

State of California

City Financial Transactions Report Instructions

For the Fiscal Year Ended June 30, 2024



MALIA M. COHEN

California State Controller's Office

(THIS PAGE INTENTIONALLY BLANK)

City Financial Transactions Report Instructions

Fiscal Year 2023-24 Edition

Published by:

California State Controller's Office

Local Government Programs and Services Division

Local Government Reporting Section

1/2025

(THIS PAGE INTENTIONALLY BLANK)

2023-24 General Instructions for City Financial Transactions Report

Table of Contents

*** SPECIAL COVID-19 INSTRUCTIONS FOR FTR REPORTING ***	i
Introduction	1
Filing Requirements	2
Reporting Instructions	6
Cover Page Form	22
General Information Form	23
Comments Form	25
Internal Service Fund – Statement of Revenues, Expenses and Changes in Fund Net Position Form	26
Airport Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics Form	32
Electric Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics Form	42
Gas Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics Form	52
Harbor and Port Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form	61
Hospital Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form	69
Sewer Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form	83
Solid Waste Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form	91
Transit Enterprise Fund – Statement of Revenues, Expenses, and Change in Fund Net	

Table of Contents (continued)

Position Form	99
Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics Form	107
Other Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position Form	119
Conduit Financing Form	127
Functional Revenue Details Form	138
Statement of General and Functional Revenues – Governmental Funds	139
Statement of General and Functional Revenues – Taxes Form	140
Statement of General and Functional Revenues – Special Benefit Assessments Form	144
Statement of General and Functional Revenues – Licenses and Permits Form	145
Statement of General and Functional Revenues – Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property Form	147
Statement of General and Functional Revenues –Intergovernmental – State Form	149
Statement of General and Functional Revenues –Intergovernmental – Federal, County, and Other Taxes In-Lieu Form	151
Statement of General and Functional Revenues – Charges for Current Services Form	153
Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals Form	157
Statement of Net Expenditures – Governmental Funds	159
Statement of Net Expenditures – General Government and Public Safety Form	160
Statement of Net Expenditures – Transportation and Community Development Form	162
Statement of Net Expenditures – Health and Culture and Leisure Form	165
Statement of Net Expenditures – Public Utilities and Other Expenditures Form	168
Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals Form	170

Table of Contents (continued)

Major Object Classification Form	173
Other Financing Sources (Uses) and Changes in Fund Balance Form	177
Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form	181
Long-Term Debt – Bonds and COPs Form	185
Other Long-Term Debt – Loans, Notes, and Other Form	191
Construction Financing – Federal and State Form	195
Lease Obligations (Purchase Agreements) Form	200
Debt Service Reconciliation Form	205
Check List of Services Provided – Service Form	208
Balance Sheet – Governmental Funds Form	210
Statement of Net Position – Proprietary Funds Form	216
Statement of Fiduciary Net Position – Fiduciary Funds Form	227
Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form	235
Summary and Statistics Form	241
Parcel Tax Form	245
Cost Allocation Guide	250
List of City Revenues and Expenditures	254
Flowcharts	283

*** 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 cities should be separately reported on their respective financial transactions report (FTR). Given the unexpected complexity of so many funding resources, we ask that you separately identify all sources and uses of COVID-19 relief to the best of your ability. The amounts should match what you are reporting in the annual comprehensive financial report (ACFR) for the fiscal year. Examples of funding sources include the *Coronavirus Relief Fund* (CARES Act Title V; Sec 5001), the *Coronavirus State and Local Fiscal Recovery Funds* (ARPA Act Title IX, Sec 9901), *County General Fund COVID-19 Allocations (realignment backfill)*, *COVID-19 Federal Disaster Assistance*, *State Allocations for Direct Disaster Response Operations* related to COVID-19, and other COVID-19 grants or programs.

Specific Instructions

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

Governmental Funds

Federal COVID-19 Revenues: Revenues received directly from the federal government should be reported on Form 21 - Intergovernmental – Federal, County, and Other Taxes In-Lieu, line R15 - Other Federal Grants (Specify); enter the specific funding source or program on the subform, line R15a, preceded by "COVID-19". For example: "COVID-19 *Coronavirus Relief Fund (CARES Act Sec. 5001)*". When selecting an expenditure function, please use the category that best fits the expenditure purpose of the funds, for example, Other General Government 1.

State COVID-19 Revenues: Revenues received from the State should be reported on Form 20 - Intergovernmental - State, line R31 - Other State Grants – Other (Specify); enter the specific funding source or program on the subform, line R31a, preceded by "COVID-19". For example: "COVID-19 *State and Community Corrections Planning Grant*". When selecting an expenditure function, please use the category that best fits the expenditure purpose of the funds, for example, Other Public Safety 1.

County COVID-19 Revenues: Revenues received directly from the county government should be reported on Form 21 - Intergovernmental – Federal, County, and Other Taxes In-Lieu, line R18 - Other County Grants (Specify); enter the specific county funding source or program on the appropriate subform, line R18.5a if functional revenues or line R18.5b if general revenues, preceded by “COVID-19”. For example: “*COVID-19 Public Health Emergency Preparedness Program*”. When selecting an expenditure function, please use the category that best fits the expenditure purpose of the funds, for example, Other Public Safety 2.

Other COVID-19 Revenues: Any other revenues received but not from the three sources above can be reported on Form 23 - Miscellaneous Revenues and Grand Totals, line R05, Other Miscellaneous Revenues (Specify); enter the specific funding source or program on the appropriate subform, line R05a if functional revenues or line R05b if general revenues, preceded by “COVID-19”. For example: “*COVID-19 Public Health and Services Emergency Fund*”. When selecting an expenditure function, please use the category that best fits the expenditure purpose of the funds, for example, Other Health 1.

COVID-19 Expenditures: Expenditures should be reported on Forms 24 through 28 - Statement of Net Expenditures - Governmental Funds on the applicable line items. COVID-19 expenditures should not be reported as extraordinary or special items. Provide a footnote showing how much is applicable to COVID-19. If a category does not exist, please use the "Other" line that best fits for the expenditure, for example, Other General Government 1. Reports submitted to the agencies providing the relief may be used to support the footnote.

Enterprise Funds and Internal Service Funds

COVID-19 Revenues and Expenses: COVID-19 recognized revenues and expenses related to COVID-19 emergency relief in enterprise or internal service funds should be included on the appropriate line for “Other” revenues or “Other” expenses in the enterprise fund Forms 04 through 13, or internal service fund Form 03, Statement of Revenues, Expenses, and Changes in Fund Net Position. COVID-19 expenses should not be reported as extraordinary or special items. Report amounts as reflected on the ACFR and provide a footnote showing how much is applicable to COVID-19 relief. Identify the source or program and the applicable amounts. For example: “*COVID-19 Health Care Providers Emergency Relief – Revenues \$800,000; Expenses \$1,659,000*”. Reports submitted to the agencies providing the relief may be used to support the footnote.

Introduction

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

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

The FTR requirements conform to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). Additional general accounting guidance for local agencies can be found at SCO's website at: https://www.sco.ca.gov/pubs_guides.html.

All cities do not maintain the same organizational and/or account structure. Therefore, in order to accomplish the stated purpose of providing uniform and comparable data it has been necessary to design a uniform classification system for reporting purposes. The revenue source and functional activity classifications contained in the report have been reviewed and approved by a working group composed of city finance officers and public accountants.

Filing Requirements

General reporting instructions, electronic report format instructions, and applicable California laws and regulations related to the reporting requirements for preparing the *City Financial Transactions Report* are available on the SCO website at:

https://www.sco.ca.gov/ard_locinstr_cities_forms.html.

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

Who Must File

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

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

When to File

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

Cities in the process of changing their fiscal year should contact SCO's City Unit at LGRsupport@sco.ca.gov for instructions on how to prepare the *City 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 city's fiscal officer)
- FTR Forms
 - General Information form
 - Comment for City Report form
 - Internal Service Fund form (if applicable)
 - Enterprise Fund forms (if applicable)
 - Conduit Financing form (if applicable)
 - Functional Revenue Detail – Governmental Funds form

Filing Requirements (continued)

- Statement of General and Functional Revenues – Governmental Funds forms
 - Statement of Net Expenditures – Governmental Funds forms
 - Major Object Classification form
 - Other Financing Sources (Uses) and Changes in Fund Balance – Governmental Funds form
 - Statement of Changes in Fiduciary Net Position form
 - Debt forms (if applicable)
 - Debt Service Reconciliation form (if applicable)
 - Checklist of Services Provided – Service form
 - Balance Sheet form
 - Statement of Net Position form
 - Statement of Fiduciary Net Position form
 - Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form
 - Summary and Statistics form
 - Parcel Tax form (if applicable)
- U.S. Bureau of the Census Survey must be submitted to the U.S. Bureau of the Census – Local Finance Statistics Branch.
- Independently Audited Financial Report – Government Code Section 53891 requires that the data for the financial transactions reports come from audited financial statements, if available. SCO asks that the audited report be sent as soon as one is available.

How to File

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

Online Process

The electronic report can be filed online on SCO's website. The instructions for the online process are available in the alert package and on SCO's website at:

https://www.sco.ca.gov/ard_locinstr_cities_forms.html.

