State Water Project grants received.

**Homeowners Property Tax Relief**

Report revenues received from the State to compensate the district for revenue lost through the Homeowners' Property Tax Exemption program.

**Timber Yield**

Report proceeds received from the State as a result of the tax levied on harvested timber.

**Other Intergovernmental – State**

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

**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 reporting categories for each fund type.

**Intergovernmental – Other**

Report revenues received from governmental agencies other than the federal or state governments.

**Charges for Current Services**

Report receipts from all other fees, reimbursements, and charges. Include contracts for services with other governmental entities such as personnel, agricultural, legal, planning and engineering, law enforcement, road and street, library services, and service-type fees.

**Contributions from Property Owners**

Report contributions of structures and improvements from the special assessment district, 1911 Act, 1913 Act, and 1915 Act Bonds. Include cash contributions of bond proceeds.

**Self-Insurance Only**

**Member Contributions**

Report revenues contributed from members of the self-insurance group.

**Claim Adjustments**

Report revenues received from claim adjustments.

**Total Self-Insurance Only**

The electronic report will calculate Total Self-Insurance Only for each fund type. If preparing a paper report, enter the sum of all Self-Insurance Only reporting categories for each fund type.

**Other Revenues**

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

## **Total Revenues**

The electronic report will calculate Total Revenues for each fund type. If preparing a paper report, enter the sum of Total Taxes and Assessments, Licenses, Permits, and Franchises, Fines, Forfeitures, and Penalties, Total Revenue from Use of Money and Property, Total Intergovernmental – Federal, Total Intergovernmental – State, Intergovernmental – Other, Charges for Current Services, Contributions from Property Owners, Total Self-Insurance Only, and Other Revenues for each fund type.

## **Expenditures**

### **Salaries and Wages**

Report salary expenditures for elected officials, permanent and temporary employees, overtime, premium pay, vacation, and sick leave pay.

### **Employee Benefits**

Report the district's share of expenditures for employee retirement programs and employee group insurance programs. Include worker's compensation premiums paid by the district.

### **Services and Supplies**

Report services and supplies expenditures, including contractual services.

### **Self-Insurance Only – Claims Paid**

Report the amount of claims paid.

### **Contributions to Outside Agencies**

Report contributions to other governmental agencies and nonprofit organizations engaged in activities identical or supplementary to those of the district. (True contributions, with nothing received in return.) Do not include contractual services.

### **Debt Service**

#### **Lease Financing, Principal and Interest Payments**

Report the principal and interest paid on liabilities related to intangible (right-to-use) leases.

#### **Principal Payments on Long-Term Debt**

Report redemption of matured principal payments on long-term debt for each fund type. The amount calculated for Total Governmental Funds Principal Payments on Long-Term Debt should agree with the total of all of the Principal Paid in Current Fiscal Year for the Governmental fund type reported on the 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 Agreements) forms 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 Report.

### **Interest Payments on Long-Term Debt**

Report interest payments on long-term debt for each fund type. Do not include interest on intangible (right-to-use) leases on this line. The amount calculated for Total Governmental Funds Interest Payments on Long-Term Debt should agree with the total of all of the Interest Paid in Current Fiscal Year for the Governmental fund type reported on the debt forms:

1. Long-Term Debt forms 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 (Loans, Notes, and Other) forms for all debt types
3. Construction Financing forms for all debt types.
4. Lease Obligations (Purchase Agreements) forms 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 Report.

### **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.

### **Other Debt Service**

Report all other debt service payments 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, improve, or construct capital facilities financed by a governmental fund, typically a capital projects fund, or other capital assets.

Include intangible (right-to-use) lease assets and financed purchases.

Note: If Capital Outlay is reported, complete Capital Assets section of the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form.

### **Other Expenditures**

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

### **Total Expenditures**

The electronic report will calculate Total Expenditures for each fund type. If preparing a paper report, enter the sum of Salaries and Wages, Employee Benefits, Services and Supplies, Self-Insurance Only – Claims Paid, Contributions to Outside Agencies, Total Debt Service, Capital Outlay, and Other Expenditures for each fund type.

### **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 Total Expenditures from Total Revenues 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 “non-expenditure” 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.

### **Long-Term Debt (Bonds, COPs, 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 Proceeds 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 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 Other Long-Term Debt Proceeds should agree with the total of all of the Principal Received in Current Fiscal Year for the Governmental fund type reported on the Other Long-Term Debt form and the Construction Financing form for all debt types. Include financing from lease-purchase agreements now classified as financed purchases.

### **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 district accepts less than the face value of bonds issued. Enter the amount as a negative value.

### **Payments 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 in Other Debt Service.
2. The classification 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 district's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring in from.

### **Transfers Out**

Report funds transferred to the district's governmental or proprietary funds. Provide a footnote describing the purpose of transfers and where this is transferring out to. 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.

### **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.

### **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 district'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 district'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.

# 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).

**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 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, and other agency and nonagency debt.

Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and 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 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 than 10 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.

### **Districtwide or Improvement District/Zone**

Select Districtwide or Improvement District/Zone.

### **Improvement District/Zone**

Report the Improvement District/Zone if applicable.

### **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.

**Activity**

Select the activity for which the debt was issued.

**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.

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.

**Activity**

Select the activity for which the debt was issued.

**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.

**Principal Due but Not Presented (Time Warrants Only)**

For time warrants, report the principal amount due but not presented for payment.

**Interest Due but Not Presented (Time Warrants Only)**

For time warrants, report the interest amount due but not presented for payment.

Note: Time warrants include interest-bearing promissory notes or other evidence of indebtedness.

# 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:

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 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.

### **Activity**

Select the activity for which the construction financing debt was issued.

### **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. Instead, 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 district’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, 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:

Leases - 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 Contracts – 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.

### **Activity**

Select the activity for which the lease-obligation was made.

### **Name of Lessor**

Report the name of the lessor (i.e., the owner of the property being leased; the landlord).

### **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 (YYYY)**

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 Report

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 Long-Term Debt. 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 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 Other Long-Term Debt. 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 Construction Financing. 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 Lease Obligations (Purchase Agreements). 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 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 Definitions and Terminology in the Reporting Instructions section).

#### **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 current value of intangible (right-to-use) lease payments expected to be received in the current year. 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 district 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 district 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.

**Lease Receivable**

Report the present value of intangible (right-to-use) lease payments expected to be received within one year 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 district 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.

#### **Lease Receivable**

Report the present value of intangible (right-to-use) lease payments expected to be received beyond one year 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 arrangements, 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 an 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 district 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.

**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 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 present value of lease payments to be made within one year of the lease term for intangible (right-to-use) lease assets. 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 within one year of 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 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 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 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 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 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 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 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.

### **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 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. Do not include assets treated as current assets due to valuations beneath the district'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. Do not include assets treated as current assets due to valuations beneath the district'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.

## **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 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 governmental balance sheet reflects assets, liabilities, and deferred inflows/outflows using a *current* resource measurement focus reported on a modified accrual basis. The purpose of this form is to provide an economic picture of the financial state of the agency by obtaining the full accrual adjustments. Report on this form the full accrual adjustments for *noncurrent* assets, deferred outflows of resources, *noncurrent* liabilities, and deferred inflows of resources of the governmental funds of the local agency. Exclude values already captured on the governmental balance sheet. Do not include balances 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**

### **Lease 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 duplicate leases reported on the governmental balance sheet and 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 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 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 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 arrangements, 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 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 an 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 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 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 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 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 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 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. 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 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.

# **Appropriations Limit Information Form**

The purpose of this form is to report information about the agency's appropriations limit. Senate Bill 813, Chapter 1025, Statutes of 1987 requires the California State Controller to include in the Controller's annual report the appropriations limit and the total appropriations subject to the limit for each district in accordance with California Constitutional Article XIII B.

## **Specific Instructions**

This form must be completed by all districts that are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement.

### **Appropriations Limit**

Report the district's appropriations limit at fiscal year-end.