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

Electronic Reporting Program

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

Filing Requirements (continued)

Paper Reports

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

By U.S. Mail

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

By Express Mail

Local Government Reporting Section - City
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

U.S. Bureau of the Census Survey

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

Filing Assistance

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

Penalties for Falsification of a Report or Failure to Report

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

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

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

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

If any report is believed to be false, incomplete, or incorrect, SCO is empowered under Government Code Section 12464 to appoint a qualified accountant to investigate, obtain the information required, and file a copy of this report with the legislative body of the city. 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 city is located.

Reporting Instructions

Fiscal Year

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

Current Year / Prior Year

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

Required Report Format

Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar.

Unused Paper Forms

If preparing a paper report, file only the forms used to complete the report.

Negative Amounts

If preparing a paper report, use minus, “—”, to indicate a reduction or negative amount on a line item.

Prohibited Characters

Do not use all caps (e.g., ALL CAPS) in a description unless inputting an acronym or initials. Use Initial Caps (e.g., Initial Caps) for all text fields such as names, addresses, and descriptions.

Required versus Optional Forms

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

Numbering Sequences in Forms

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

Special Instructions

Accounting Basis

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

Activity

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

Component Unit Information

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

Include Blended Component Unit

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

Exclude Discretely Presented Component Unit

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

Debt

Exclusions:

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

- Street Opening Act of 1889
- Street Opening Act of 1903
- Change of Grade Act of 1903
- Improvement Act of 1911
- Street Opening Bond Act of 1911
- Municipal Improvement Act of 1913
- Tree Planting Act of 1913
- Improvement Bond Act of 1915

Reporting Instructions (continued)

Street Improvement Act of 1913
Street Opening Act of 1921
Landscaping and Lighting Act of 1943, 1949 and 1972

Inclusions

The revenue and expenditure/expense activity of the following debts should be included in this report:

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

Dissolved Redevelopment Agencies

Assets

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

Activities

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

Interfund Activity

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

Pension Trust Funds

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

Revenues, Expenditures, and Expenses

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

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

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

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

Definitions and Terminology

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

Basis of Accounting

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

Accrual Basis

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

Accrual Basis in Proprietary Fund Statements

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

Accrual Basis in Fiduciary Fund Statements

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

Modified Accrual Basis in Governmental Fund Statements

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

Cash Basis

Under the cash basis of accounting, revenues and transfers in are not recognized until cash is received, and expenditures or expenses (as appropriate) and transfers out are recognized only when cash is disbursed. Cash basis excludes any accrued payables, accrued receivables, or encumbrances.

Bonds

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

Bonds

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

General Obligation Bonds

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

Revenue Bonds

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

Improvement District Bonds

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

Limited Obligation Bonds

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

Special Assessment Bonds

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

Nonagency Debt

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

Debt Forms

References to “debt forms” apply to the following FTR forms:

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

Encumbrances

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

Expenditures

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.

Note: Encumbrances are not considered expenditures.

Fiduciary Activity

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

- (a) The associated assets are controlled by the government,
- (b) The assets are not derived from the government's own-source revenues, government-mandated nonexchange transactions, or other voluntary nonexchange transactions, other than externally administered/financed pass-through grants,
- (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.

General and Functional Revenues

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

General Revenues

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

Functional Revenues

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

- (1) The revenue is generated from direct services, such as revenue from fees on charges. For example, revenues from sewer connection fees, water service charges, transit revenues, and engineering fees are revenue sources that are generated from direct services. Interest income from enterprise fund investments and quasi-external transactions such as general government service charges to an enterprise fund are also classified as functional revenues.
- (2) The revenue is associated with a specific service by external requirements, such as grant conditions, bond sale agreements, statutory or charter requirements. Examples of functional revenues due to external requirements include WIA funds used by the city, gas tax revenue, and special assessment proceeds. Internal restrictions on the use of funds which can be modified unilaterally by a vote of the city council do not meet the "external requirement" test and are not considered functional revenues unless generated from direct services.

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 150.702 Definition and Characteristics of an Investment)

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

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

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

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

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

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

The following lease terminology has been applied to the forms:

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.

Reporting Instructions (continued)

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.

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.

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 city's report and is submitting the report on behalf of the city. To complete filing requirements for this report, the Cover Page form must be signed and submitted electronically, mailed to SCO, or sent via email at LGRsupport@sco.ca.gov.

Electronic Reports

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

Paper Reports

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

General Information Form

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

To help expedite the review of the reports, be sure that all items are entered accurately.

Members of the Governing Body

Report the full names of the mayor and members of the governing body of the city.

City Fiscal Officer

Report the full name, title, phone and fax numbers, and email address of the city's fiscal officer.

City Mailing Address

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

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

Has Address Changed?

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

Report Prepared By

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

Audit and Component Unit Information

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

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

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

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

3. Is financial data of the BCU(s) included in this city's financial statements or ACFR?

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

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

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

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

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

6. Is this city a charter or a general law city?

Select city type.

Comments Form

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

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

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

Specific Instructions

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

Internal Service Fund Name (Specify)

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

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Operating Expenses

Personnel Services

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

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

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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 and Statistics 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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Passenger Facility Charges

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

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

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

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

Total Nonoperating Revenues

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

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

Statistics

If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

Total Acreage

Report the total acreage of the airport.

Length of Longest Runway Surfaced

Report the length of the longest airport runway surfaced (Linear Feet).

Length of Longest Runway Unimproved

Report the length of the airport's longest unimproved runway (Linear Feet).

Length of Longest Taxiway Surfaced

Report the length of the airport's longest surfaced taxiway (Linear Feet).

Length of Longest Taxiway Unimproved

Report the length of the airport's longest unimproved taxiway (Linear Feet).

Parking Apron Acreage Surfaced

Report the airport's parking apron surfaced acreage.

Parking Apron Acreage Unimproved

Report the airport's parking apron unimproved acreage.

Aircraft Tie-Down Acreage

Report the airport's aircraft tie-down acreage.

Auto Parking Acreage

Report the airport's auto parking acreage.

Total Number of Tenant Aircraft

Report the total number of the airport's tenant aircraft.

Number of Hangers

Report the airport's number of hangers.

Total Aircraft Movements

Report the airport's total aircraft movements.

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

Annual Fuel Consumption (Gallons)

Report the airport’s annual fuel consumption in gallons.

Year of Acquisition

Report the airport’s year of acquisition.

Number of Passengers Enplaned

Report the airport’s number of enplaned passengers.

Number of Passengers Deplaned

Report the airport’s number of deplaned passengers.

Pounds of Air Cargo and Express

Report the airport’s pounds of air cargo and express.

Pounds of Mail

Report the airport’s pounds of mail.

Number of Air Carriers Scheduled per Day

Report the airport’s number of air carriers that are scheduled per day.

Are airport services provided by other than the local agency? (Report Yes or No)

If the airport services are provided by other than the local agency, select “Yes”. If not, select “No”.

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

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

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.p

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

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

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

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

Total Nonoperating Revenues

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

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Nonoperating Expenses

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

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

Statistics

If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

Number of Customer Accounts

Residential

Report the number of residential customer accounts.

Commercial

Report the number of commercial customer accounts.

Industrial

Report the number of industrial customer accounts.

Rural

Report the number of rural and farm customer accounts.

Other Customer Accounts

Report the number of customer accounts for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Number of Kilowatt Hours

Generated

Report the number of kilowatt hours generated.

Purchased

Report the number of kilowatt hours purchased.

Sold

Report the number of kilowatt hours sold to outside entities.

Minimum Periodic Charge

Residential

Report the minimum periodic dollar charge for residential customers.

Commercial

Report the minimum periodic dollar charge for commercial customers.

Industrial

Report the minimum periodic dollar charge for industrial customers.

Rural

Report the minimum periodic dollar charge for rural and farm customers.

Kilowatt Hours Included in Minimum Periodic Charge

Residential

Report the number of kilowatt hours included in the minimum periodic charge for residential customers.

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

Commercial

Report the number of kilowatt hours included in the minimum periodic charge for commercial customers.

Industrial

Report the number of kilowatt hours included in the minimum periodic charge for industrial customers.

Rural

Report the number of kilowatt hours included in the minimum periodic charge for rural and farm customers.

Minimum Periodic Charge Billing Cycle (In Months)

Indicate the number of month(s) in the minimum periodic charge billing cycle.

Are electric services provided by other than the local agency? (Report Yes or No)

If the electric services are provided by other than the local agency, select "Yes". If not, select "No".

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

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

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

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Statistics

If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

Number of Customer Accounts

Residential

Report the number of residential customer accounts.

Commercial

Report the number of commercial customer accounts.

Industrial

Report the number of industrial customer accounts.

Other Customer Accounts

Report the number of customer accounts for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line.

Quantity of Gas

Manufactured

Report the quantity of gas manufactured.

Purchased

Report the quantity of gas purchased.

Sold

Report the quantity of gas sold to outside entities.

Unit of Measure for Above

Report the unit of measure for the quantity of gas reported above.

Minimum Periodic Charge

Residential

Report the minimum periodic dollar charge for residential customers.

Commercial

Report the minimum periodic dollar charge for commercial customers.

Industrial

Report the minimum periodic dollar charge for industrial customers.

Quantity of Gas Included in Minimum Periodic Charge

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

Residential

Report the quantity of gas included in the minimum periodic charge for residential customers.

Commercial

Report the quantity of gas included in the minimum periodic charge for commercial customers.

Industrial

Report the quantity of gas included in the minimum periodic charge for industrial customers.

Unit of Measure for Gas Included in Minimum Periodic Charge

Residential

Report the unit of measure used for the gas included in the minimum periodic charge for residential customers.

Commercial

Report the unit of measure used for the gas included in the minimum periodic charge for commercial customers.

Industrial

Report the unit of measure used for the gas included in the minimum periodic charge for industrial customers.

Minimum Periodic Charge Billing Cycle (In Months)

Indicate the number of month(s) in the minimum periodic charge billing cycle.

Are gas services provided by other than the local agency? (Report Yes or No)

If the gas services are provided by other than the local agency, select "Yes". If not, select "No".

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

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

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Operating Expenses

Operation and Security

Report terminal labor and expenses including warehousing, storage, stevedoring, weighing, policing and patrolling, cooping, 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

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

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

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

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

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

Total Nonoperating Revenues

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

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

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

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

Are harbor and port services provided by other than the local agency? (Report Yes or No)

If the harbor and port services are provided by other than the local agency, select “Yes”. If not, select “No”.

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	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 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.

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

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.

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

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
Medical Postgraduate Education
Tuition

Other Educational Revenues
Paramedical Education
School of Nursing Tuition
Student Housing

Services, Commissions and Rentals

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

Include:

Cafeteria
Data Processing Services
Employee Housing
Janitorial and Maintenance Services
Laundry and Linen
Management Commissions
Nonpatient Room Rental

Other Retail Operations
Parking
Physicians' Offices and Other Rentals
Purchasing Services
Telephone and Telegraph
Television/Radio Rentals

Other Operating Revenues

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

Include:

Donated Commodities
Rebates and Refunds

Sale of Scrap and Waste

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

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Operating Expenses

Daily Hospital Services

Report expenses incurred in providing daily hospital services.

Include:

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

Ambulatory Services

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

Ancillary Services

Report expenses incurred in providing supplementary hospital services.

Include

- | | |
|-------------------------------|-----------------------------------|
| Ambulance | 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 Service |

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

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

Physicians’ Offices and Other Rental Revenues

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

Medical Office Building Revenues

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

Child Care Services Revenues (Nonemployees)

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

Family Housing Revenues

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

Retail Operations Revenues

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

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

Gain on Disposal of Capital Assets

Report all gains derived from the disposal of capital assets.

Other Nonoperating Revenues

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

Total Nonoperating Revenues

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

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

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

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

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

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.

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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.

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

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.

Are hospital services provided by other than the local agency? (Report Yes or No)

If the hospital services are provided by other than the local agency, select “Yes”. If not, select “No”.

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

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

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

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

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Are sewer services provided by other than the local agency? (Report Yes or No)

If the sewer services are provided by other than the local agency, select “Yes”. If not, select “No”.

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

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

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

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

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Are solid waste services provided by other than the local agency? (Report Yes or No)

If the solid waste services are provided by other than the local agency, select “Yes”. If not, select “No”.

Transit Enterprise Fund – Statement of Revenues, Expenses, and Change 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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

State Transit Assistance Funds

Report amounts received from the State Transit Assistance Fund (i.e., TDA – Article 6.5 Funds) and used for operating purposes rather than capital acquisition or construction.

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – Local

Local Assistance

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

Local Sales Tax

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

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

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Are transit services provided by other than the local agency? (Report Yes or No)

If the transit services are provided by other than the local agency, select “Yes”. If not, select “No”.

Water Enterprise Fund – Statement of Revenues, Expenses, and Changes in Fund Net Position and Statistics 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 – Within Local Agency Boundaries

Residential

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

Business

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

Industrial

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

Irrigation

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

Retail Water Sales – Outside Local Agency Boundaries

Residential

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

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

Business

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

Industrial

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

Irrigation

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

Sales to Other Utilities for Resale

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

Interdepartmental

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

Other Water Sales Revenues

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

Water Services Revenues

Fire Prevention

Report revenues for services rendered to hydrants or other facilities, income from rental of fire hydrants, and water delivered in connection with general fire prevention.

Groundwater Replenishment

Report revenues for services rendered to replenish the supply of groundwater.

Connection Fees

Report revenues from charges for water connection.

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

Standby and Availability Charges

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

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

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

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

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Statistics

If this activity has more than one operation, report information for all operations of this type, not for the individual operation level.

Minimum Residential Periodic Charge

Minimum Residential Periodic Charge (Report in Dollars and Cents: 1.25)

Report the minimum residential periodic dollar charge. Report in dollars and cents.

Water Included in Minimum Periodic Charge (In Cubic Feet)

Report the number of cubic feet of water included in the minimum periodic charge.

Minimum Periodic Charge Billing Cycle (In Months)

Report the number of month(s) in the minimum periodic charge billing cycle.

Number of Accounts – Direct Customers – Within Local Agency Boundaries

Report the total number of active accounts inside the local agency boundaries.

Note: Do not include services to other water utilities or water service agencies. The number of accounts should be the average for the year. If unavailable, the June 30 data are acceptable.

Number of Accounts – Direct Customers – Outside Local Agency Boundaries

Report the total number of active accounts outside the local agency boundaries.

Note: Do not include services to other water utilities or water service agencies. The number of accounts should be the average for the year. If unavailable, the June 30 data are acceptable.

Number of Accounts – Other Water Utilities or Agencies

Report the number of other water utilities or water service agencies served, not the number of accounts the other water utilities or water service agencies serve.

Use Whole Acre-Feet for Quantities of Water Below

See the conversion table.

Water Purchased from Other Water Utilities or Agencies

Report the quantity of water purchased from other water utilities or water service agencies.

Total Water Introduced into System

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

Water Sold, Used, or Lost

Water Sold to Direct Customers

Report the quantity of water sold to metered customers. Do not include the quantity of water sold to other water utilities or water service agencies.

Water Sold to Other Water Utilities or Agencies

Report the quantity of water sold to other water utilities or water service agencies.

Water Sold to or Used by Local Agency (Not Accounted for Above)

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

Water Lost Through System

Report water lost throughout the system due to leaks, fire suppression and construction work.

Total Water Sold, Used, or Lost

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

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

Are water services provided by other than the local agency? (Report Yes or No)

If the water services are provided by other than the local agency, select "Yes". If not, select "No".

Conversion Table

1 acre-foot = 43,560 cubic feet

1 acre-foot = 325,851 gallons

1 cubic foot = 7.48052 gallons

(Round to the nearest acre-foot)

Other Enterprise 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.

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.

Note: The electronic report will automatically carry forward Total Operating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Operating Expenses

Personnel Services

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

Contractual Services

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

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

Materials and Supplies

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

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

General and Administrative Expenses

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

Depreciation and Amortization Expenses

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

Other Operating Expenses

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

Total Operating Expenses

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

Note: The electronic report will automatically carry forward Total Operating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

Operating Income (Loss)

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

Nonoperating Revenues

Investment Income

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

Rents, Leases, Concessions, and Royalties

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

Intergovernmental – Federal

Aid for Construction

Report federal aid for the construction of facilities.

Other Intergovernmental – Federal

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

Intergovernmental – State

Aid for Construction

Report state aid for the construction of facilities.

In-Lieu Taxes

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

Other Intergovernmental – State

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

Intergovernmental – County

Report amounts received from the county government.

Intergovernmental – Other

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

Gain on Disposal of Capital Assets

Report all revenue derived from the disposal of capital assets.

Other Nonoperating Revenues

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

Total Nonoperating Revenues

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

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

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 form.

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Total Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

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

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.

Note: The electronic report will automatically carry forward Enterprise Fund Total Operating Revenues/Additions to Proprietary Funds Revenues on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Enterprise Fund Total Operating Expenses/Deductions to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Revenues to Proprietary Funds Revenues on the Summary and Statistics form.

Nonoperating Expenses

This section applies only to enterprise funds.

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 Enterprise Fund Interest Expense to the Debt Service Reconciliation form.

Conduit Financing Form (continued)

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.

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.

Note: The electronic report will automatically carry forward Total Nonoperating Expenses to Proprietary Funds Expenditures/Expenses on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Enterprise Fund Total Capital Contributions to Proprietary Funds Capital Contributions on the Summary and Statistics form.

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.

Note: The electronic report will automatically carry forward Enterprise Fund Transfers In and Transfers Out to Proprietary Funds Transfers In (Out) on the Summary and Statistics form.

Special and Extraordinary Items

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

Note: The electronic report will automatically carry forward Enterprise Fund Total Special and Extraordinary Items to Proprietary Funds Special and Extraordinary Items on the Summary and Statistics form.

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.

Conduit Financing Form (continued)

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.