### **Total Annual Appropriations Subject to the Limit**

Report the district's total annual appropriations that are subject to the appropriations limit established for the fiscal year.

### **Revenues Received (Over) Under Appropriations Limit**

The electronic report will calculate Revenues Received (Over) Under Appropriations Limit. If preparing a paper report, subtract Total Annual Appropriations Subject to the Limit from Appropriations Limit and enter the result.

# 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, quadruplexes, 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 not 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)**

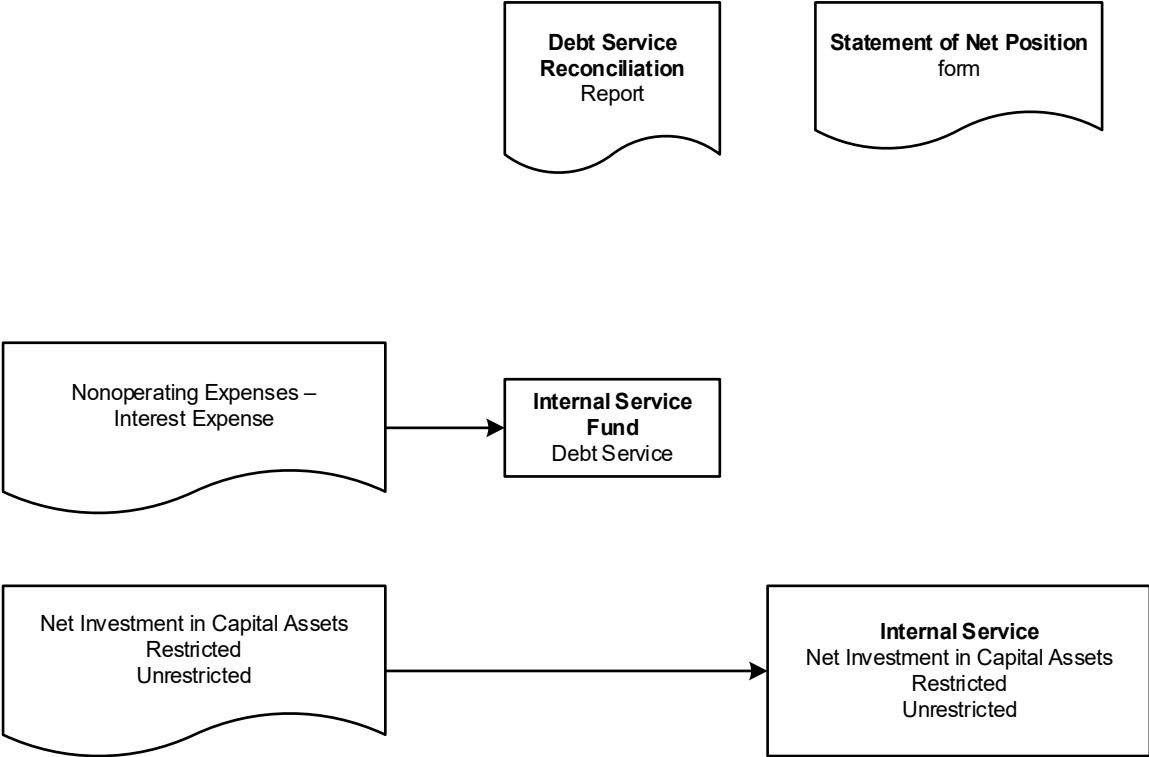
Report the amount of total annual revenue received and collected from the parcel tax in the current reporting year (this includes refunds made, receipts for levies made in prior years and levies that have passed their sunset dates, but excludes penalties, interest and cost recovery charges from the County 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.