Functional Revenue Details Form

The purpose of the Functional Revenue Details form is to collect revenue information related to governmental fund activities.

All functional revenue must be entered into the Functional Revenue Details form or into the subform provided in the following Statement of General and Functional Revenues forms:

- Taxes
- Special Benefit Assessments
- Licenses and Permits
- Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property
- Intergovernmental – State
- Intergovernmental – Federal, County, and Other Taxes In-Lieu
- Charges for Current Services
- Miscellaneous Revenues and Grand Totals

Note: Only input revenues into the functional revenues subform of the Statement of General and Functional Revenues forms if the revenue source cannot be found on the Functional Revenue Details form.

Specific Instructions

First, select a functional revenue from the Select a Functional Revenue drop-down list. Then, select an expenditure function from the Select Expenditure Function drop-down list. Report the amount of the functional revenue for this expenditure function in the Functional Revenue field. You may input multiple records so that each functional revenue can be allocated among several expenditure functions.

Repeat this process for each functional revenue for this report.

To see the resulting detailed list of functional revenues, click on the Go to Report: Functional Revenues Details Report link at the top of the form. Click on the Print button for a hard copy printout of the report. Click on the Back to Form: Functional Revenue Details link to return to the Functional Revenue Details form input screen.

Sub Total for Functional Revenue

The electronic report will automatically carry forward the Sub Total to the corresponding field for that functional revenue in the Statement of General and Functional Revenues forms. For example, if the Animal Licenses functional revenue were selected, the Sub Total will carry forward to the functional revenue field for Animal Licenses that appears in the Licenses and Permits form.

If preparing a paper report, enter the Sub Total in the corresponding functional revenue field for the selected revenue in the Statement of General and Functional Revenues forms. For example, if the Animal Licenses functional revenue were selected, enter Sub Total in the functional revenue field for Animal Licenses that appears in the Licenses and Permits form.

Statement of General and Functional Revenues – Governmental Funds

The purpose of the Statement of General and Functional Revenues forms is to collect revenue information related to governmental fund activities. Governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Specific Instructions

Functional Revenues

Functional revenues are revenues restricted by law to a particular use. Report revenues derived directly from a program or from parties outside the city's taxpayers or citizenry, as a whole. All functional revenues must be input to the Functional Revenue Details form or the subform provided in these Statement of General and Functional Revenues forms:

- Taxes
- Special Benefit Assessments
- Licenses and Permits
- Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property
- Intergovernmental – State
- Intergovernmental – Federal, County, and Other Taxes In-Lieu
- Charges for Current Services
- Miscellaneous Revenues and Grand Totals

Note: Only input revenues in the functional revenues subform of the Statement of General and Functional Revenues forms if the revenue source cannot be found on the Functional Revenue Details form. Refer to the Functional Revenue Details form instructions for further guidance on reporting functional revenue.

General Revenues

General revenues can be used for any legitimate public purpose. Report revenues that are not required to be reported as program (functional) revenues.

Total Revenues

The electronic report will calculate all Total Revenues. If preparing a paper report, enter the sum of Functional Revenues and General Revenues for each revenue category.

Statement of General and Functional Revenues – Taxes Form

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

Taxes

Secured and Unsecured Property Taxes

Report property taxes apportioned to the city by the county from the 1% Tax Rate. Homeowners' Property Tax Relief should be reported in the Statement of General and Functional Revenues – Intergovernmental – State form on Homeowners Property Tax Relief line.

Supplemental Roll Secured and Unsecured Property Taxes

Report property taxes apportioned to the city by the county from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

Property Tax In-Lieu of Vehicle License Fees

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

Voter-Approved Indebtedness Property Taxes (Functional Revenues only)

Report ad valorem property tax, for the current year and prior year, levied in addition to the basic 1% rate for voter-approved debt enacted prior to July 1, 1978, and after July 1, 1986. Include Unitary/Nonunitary voter-approved indebtedness (e.g., utility property). Include tax revenues used to repay general obligation bonds issued for local infrastructure projects, including the construction and rehabilitation of school facilities.

Note: Homeowners' Property Tax Relief should be reported in the Statement of General and Functional Revenues - Intergovernmental - State form on Homeowners Property Tax Relief line.

Supplemental Roll Voter-Approved Indebtedness Property Taxes (Functional Revenues only)

Report ad valorem property tax, current year and prior year, levied for voter-approved debt from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

Property Taxes – Prior

Report taxes collected on secured and unsecured rolls in prior fiscal years.

Supplemental Roll Property Taxes – Prior

Report taxes collected on secured and unsecured rolls in prior fiscal years from the Supplemental Roll Allocation in accordance with Revenue and Taxation Code section 75.70.

Pass-through Property Taxes (ABX1 26)

Report tax increment monies received from the Redevelopment Property Tax Trust Fund (RPTTF) in accordance with Health and Safety Code section 34183(a)(1).

Residual Property Taxes (ABX1 26)

Report tax increment monies received from the RPTTF after payments of pass-through, Recognized Obligation Payment Schedule, and administrative cost by the Successor Agency in accordance with Health and Safety Code section 34183(a)(4).

Parcel Tax

Report taxes charged on a parcel of property based on either a flat per parcel rate or a variable rate that depends on the size, use, and/or number of units on the parcel. A parcel tax includes, but is not limited to, all types of Mello-Roos taxes and special taxes for governmental purposes such as libraries, hospitals, schools, public safety services, parks, or museums.

Other Property Taxes

Report all other property taxes for which a specific reporting category has not otherwise been provided. Include ad valorem aircraft property taxes levied by the county per Revenue and Taxation Code section 5452. Include racehorse taxes levied by the county per Revenue and Taxation Code section 5801. Provide a footnote describing what is included on this line.

Interest, Penalties, and Delinquent Taxes

Report charges against property owners for tax delinquency, penalties, and interest.

Sales and Use Taxes

Report net revenues from the levy of the 1% sales and use tax. Include taxes from marijuana sales. Do not include any portion of sales tax distributed to the county under the city's agreement with the State.

Transportation Taxes – Transit (Functional Revenues only)

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

Transportation Taxes – Nontransit (Functional Revenues only)

Report Transportation Development Act funds, Articles 3 and 8(a), for street and road purposes. Also include any sales tax revenues to be used for street and road purposes.

Transient Occupancy Taxes

Report taxes levied and collected by the city for the privilege of occupying quarters on a transient basis.

Note: If taxes are reported, the current tax rate levied and the effective date of the current tax rate must be reported on the Summary and Statistics form.

Statement of General and Functional Revenues – Taxes Form (continued)

Franchises

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

Business License Taxes

Report charges under a business license ordinance. Include flat-rate charges as well as those based on the number of employees, receipts, sales, or quantity produced.

Real Property Transfer Taxes

Report taxes levied under local ordinance on the transfer of real property.

Utility Users Taxes

Report local taxes levied on public utilities.

Note: If taxes are reported, the current tax rate levied must be reported on the Summary and Statistics form.

Construction Development Taxes

Report construction taxes and fees such as park development taxes, bedroom taxes, storm drain fees, and other taxes and fees imposed on developers as a condition of construction.

Taxes – Other

Admission Tax

Report taxes levied and collected by the city on tickets and gate admissions.

Parking Tax (Functional Revenues only)

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

Other Taxes – Other (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other taxes from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report other taxes functional revenues for which a specific reporting category has not otherwise been provided. Enter the source in Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report other taxes general revenues for which a specific reporting category has not otherwise been provided. Enter the source in Specify General Revenues and enter the General Revenues amount.

Total Taxes

The electronic report will calculate Total Taxes for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Taxes and Taxes – Other reporting categories for Functional Revenues, General Revenues, and Total Revenues.

Statement of General and Functional Revenues – Special Benefit Assessments Form

The purpose of this governmental fund form is to report the city’s functional revenues from special benefit assessments.

Special Benefit Assessments

Fire

Report special benefit assessments approved to finance fire operations. Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

Paramedics

Report special benefit assessments approved to finance paramedic operations. Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

Police

Report special benefit assessments approved to finance police operations. Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

Lighting

Report special benefit assessments approved to finance lighting operations. Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

Other Special Benefit Assessments (Specify)

The electronic report will calculate the sum of the subform amounts from the following subform. If preparing a paper report, enter the sum of all other special benefit assessments subform amounts.

Specify Functional Revenues

Report all other special benefit assessments for which a specific reporting category has not otherwise been provided. Enter the source in Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Do not include Improvement Act assessments (e.g., 1911 Act Bond, 1913 Act Bond, 1915 Act Bond).

Total Special Benefit Assessments

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

Statement of General and Functional Revenues – Licenses and Permits Form

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

Licenses and Permits

Animal Licenses

Report revenues resulting from the licensing of animals within the city. If the license is issued by another agency, report the amount remitted to the city.

Bicycle Licenses

Report revenues derived from licensing bicycles by the city.

Construction Permits

Report revenues from building, electrical, plumbing, sewer, or other permits issued for the construction of structures, improvements, grading, and excavation.

Streets and Curb Permits

Report revenues from permits for the construction of streets, curbs, and sidewalks.

Other Licenses and Permits (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other licenses and permits from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report other licenses and permits functional revenues for which a specific reporting category has not otherwise been provided. Enter the source in Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report other licenses and permits general revenues for which a specific reporting category has not otherwise been provided. Enter the source of the General Revenues and enter the General Revenue amount.

Note: Include marijuana licenses in this category.

Total Licenses and Permits

The electronic report will calculate Total Licenses and Permits for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Licenses and Permits reporting categories for Functional Revenues, General Revenues, and Total Revenues.

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

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

Fines, Forfeitures, and Penalties

Vehicle Code Fines

Report the net revenues remitted to the city from fines and forfeitures of bail for violations of the Vehicle Code.

Forfeitures and Penalties

Report forfeitures and penalties other than amounts included on the Statement of General and Functional Revenues – Taxes form in Interest, Penalties, and Delinquent Taxes.

Other Fines (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other fines from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report the net functional revenues remitted to the city from fines and forfeitures of bail for violations of statutes other than the Vehicle Code. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report the net general revenues remitted to the city from fines and forfeitures of bail for violations of statutes other than the Vehicle Code. Enter the source in the Specify General Revenues and enter the General Revenues amount.

Total Fines, Forfeitures, and Penalties

The electronic report will calculate Total Fines, Forfeitures, and Penalties for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Fines, Forfeitures, and Penalties reporting categories for Functional Revenues, General Revenues, and Total Revenues.

Revenue from Use of Money and Property

Investment Income

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

Statement of General and Functional Revenues – Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property Form (continued)

Rents, Leases, and Concessions

Report revenues for the use of city property. Include building and grounds rental, intangible (right to use) leases, parking meter revenue, vending machine commissions, public telephone commissions, contracted restaurant, fountain, etc.

Royalties

Report revenues from the use, operation, or development of property rights belonging to the city, such as oil and gas royalties or revenue from rights for removal of minerals from city property.

Other Revenue from Use of Money and Property (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other revenue from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report other functional revenues from use of money or property for which a specific reporting category has not otherwise been provided. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report other general revenues from use of money or property for which a specific reporting category has not otherwise been provided. Enter the source in the Specify General Revenues and enter the General Revenues amount.

Total Revenue from Use of Money and Property

The electronic report will calculate Total Revenue from Use of Money and Property for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Revenue from Use of Money and Property reporting categories for Functional Revenues, General Revenues, and Total Revenues.

Statement of General and Functional Revenues – Intergovernmental – State Form

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

Intergovernmental – State

Homeowners Property Tax Relief

Report revenues apportioned for homeowners' property tax relief. Report any homeowners' property tax relief revenues that relate to a property tax levy in addition to the basic 1% rate as functional revenues.

Gasoline Tax (Functional Revenues only)

Report revenues derived from Streets and Highway Code sections 2106, 2107, 2107.5. Interest income from the investment of gas tax moneys should be reported as functional revenues on the Statement of General and Functional Revenues – Fines, Forfeitures, Penalties, and Revenue from Use of Money and Property form in Investment Income.

Peace Officers Standards and Training (Functional Revenues only)

Report reimbursements from the Commission on Peace Officers Standards and Training used for out-of-pocket training expenses and subvention of salaries paid to trained officers.

Off-Highway Motor Vehicle In-Lieu Fee (General Revenues only)

Report revenues to be used to control the operation of motor vehicles in areas off the highway where the operation of motor vehicles is restricted or prohibited.

Other Intergovernmental – State (Specify) (General Revenues only)

The electronic report will total the amounts from the following subform. If preparing a paper report, enter the sum of all other intergovernmental--state from the general revenues subform amounts.

Specify General Revenues

Report other intergovernmental – state general revenues for which a specific reporting category has not otherwise been provided. Enter the source in the Specify General Revenues and enter the General Revenues amount.

State Grants – Other

Mandated Cost (General Revenues only)

Report SB 90 mandated cost reimbursements.

Public Safety – Prop. 172 (Functional Revenues only)

Report the state subvention from the sales tax fund for Proposition 172 (voter-approved in November 1993) to support public safety operations.

Public Safety – 2011 (Functional Revenues only)

Report the state subvention from the sales tax fund for 2011 Local Revenue Fund Realignment (AB 118) to support public safety operations.

Other State Grants – Other (Specify) (Functional Revenues only)

The electronic report will total the amounts from the following subform. If preparing a paper report, enter the sum of all other state grants from the functional revenues subform amounts.

Specify Functional Revenues

Report other state grant functional revenues, including operating support grants, for which a specific reporting category has not otherwise been provided. Enter the source in the Specify Functional Revenues (including the state agency providing the grant), select the Expenditure Function, and enter the Functional Revenues amount.

Report pass-through state grants that are not fiduciary activities (see “Definitions and Terminology” in the instructions.) where the city is an intermediary government with either administrative or direct financial involvement with the pass-through grant. Input “Pass-through Grant” in Specify Functional Revenues and choose the expenditure function for the pass-through grant in Select Expenditure Function. Enter the amount of the pass-through grant in Functional Revenues.

Note: Do not include pass-through property taxes received from the Redevelopment Property Tax Trust Fund in accordance with Health and Safety Code section 34183(a)(1). Report these revenues on the Statement of General and Functional Revenues – Taxes form in Pass-through Property Taxes (ABX1 26).

Total Intergovernmental – State

The electronic report will calculate Total Intergovernmental – State for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Intergovernmental – State and State Grants – Other reporting categories for Functional Revenues, General Revenues, and Total Revenues.

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

The purpose of this governmental fund form is to report the city’s functional and general revenues from the federal and county governments and other taxes in-lieu.

Intergovernmental – Federal

Community Development Block Grant (Functional Revenues only)

Report Community Development Block Grant funds.

Workforce Investment Act (WIA) (Functional Revenues only)

Include revenues from the Workforce Investment Act (WIA).

Other Federal Grants (Specify) (Functional Revenues only)

The electronic report will total the amounts from the following subform. If preparing a paper report, enter the sum of all other federal grants from the functional revenues subform amounts.

Specify Functional Revenues

Report other federal grant functional revenues, including operating support grants, for which a specific reporting category has not otherwise been provided. Enter the source in the Specify Functional Revenues (including the federal agency providing the grant), select the Expenditure Function, and enter the Functional Revenues amount.

Report pass-through federal grants that are not fiduciary activities (see “Definitions and Terminology” in the instructions), where the city is an intermediary government with either administrative or direct financial involvement with the pass-through grant. Input “Pass-through Grant” in Specify Functional Revenues and choose the expenditure function for the pass-through grant in Select Expenditure Function. Enter the amount of the pass-through grant in Functional Revenues.

Total Intergovernmental – Federal

The electronic report will calculate Total Intergovernmental – Federal for Functional Revenues and Total Revenues. If preparing a paper report, enter the sum of all Intergovernmental – Federal reporting categories for Functional Revenues and Total Revenues.

Intergovernmental – County

County Grants of State Gasoline Tax (Functional Revenues only)

Report grants from the county of state gasoline tax funds apportioned to the county by the state.

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

Other County Grants (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other county grants from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report all other grants from the county from other than state gasoline tax apportionments. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report all other grants from the county from other than state gasoline tax apportionments. Enter the source in the Specify General Revenues and enter the General Revenues amount.

Total Intergovernmental – County

The electronic report will calculate Total Intergovernmental – County for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Intergovernmental – County reporting categories for Functional Revenues, General Revenues, and Total Revenues.

Other Taxes In-Lieu (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other taxes in-lieu from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report revenues from other public agencies in-lieu of property taxes. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report revenues from other public agencies in-lieu of property taxes. Enter the source in the Specify General Revenues and enter the General Revenues amount.

Statement of General and Functional Revenues – Charges for Current Services Form

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

Specific Instructions

Provide amounts only for services accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds). Do not include amounts for services provided by proprietary fund types (enterprise funds and internal service funds).

Charges for Current Services

Zoning Fees and Subdivision Fees

Report fees imposed by local ordinance in connection with applications for zoning and variance permits. Also include fees for establishing subdivision property.

Special Police Department Services

Report revenues from special services provided by the city police department, such as accident reports.

Special Fire Department Services

Report revenues from special services provided by the fire department, such as inspections and fire suppression services to a special district.

Plan Checking Fees

Report plan or map checking fees that are not a part of construction permit fees.

Animal Shelter Fees and Charges

Report revenues from the shelter and care of animals.

Engineering Fees, Inspection, and Other Charges

Report revenues from engineering services that are not treated as reimbursable items.

Street, Sidewalk, and Curb Repairs Charges

Report revenues from the maintenance, repair, or replacement of sidewalks, curbs, streets, and gutters.

Weed and Lot Cleaning Charges

Report revenues from services rendered in the abatement of weeds or fire hazards on privately owned property.

Statement of General and Functional Revenues – Charges for Current Services Form
(continued)

Sewer Service Charges

Report revenues from the continuing use of a sewer system and sewage treatment plant accounted for and reported in a governmental fund.

Sewer Connection Fees

Report sewer connection fees if the sewer system and sewage treatment plant are accounted for and reported in a governmental fund.