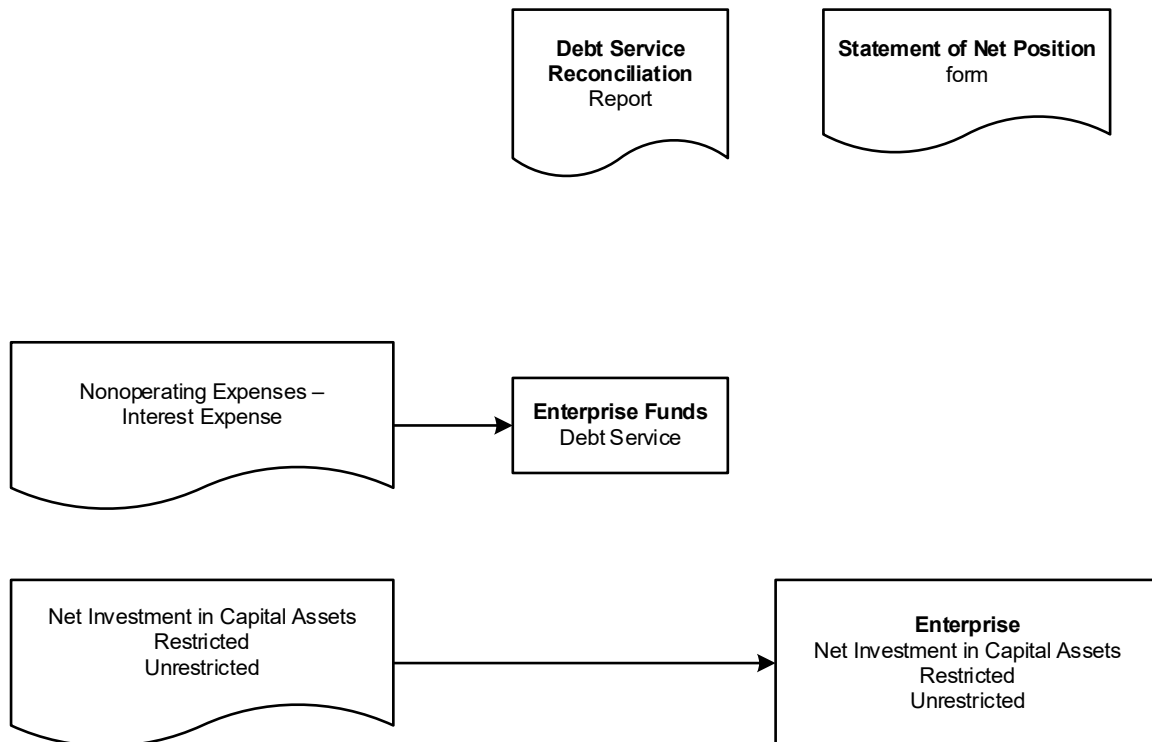
# Flowcharts

## Internal Service Fund Form Flowchart

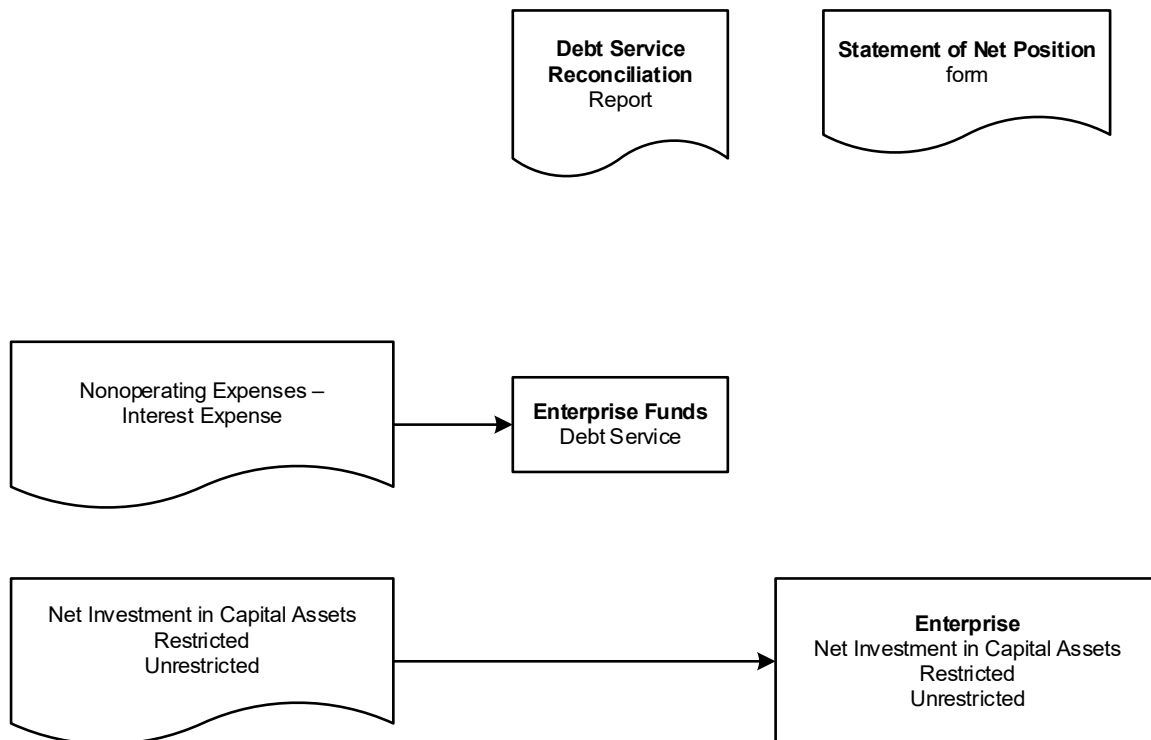




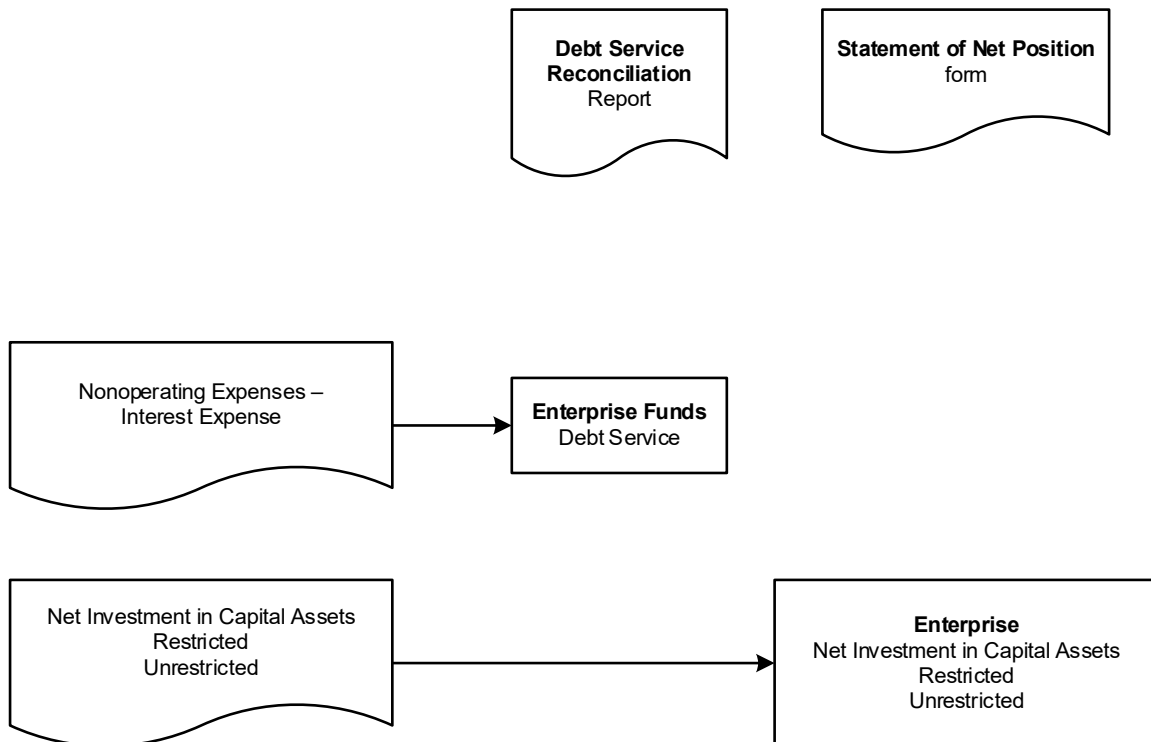
## Airport Enterprise Fund Form Flowchart



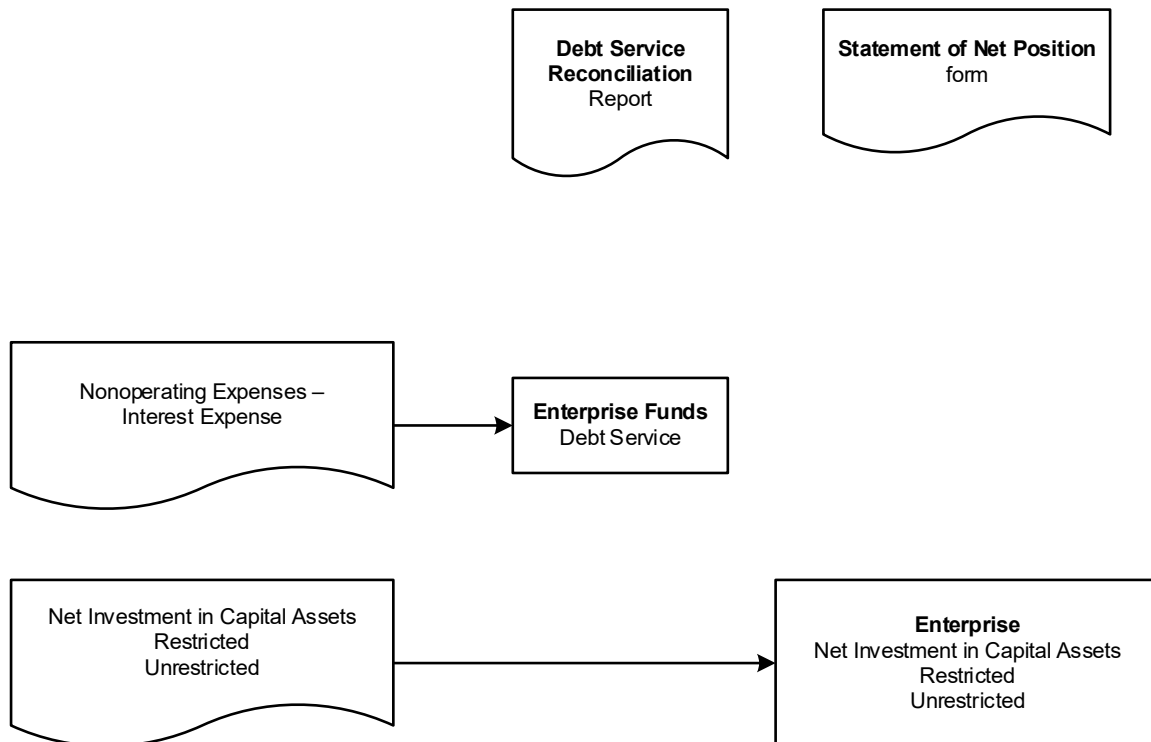
## Electric Enterprise Fund Form Flowchart



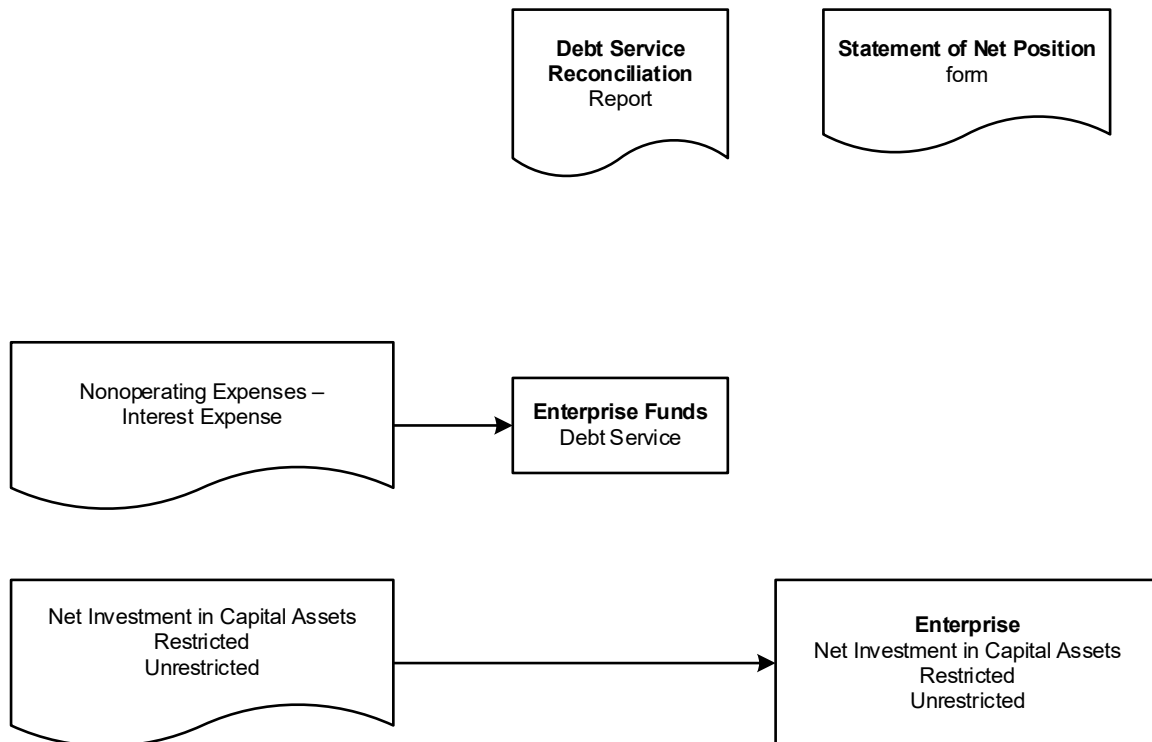
## Gas Enterprise Fund Form Flowchart



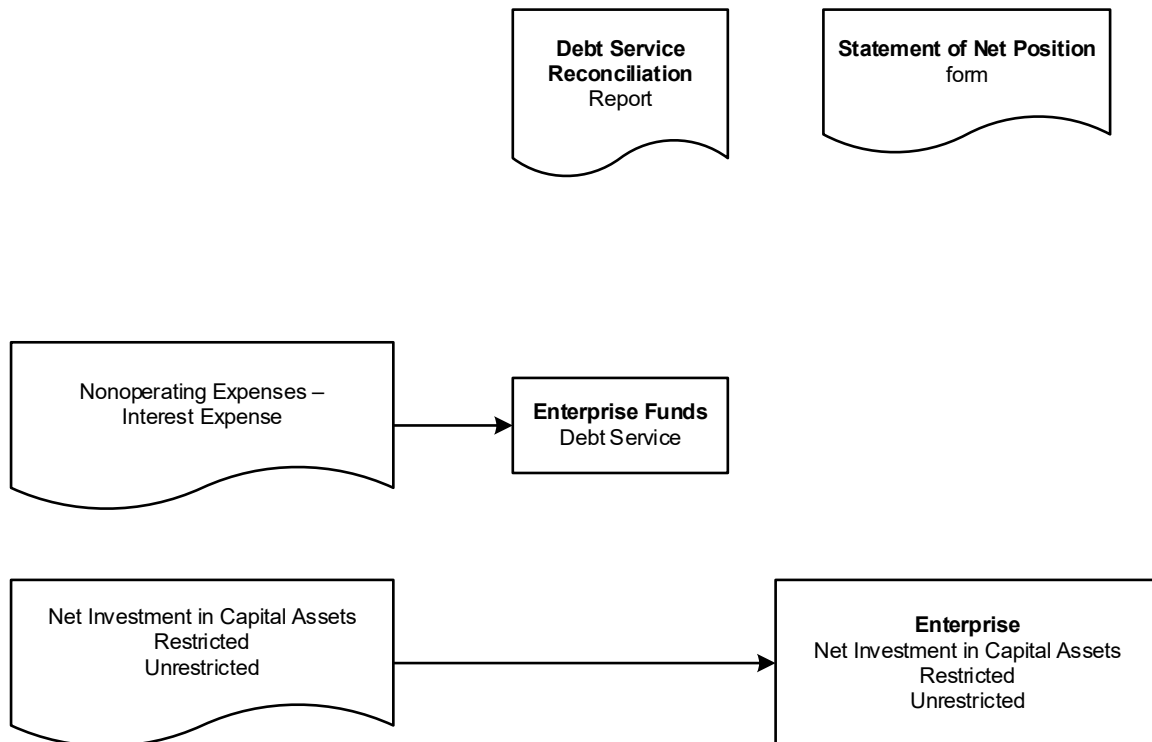
## Harbor and Port Enterprise Fund Form Flowchart



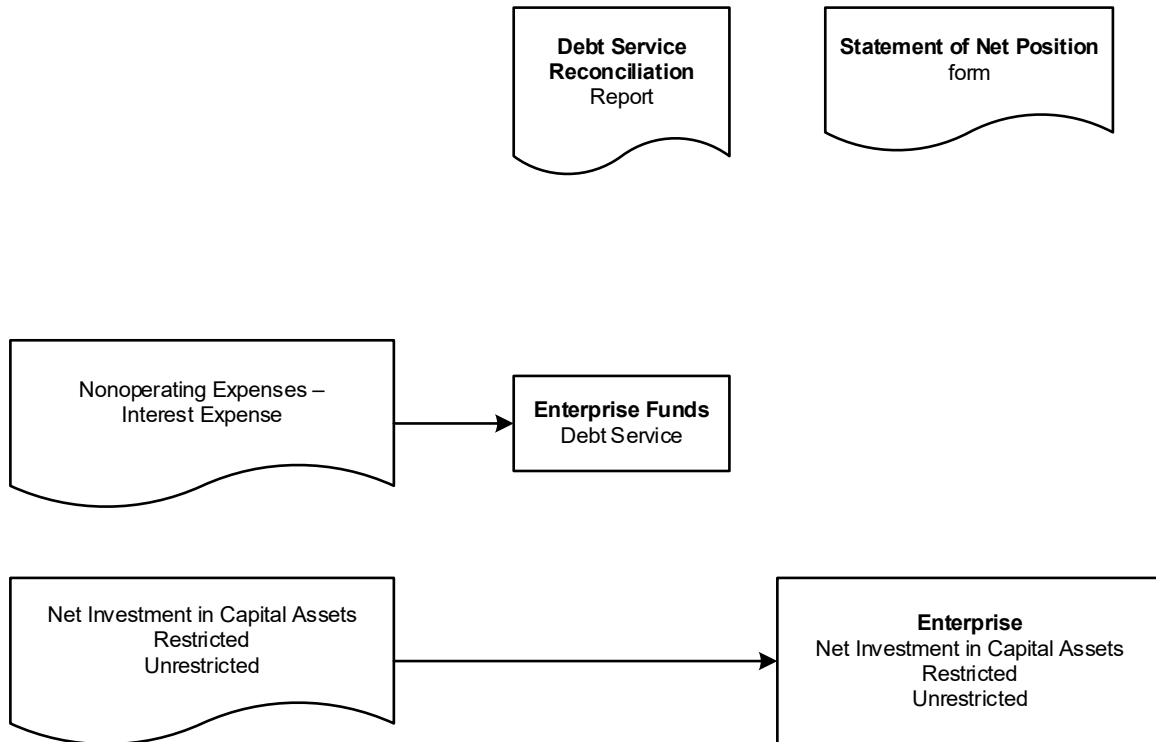
## Hospital Enterprise Fund Form Flowchart