Solid Waste Revenues

Report revenues from collection of waste, refuse, and garbage accounted for and reported in a governmental fund.

Sales of Refuse

Report revenues from the sale or disposal of refuse collected.

First Aid and Ambulance Charges

Report outpatient fees and revenues from clinics and ambulance services.

Library Fines and Fees

Report fines, fees, revenues from sale of books and magazines, and charges for servicing areas outside the city.

Parking Facility Charges

Report revenues from city-operated parking lots and on-street parking accounted for and reported in a governmental fund.

Parks and Recreation Fees

Report admission fees for parks, zoos, museums, and other related facilities, and charges for recreational programs, use of swimming pools, recreational harbors, etc., accounted for and reported in a governmental fund.

Golf Course Fees

Report green fees, pro shop revenues, and other related golf course fees accounted for and reported in a governmental fund.

Water Service Charges

Report all revenues derived from the sale of water such as retail water sales, within or outside the city limits, accounted for and reported in a governmental fund.

Water Connection Fees

Report nonrecurring water connection fees if the water system is accounted for and reported in a governmental fund. Do not include construction permits or water service charges.

Electric Revenues

Report gross receipts from the sale of electricity accounted for and reported in a governmental fund.

Statement of General and Functional Revenues – Charges for Current Services Form
(continued)

Gas Revenues

Report gross receipts from the sale of gas accounted for and reported in a governmental fund.

Airport Revenues

Report revenues from airport operations accounted for and reported in a governmental fund.

Cemetery Revenues

Report revenues from cemetery operations accounted for and reported in a governmental fund.

Housing Revenues

Report revenues from housing operations accounted for and reported in a governmental fund.

Ports and Harbor Revenues

Report revenues from ports and harbor operations accounted for and reported in a governmental fund.

Hospital Revenues

Report revenues from hospital operations accounted for and reported in a governmental fund.

Transit Revenues

Report passenger fares, special transit fares, other transportation-derived revenues, nontransportation revenues, and other revenue from transit operations accounted for and reported in a governmental fund. Do not include federal cash grants/reimbursements, state cash grants/reimbursements, or local cash grants/reimbursements. Report these revenues on the Statement of General and Functional Revenues – Intergovernmental – State and the Statement of General and Functional Revenues – Intergovernmental – Federal, County, and Other Taxes In-Lieu forms.

Stadium Revenues

Report revenues from stadium operations, including ancillary operations, accounted for and reported in a governmental fund.

Quasi-External Transactions

Report revenues from organizations external to the city (e.g., routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund). Include General Fund billings to enterprise fund operations for general and administrative services.

Statement of General and Functional Revenues – Charges for Current Services Form
(continued)

Other Charges for Current Services (Specify)

The electronic report will total the amounts from the following subform. If preparing a paper report, enter the sum of all other charges for current services from the functional revenues subform amounts.

Specify Functional Revenues

Report other charges for current services functional revenues for which a specific reporting category has not otherwise been provided. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Total Charges for Current Services

The electronic report will calculate Total Charges for Current Services. If preparing a paper report, enter the sum of all Charges for Current Services reporting categories.

Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals Form

The purpose of this governmental fund form is to report the city’s functional and general revenues from miscellaneous sources and to report revenue grand totals.

Miscellaneous Revenues

Development Impact Fees

Report fees imposed on new development to pay for improvements and facilities for or to reduce the impact of the project. Also known as “AB 1600 fees”, impact fees may not be used for day-to-day operating expenses. An ordinance or resolution establishing the fee must explain the connection between the development project and the fee. The fee amount must not exceed the cost of providing the service or improvement that the fee pays for.

Report Construction Development Taxes on the Statement of General and Functional Revenues – Taxes form. Report Construction Permits on the Statement of General and Functional Revenues – Licenses and Permits form.

Contributions from Nongovernmental Sources

Report revenues received as contributions to assist in financing activities or projects. For example, report a cash donation from a local manufacturing plant for the installation of a traffic signal in front of the plant.

Other Miscellaneous Revenues (Specify)

The electronic report will total the amounts from the following subforms. If preparing a paper report, enter the sum of all other miscellaneous revenues from the functional revenues and general revenues subform amounts.

Specify Functional Revenues

Report other miscellaneous functional revenues for which a specific reporting category has not otherwise been provided. Enter the source in the Specify Functional Revenues, select the Expenditure Function, and enter the Functional Revenues amount.

Specify General Revenues

Report other miscellaneous general revenues for which a specific reporting category has not otherwise been provided. Enter the source in the Specify General Revenues and enter the General Revenues amount.

Note: Report “Redevelopment Agency Asset Liquidation” and “Redevelopment Agency Property Liquidation” in Other Miscellaneous Revenues. Report as Functional Revenues or General Revenues as appropriate.

Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals
Form (continued)

Total Miscellaneous Revenues

The electronic report will calculate Total Miscellaneous Revenues for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of all Miscellaneous Revenues reporting categories for Functional Revenues, General Revenues, and Total Revenues.

Grand Totals

The electronic report will calculate Grand Totals for Functional Revenues, General Revenues, and Total Revenues. If preparing a paper report, enter the sum of Total Taxes, Total Special Benefit Assessments, Total Licenses and Permits, Total Fines, Forfeitures, and Penalties, Total Revenue from Use of Money and Property, Total Intergovernmental – State, Total Intergovernmental – Federal, Total Intergovernmental – County, Other Taxes In-Lieu, Total Charges for Current Services, and Total Miscellaneous Revenues for Functional Revenues, General Revenues, and Total Revenues.

Note: The electronic report will automatically carry forward Total Revenues Grand Totals to Governmental Funds Revenues on the Summary and Statistics form.

Statement of Net Expenditures – Governmental Funds

The purpose of the Statement of Net Expenditures forms is to collect expenditure information related to governmental fund activities. Governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Note: If the Statement of Net Expenditures forms are completed, the Major Object Classification form must also be completed.

Specific Instructions

Current Expenditures

Report all current expenditures for each function. Include salaries and wages, retirement and other employee benefit contributions, contracted services with private or governmental agencies, and materials and supplies.

Functional Revenues

The electronic report will calculate Functional Revenues. In the electronic report, functional revenue is reported in the Functional Revenue Details form and in subforms in specific revenue forms. See the Specific Instructions in the Statement of General and Functional Revenues – Governmental Funds instructions for guidance concerning reporting functional revenues in the electronic report. If preparing a paper report, report functional revenues from the Statement of General and Functional Revenues forms for each expenditure function.

Net Expenditures/(Excess Revenues)

The electronic report will calculate Net Expenditures/(Excess Revenues). If preparing a paper report, subtract Functional Revenues from Current Expenditures and enter the result for each expenditure function.

Statement of Net Expenditures – General Government and Public Safety Form

The purpose of this governmental fund form is to collect uniform financial information related to general government and public safety expenditures.

General Government

Legislative

Report all expenditures related to activities under direct control of, or in support of, the legislative function (e.g., city council, city attorney, city clerk, elections, city auditor, if independently elected or legislatively appointed).

Management and Support

Report all expenditures related to activities that are supportive of functional activities. To the extent possible, functional activities performed by normally "administrative" departments should be included as expenditures in the functional activities category (e.g., animal control would be separated from financial administration if this activity is a part of the Finance Department). Types of activities which represent support services may include general city administration (city manager or city administrator), financial administration (accounting, budgeting, purchasing, and cash management), and personnel administration (including Civil Service Commission). Other administrative activities such as warehousing and data processing may also be included, if not accounted for as an internal service fund.

Other General Government 1, 2

Report all other general government expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total General Government

The electronic report will calculate Total General Government for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all General Government reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Public Safety

Police

Report all expenditures related to the provision of law enforcement (e.g., administration, patrol, traffic, vice, investigation, prosecution, detention, communications, records, technical services, buildings, equipment).

Fire

Report all expenditures related to the suppression and prevention of fires (e.g., administration, suppression, prevention, training, communications, buildings, equipment).

Statement of Net Expenditures – General Government and Public Safety Form (continued)

Emergency Medical Service

Report all expenditures related to the provision of emergency medical service (e.g., ambulance, rescue, paramedics, and qualified Emergency Medical Technicians who are authorized to administer drugs).

Animal Regulation

Report all expenditures related to the licensing, control, and sheltering of domestic animals.

Weed Abatement

Report all expenditures related to the abatement of hazardous weeds and rubbish.

Street Lighting

Report all expenditures related to the installation, maintenance and operation of street lights.

Disaster Preparedness

Report all expenditures related to the development and maintenance of a local disaster preparedness plan.

Other Public Safety 1, 2

Report all other public safety expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Public Safety

The electronic report will calculate Total Public Safety for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Public Safety reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues)

Statement of Net Expenditures – Transportation and Community Development Form

The purpose of this governmental fund form is to collect uniform financial information related to transportation and community development expenditures.

Specific Instructions

Provide non–capital outlay expenditures only for functions accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds). Do not include amounts for functions provided by proprietary fund types (enterprise funds and internal service funds). Report capital outlay expenditures on the Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form.