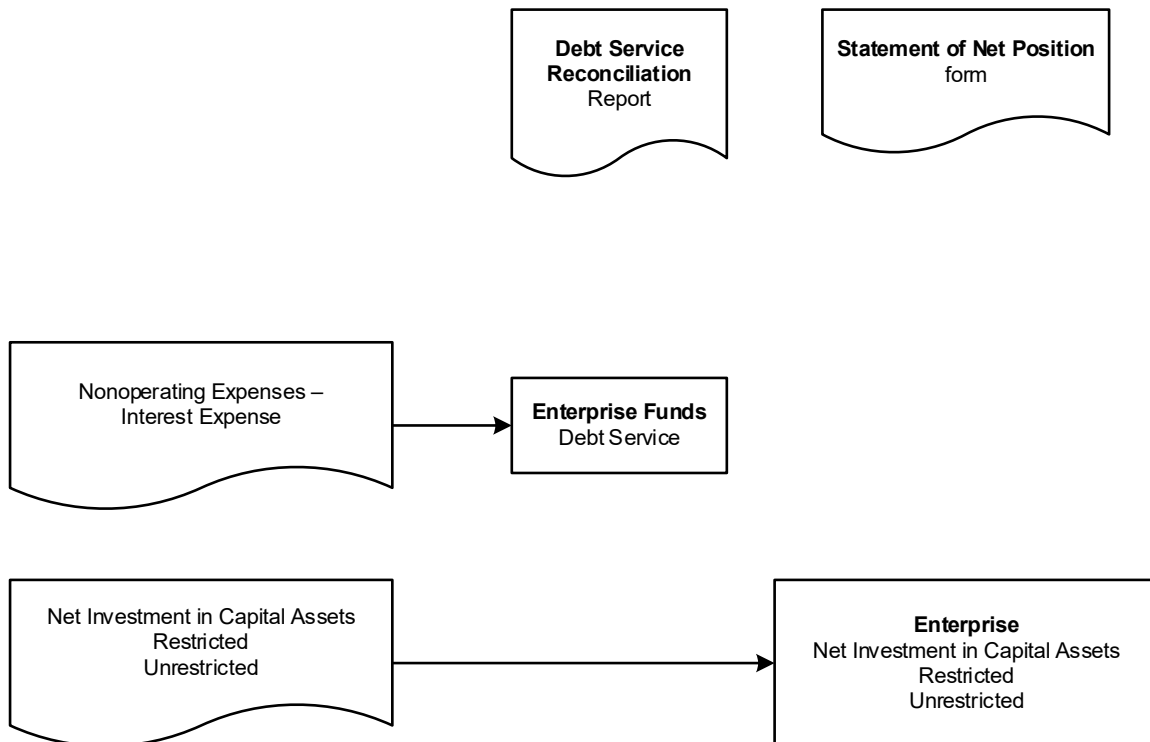
## Sewer Enterprise Fund Form Flowchart



## Solid Waste Enterprise Fund Form Flowchart

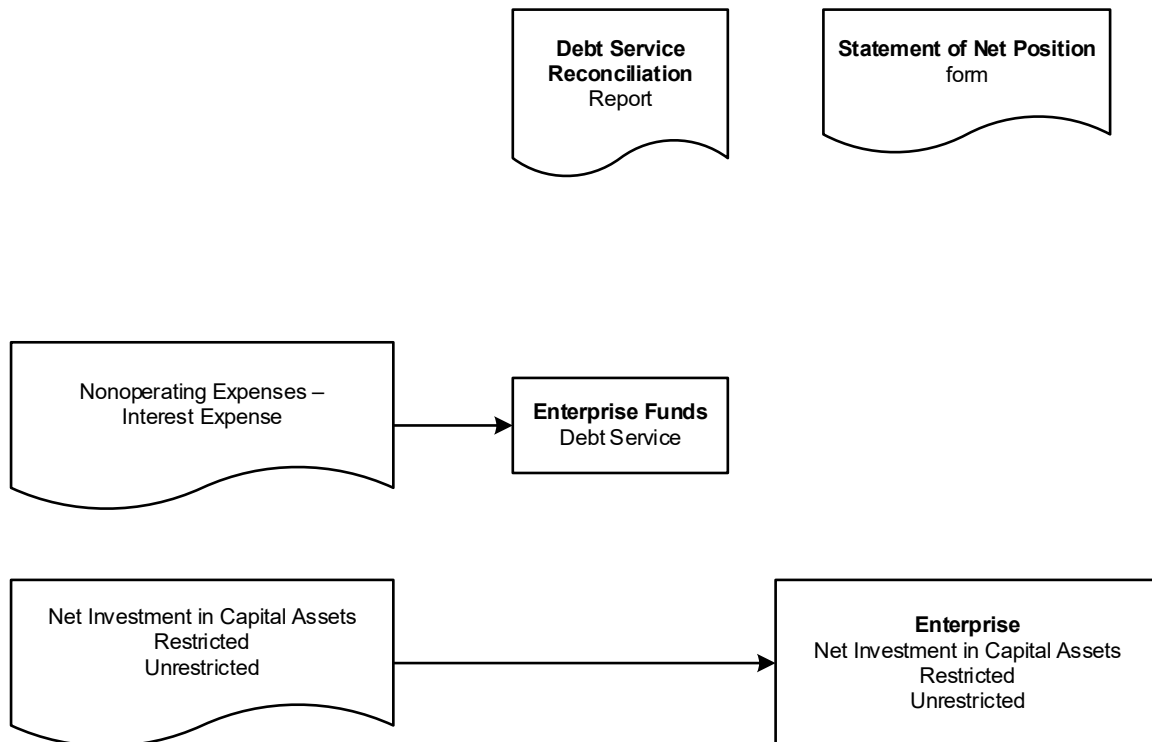


## Transit Enterprise Fund Form Flowchart

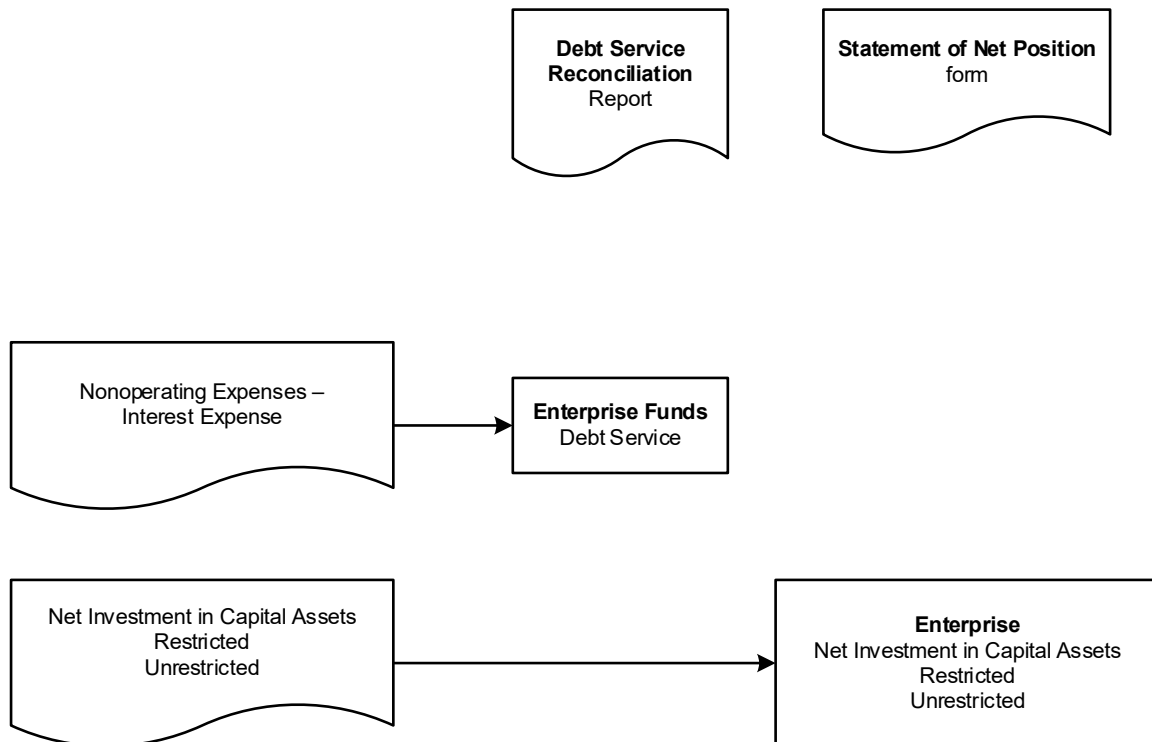




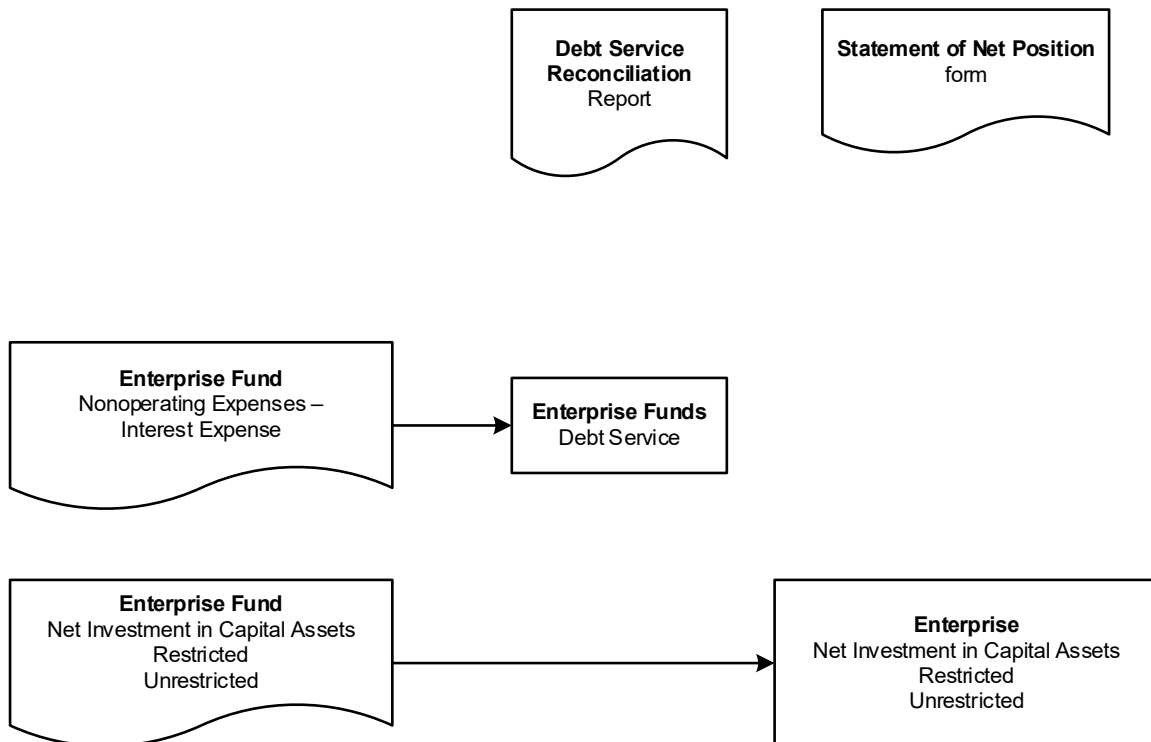
## Water Enterprise Fund Form Flowchart



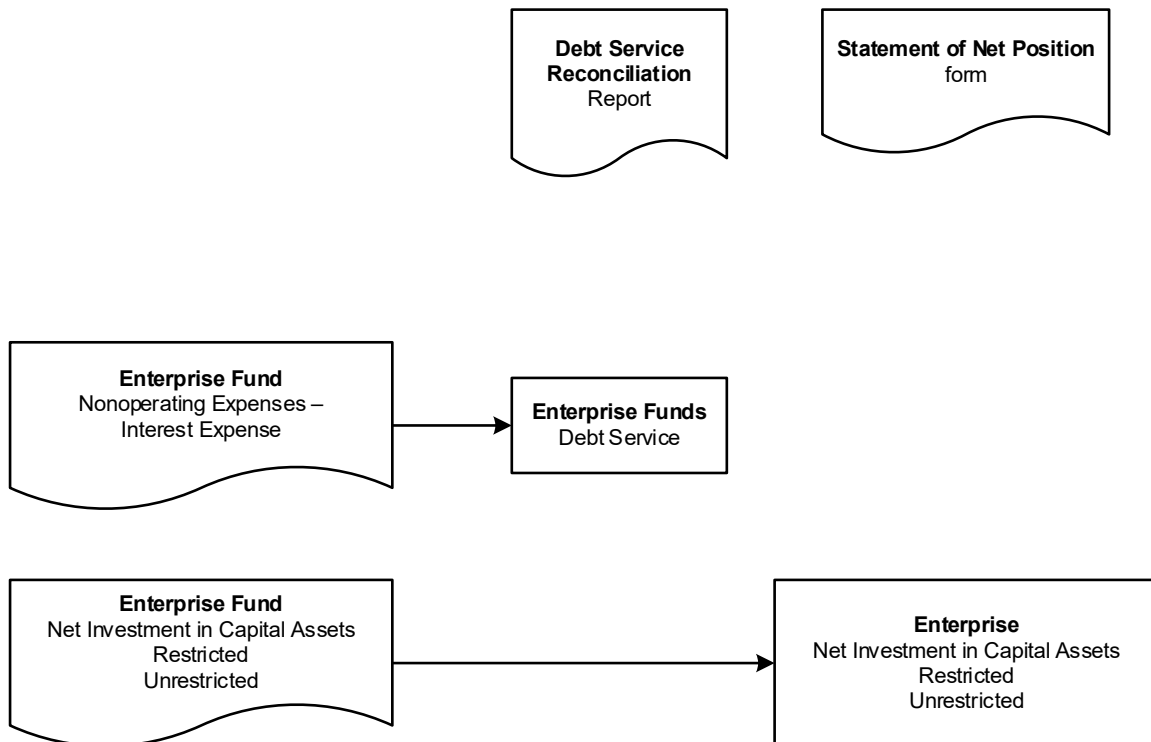
## Other Enterprise Fund Form Flowchart



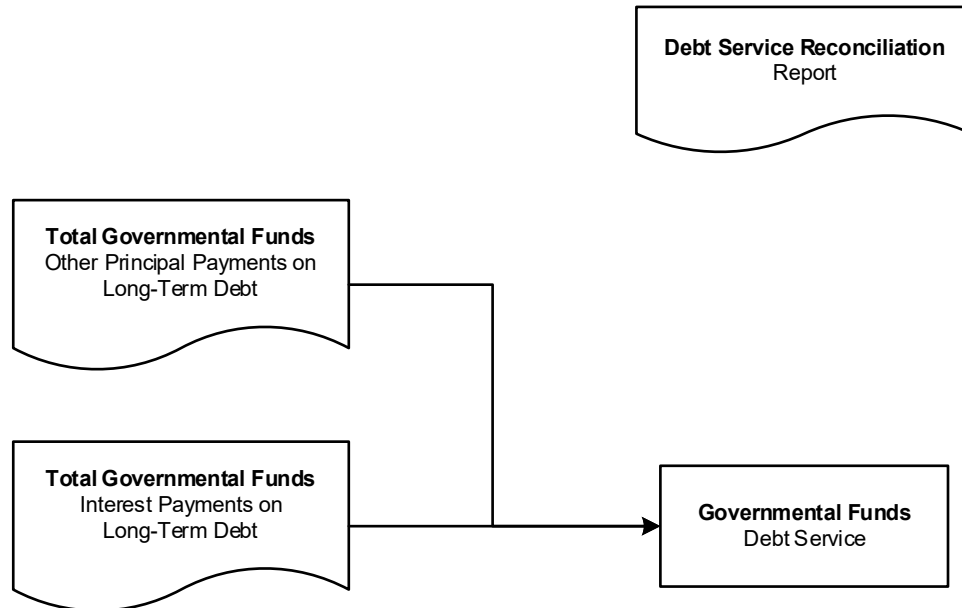