Transportation

Streets/Highways/Storm Drains

Report all non–capital outlay expenditures related to the construction, maintenance, and repair of roadways, walkways, bikeways, and appurtenances essential to the movements of vehicular and pedestrian traffic (e.g., general street maintenance, street sweeping, snow and ice removal, bridges, viaducts, grade separations, tunnels, storm drainage, curbs, gutters, sidewalks, street signs, striping, traffic signals).

Streets – Trees/Landscaping

Report all non–capital outlay expenditures related to the planting and maintenance of street trees and to the development and maintenance of landscaping within the public right-of-way (e.g., parkways, medians).

Parking Facility

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of all parking facilities on or off street, and which are accounted for and reported in a governmental fund.

Public Transit

Report all non–capital outlay expenditures which are related to city-supported transit systems designed to facilitate the movement of people within the community in other than private modes of transportation (e.g., fixed route systems, dial-a-ride systems, subsidized taxi services), and which are accounted for and reported in a governmental fund.

Airports

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of facilities to support the movement of commercial and/or private aircraft, and which are accounted for and reported in a governmental fund.

Statement of Net Expenditures – Transportation and Community Development Form
(continued)

Ports and Harbor

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of facilities to support the movement of commercial vessels, and which are accounted for and reported in a governmental fund. Expenditures for recreational marina facilities should be reported on the Statement of Net Expenditures – Health and Culture and Leisure form in Marina and Wharfs.

Other Transportation 1, 2

Report all other non–capital outlay transportation expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Transportation

The electronic report will calculate Total Transportation for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Transportation reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Community Development

Planning

Report all expenditures related to the preparation, maintenance, and modification of the long-range general plan for the development of the city and its environs.

Construction and Engineering Regulation

Report all expenditures related to the performance of engineering services, the issuance of permits, and the subsequent inspection for all construction-related activities (e.g., engineering design, plan checking, building permits, excavation permits and construction permits). Include expenditures relating to the enforcement of regulatory laws (e.g., zoning ordinances, property maintenance ordinance, regulatory permit requirements).

Redevelopment

Report all expenditures related to the conservation, rehabilitation, and clearance of designated blighted areas.

Housing

Report all expenditures which are related to the provision or improvement of housing within the community (e.g., subsidized rental, home improvement rebates, interest subsidies for home improvement loans), and which are accounted for and reported in a governmental fund. Report loans as receivables with an appropriate fund equity reserve for payments not collectable within the ensuing year.

Employment

Report all expenditures related to effecting the unemployment or underemployment of community residents (e.g., WIA. subsidies, job development, job training).

Statement of Net Expenditures – Transportation and Community Development Form
(continued)

Community Promotion

Report all expenditures related to the advertisement and promotion of the community (e.g., support of Chamber of Commerce, Convention and Visitors Bureau, support of local groups for promotional purposes, industrial development promotion).

Other Community Development 1, 2

Report all other community development expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Community Development

The electronic report will calculate Total Community Development for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Community Development reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Statement of Net Expenditures – Health and Culture and Leisure Form

The purpose of this governmental fund form is to collect uniform financial information related to health and culture and leisure expenditures.

Specific Instructions

Provide amounts only for functions accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds). Do not include amounts for functions provided by proprietary fund types (enterprise funds and internal service funds).

Health

Physical and Mental Health

Report all expenditures related to the maintenance or improvement of the physical and/or mental health of residents of the community (e.g., examinations, outpatient treatment, counseling, drug and/or alcohol prevention programs, senior nutrition programs).

Hospitals and Sanitariums

Report all non–capital outlay expenditures which are related to the construction, operations, and maintenance of inpatient health care facilities, and which are accounted for and reported in a governmental fund. Outpatient treatment should be included only if an ancillary part of an inpatient facility.

Solid Waste

Report all non–capital outlay expenditures which are related to the collection and disposal of garbage and other refuse (e.g., rubbish pickup, landfill operations, incinerators, resource recovery), and which are accounted for and reported in a governmental fund.

Sewers

Report all non–capital outlay expenditures which are related to the collection, treatment and disposal of sewage (e.g., sanitary lines, treatment plants disposal outfall lines), and which are accounted for and reported in a governmental fund.

Cemeteries

Include all non–capital outlay expenditures which are related to the development, operation, and maintenance of city cemeteries, and which are accounted for and reported in a governmental fund.

Other Health 1, 2

Report all other non–capital outlay health expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Health

The electronic report will calculate Total Health for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Health reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Culture and Leisure

Parks and Recreation

Report all non–capital outlay expenditures related to the development, maintenance and operation of parks and recreational facilities and programs (e.g., historical monuments, open spaces, beautification areas, neighborhood facilities, swimming pools, tennis courts, art and craft classes, self-improvement classes, excursions, dances, sports leagues, and gyms).

Marina and Wharfs

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of recreational marina and wharf facilities, and which are accounted for and reported in a governmental fund. Expenditures for commercial vessel facilities should be reported on the Statement of Net Expenditures – Transportation and Community Development form in Ports and Harbors.

Libraries

Report all non–capital outlay expenditures related to the construction, maintenance, and operation of library services (e.g., circulation, reference, audio/visual aids, special programs).

Museums

Report all non–capital outlay expenditures related to the construction, maintenance, and operation of facilities devoted to the procurement, care and display of objects of lasting interest or value (e.g., historical sites, monuments).

Golf Courses

Report all non–capital outlay expenditures which are related to the development, maintenance, and operation of golf courses and ancillary facilities (e.g., driving ranges, putting greens, pro shops, club houses, concessions), and which are accounted for and reported in a governmental fund.

Sports Arenas and Stadiums

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of athletic stadiums and ancillary operations, and which are accounted for and reported in a governmental fund.

Community Centers and Auditoriums

Report all non–capital outlay expenditures related to the construction, maintenance, and operation of civic theaters, convention centers, community centers, and similar major community facilities.

Statement of Net Expenditures – Health and Culture and Leisure Form (continued)

Other Culture and Leisure 1, 2

Report all other non–capital outlay culture and leisure expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Culture and Leisure

The electronic report will calculate Total Culture and Leisure for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Culture and Leisure reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Statement of Net Expenditures – Public Utilities and Other Expenditures Form

The purpose of this governmental fund form is to collect uniform financial information related to public utilities and other expenditures.

Specific Instructions

Provide amounts only for functions accounted for and reported in governmental fund types (general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds). Do not include amounts for functions provided by proprietary fund types (enterprise funds and internal service funds).

Public Utilities

Water

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of a city-owned water distribution system, and which are accounted for and reported in a governmental fund.

Gas

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of a city-owned natural gas distribution system, and which are accounted for and reported in a governmental fund.

Electric

Report all non–capital outlay expenditures which are related to the construction, maintenance, and operation of a city-owned electric distribution system, and which are accounted for and reported in a governmental fund.

Other Public Utilities 1, 2

Report all other non–capital outlay public utility expenditures accounted for and reported in a governmental fund for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Public Utilities

The electronic report will calculate Total Public Utilities for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Public Utilities reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Other Expenditures

Other Expenditures 1, 2

Report all other expenditures accounted for and reported in a governmental fund for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Other Expenditures

The electronic report will calculate Total Other Expenditures for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Other Expenditures reporting categories for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals Form

The purpose of this governmental fund form is to collect uniform financial information related to debt service and capital outlay expenditures and to report expenditure grand totals.

Specific Instructions

Report current expenditures for debt service and capital outlay. Functional Revenues do not apply to debt service and capital outlay.

Debt Service

Principal Payments on Long-Term Debt

Report principal payments on long-term debt. Financed purchases (lease-purchase agreements) with terms of 10 years or less are included here with other long-term debt. Do not include principal payments on lease-obligations (lease-purchase agreements with terms of over 10 years) or payments on intangible (right to use) leases in this entry. The amount reported should agree with the total of all of the Principal Paid in Current Fiscal Year for the Governmental fund type reported on the following 3 debt forms:

1. Long-Term Debt form for these debt types:
 - a. General Obligation Bonds
 - b. Revenue Bonds
 - c. Certificates of Participation
 - d. Pension Obligation Bonds
 - e. Other Agency Debt
2. Other Long-Term Debt form for all debt types
3. Construction Financing form for all debt types.

Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals Form
(continued)

Interest Payments on Long-Term Debt

Report interest payments on long-term debt. Include interest payments on all financed purchases, including lease-obligations, in this entry. Do not include interest payments on intangible (right to use) leases. The amount reported should agree with the total of all of the Interest Paid in Current Fiscal Year for the Governmental fund type reported on the following 4 debt forms:

1. Long-Term Debt form for these debt types:
 - a. General Obligation Bonds
 - b. Revenue Bonds
 - c. Certificates of Participation
 - d. Pension Obligation Bonds
 - e. Other Agency Debt
2. Other Long-Term Debt form for all debt types.
3. Construction Financing form for all debt types.
4. Lease Obligations (Purchase Agreements) form for all debt types.