## Conduit Financing Form Flowchart



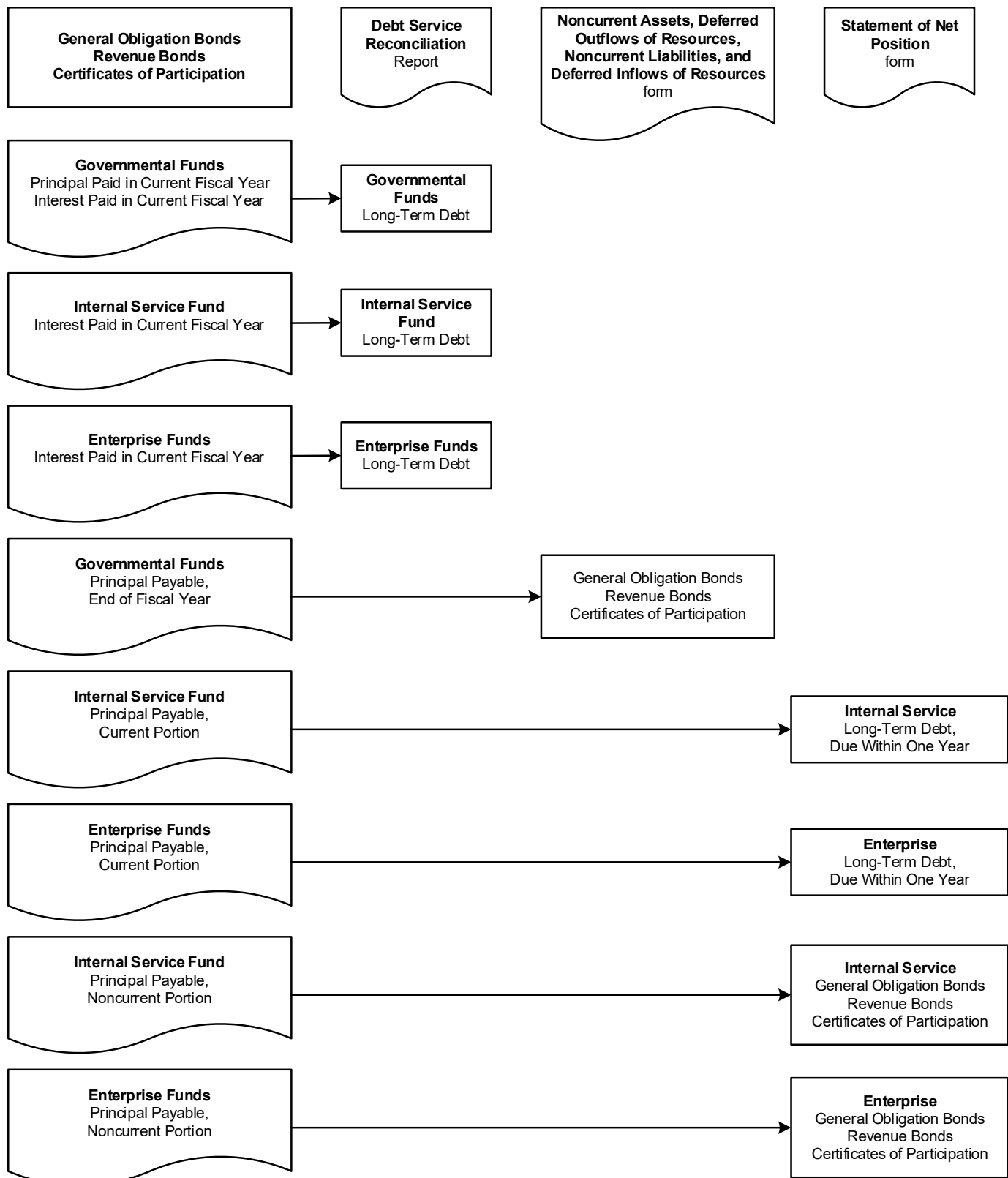
## Transportation Form Flowchart



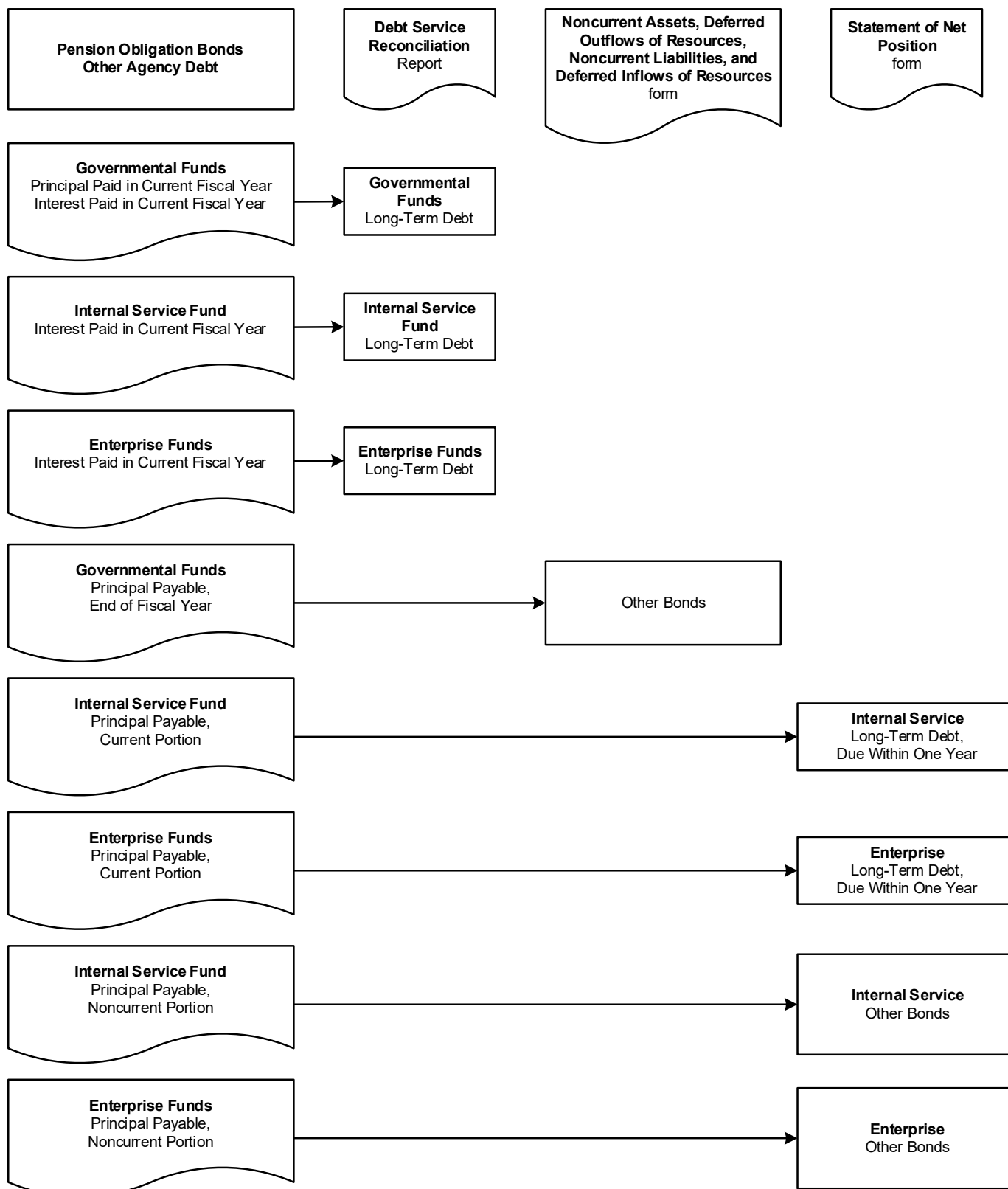
## Governmental Funds Form Flowchart



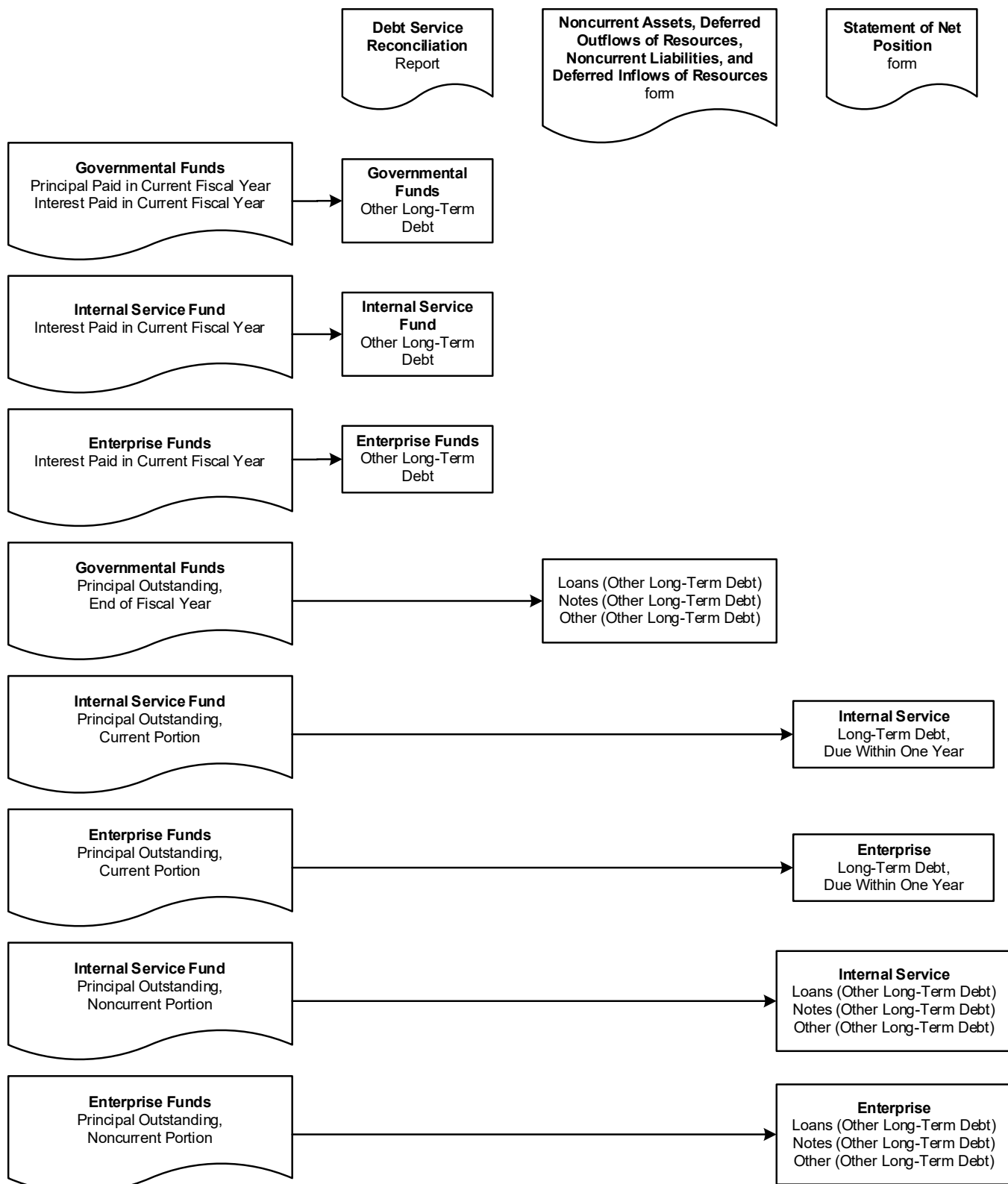
## Long-Term Debt Form Flowchart #1



## Long-Term Debt Form Flowchart #2

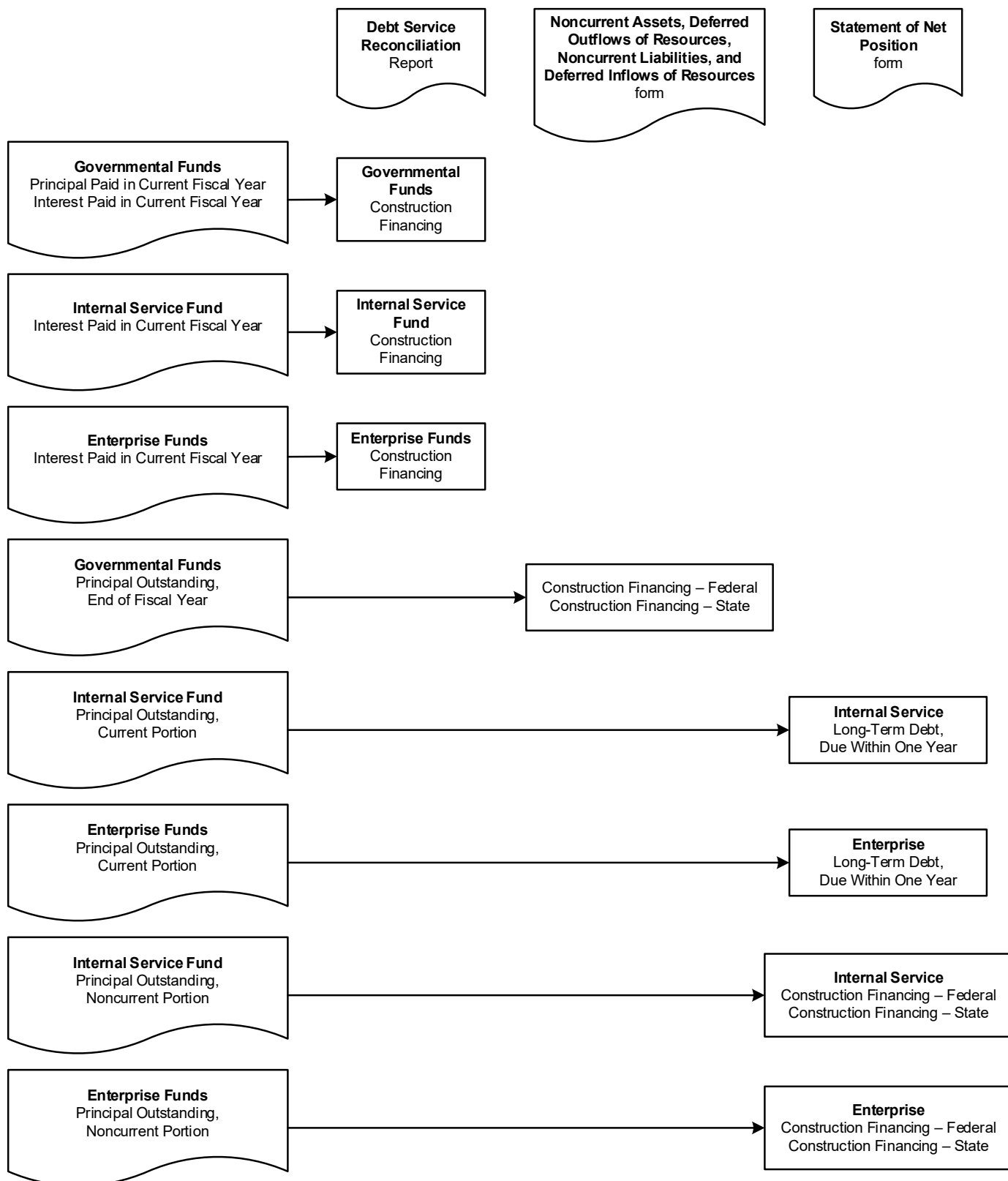


## Other Long-Term Debt Form Flowchart





## Construction Financing Form Flowchart



## Lease Obligations Form Flowchart