Principal Payments on Lease Obligations (Purchase Agreements)

Report principal payments for lease-obligations (lease-purchase agreements with terms of over 10 years). The amount reported should agree with the total of all Principal Paid in Current Fiscal Year for the governmental fund type reported on the Lease Obligations (Purchase Agreements) form.

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 Payments

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. Include lease financing payments, principal and interest, on intangible (right to use) leases for governmental funds.

Total Debt Service

The electronic report will calculate Total Debt Service for Current Expenditures and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Debt Service reporting categories for Current Expenditures and Net Expenditures/(Excess Revenues).

Capital Outlay

Report expenditures made to acquire or construct capital facilities financed by a governmental fund, typically a capital projects fund. Include expenditures for all capital assets acquired for use by a governmental fund.

Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals Form
(continued)

General Government

Report capital outlays for the general government expenditure function.

Public Safety

Report capital outlays for the public safety expenditure function.

Transportation

Report capital outlays for the transportation expenditure function.

Community Development

Report capital outlays for the community development expenditure function.

Health

Report capital outlays for the health expenditure function.

Culture and Leisure

Report capital outlays for the culture and leisure expenditure function.

Public Utilities

Report capital outlays for the public utilities expenditure function.

Other Expenditures

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

Total Capital Outlay

The electronic report will calculate Total Capital Outlay for Current Expenditures and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of all Capital Outlay reporting categories for Current Expenditures and Net Expenditures/(Excess Revenues).

Grand Totals

The electronic report will calculate Grand Totals for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues). If preparing a paper report, enter the sum of Total General Government, Total Public Safety, Total Transportation, Total Community Development, Total Health, Total Culture and Leisure, Total Public Utilities, Total Other Expenditures, Total Debt Service, and Total Capital Outlay for Current Expenditures, Functional Revenues, and Net Expenditures/(Excess Revenues).

Note: Functional Revenues Grand Totals on this form must equal Functional Revenues Grand Totals on the Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals form.

The electronic report will automatically carry forward Current Expenditures Grand Totals to Governmental Funds Expenditures/Expenses on the Summary and Statistics form.

Major Object Classification Form

The purpose of this governmental fund form is to classify the city's total governmental fund expenditures by the purpose or object class of the expenditure.

Specific Instructions

The following list of Major Object Classification subtotals should agree with the corresponding amounts reported on the Statement of Net Expenditures – Governmental Funds forms.

Major Object Classification		Debt Service, Capital Outlay, and Grand Totals
Total Operating Expenditures	should equal	Grand Totals minus Total Debt Service, minus Total Capital Outlay
Total Debt Service	should equal	Total Debt Service
Total Capital Outlay	should equal	Total Capital Outlay
Grand Total Expenditures	should equal	Grand Totals

Operating Expenditures

Salaries and Wages

Report all expenditures for payment of services performed by city employees.

Retirement Benefits

Report all contributions to any retirement (pension) funds. Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Other Employee Benefits

Report payments or contributions for employee benefits other than retirement (pension). Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources. Provide a footnote describing what is included on this line.

Contract Services

Private

Report all expenditures for general or special city services performed by private companies. For example, report the cost of garbage collection performed by a private company .

Governmental Agencies

Report all expenditures for general or special city services performed by an outside governmental agency. For example, report the cost of street work performed by a nearby city.

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, and repair and maintenance supplies).

Other Operating Expenditures

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

Total Operating Expenditures

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

Debt Service

Principal Payments on Long-Term Debt

Report principal payments on long-term debt. Financed purchases (lease-purchase agreements) with terms of 10 years or less are included here with other long-term debt. Do not include principal payments on lease-obligations (lease-purchase agreements with terms of over 10 years) or payments on intangible (right to use) leases in this entry. The amount reported should agree with the total of all of the Principal Paid in Current Fiscal Year for the Governmental fund type reported on the following 3 debt forms:

1. Long-Term Debt form for these debt types:
 - a. General Obligation Bonds
 - b. Revenue Bonds
 - c. Certificates of Participation
 - d. Pension Obligation Bonds
 - e. Other Agency Debt
2. Other Long-Term Debt form for all debt types
3. Construction Financing form for all debt types.

Interest Payments on Long-Term Debt

Report interest payments on long-term debt. Include interest payments on all financed purchases, including lease-obligations, in this entry. Do not include interest payments on intangible (right to use) leases. The amount reported should agree with the total of all of the Interest Paid in Current Fiscal Year for the Governmental fund type reported on the following 4 debt forms:

1. Long-Term Debt form for these debt types:
 - a. General Obligation Bonds
 - b. Revenue Bonds
 - c. Certificates of Participation
 - d. Pension Obligation Bonds
 - e. Other Agency Debt
2. Other Long-Term Debt form for all debt types.

Major Object Classification Form (continued)

3. Construction Financing form for all debt types.
4. Lease Obligations (Purchase Agreements) form for all debt types.

Principal Payments on Lease Obligations (Purchase Agreements)

Report principal payments for lease-obligations (lease-purchase agreements with terms of over 10 years). The amount reported should agree with the total of all Principal Paid in Current Fiscal Year for the governmental fund type reported on the Lease Obligations (Purchase Agreements) form.

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 Payments

Report all other debt service expenditures for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on this line. Include lease financing, principal and interest payments, on intangible (right to use) leases for governmental funds.

Total Debt Service

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

Note: The electronic report will automatically carry forward the sum of Principal Payments on Long-Term Debt, Interest Payments on Long-Term Debt, and Lease Principal to the Debt Service Reconciliation form.

Capital Outlay

Land

Report all expenditures for land.

Buildings and Improvements

Report all expenditures for buildings and improvements.

Note: This line will require a footnote if the city has no capital outlay.

Equipment

Report all expenditures for equipment.

Other Capital Outlay

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

Total Capital Outlay

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

Grand Total Expenditures

The electronic report will calculate Grand Total Expenditures. If preparing a paper report, enter the sum of Total Operating Expenditures, Total Debt Service, and Total Capital Outlay.

Supplemental Data

Major Project Expenditures

Pursuant to Competitive Bidding

Report all expenditures for major projects that were carried out from competitive bidding.

Other than Competitive Bidding

Report all expenditures for major projects that were not carried out from competitive bidding.

Total Major Project Expenditures

The electronic report will calculate Total Major Project Expenditures. If preparing a paper report, enter the sum of Pursuant to Competitive Bidding and Other than Competitive Bidding.

Note: Total Major Project Expenditures should not equal Grand Total Expenditures

Other Financing Sources (Uses) and Changes in Fund Balance Form

The purpose of this governmental fund form is to collect uniform financial information related to governmental fund other financing sources (uses), special and extraordinary items, and fund balance (deficit).

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 the Current Expenditures Grand Totals on the Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form from the Total Revenues Grand Totals on the Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals form and enter the result.

Other Financing Sources (Uses)

Other financing sources are “nonrevenue” increases in fund balance and other financing uses are “nonexpenditure” decreases in fund balance for governmental funds.

Lease Financing

Report the amount of financing applicable to current capital outlays for intangible (right-to-use) leases. Per GASB Statement No.87, paragraphs 35 and 36, both an expenditure and other financing source should be reported in the period the lease is initially recognized, measured on a basis consistent with the lease liability, and reported according to governmental fund accounting principles. Report lease financing payments separately under debt service.

Note: Do not include financing applicable to lease-purchase agreements (financed purchases) on this line. Report them in the line for Construction Financing and Other Long-Term Debt.

Long-Term Debt – Bonds, COP, and Other Agency Debt

Report proceeds from the issuance of debt that has an original maturity of more than one year. The amount reported 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 reported should agree with the total of all of the Principal Issued in Current Fiscal Year for the Governmental fund type reported on the Other Long-Term Debt form and the Construction Financing form for all debt types. Include financing from lease-purchase agreements now classified as financed purchases.

Other Financing Sources (Uses) and Changes in Fund Balance Form (continued)

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 city accepts less than the face value of bonds issued. Enter the amount as a negative value.

Payment to Refunded Bond Escrow Agent

Report proceeds from refunding bonds placed into escrow resulting in defeasance of debt. Enter the amount as a negative value.

Demand Bonds

Demand bonds are bonds issued by the local entity that might be redeemed much earlier than planned. Under this condition, these bonds must be reported as fund liabilities in governmental funds unless they meet specific criteria that eliminate any possibility that the government will need to provide resources to repay them within one year of the end of the reporting period.

Report the following:

1. Debt service on demand bonds classified as fund liabilities. Enter the amount as a positive value (“other financing source”).

Note: Report an equal corresponding expenditure for debt service on the Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form in Other Debt Service.

2. The reclassification of demand bonds as a fund liability if the bonds no longer meet the criteria that eliminate any possibility that the local entity will need to provide resources to repay them within one year of the end of the reporting period. Enter the amount as a negative value (“other financing use”).

Note: These are two separate situations: In situation 1, the demand bonds are already classified as fund liabilities. In situation 2, the demand bonds were exempt from being reported as fund liabilities because they met certain criteria. However, during the reporting period these bonds failed to meet the criteria and must be reclassified as fund liabilities.

Proceeds from Sale of Capital Assets

Other Financing Sources (Uses) and Changes in Fund Balance Form (continued)

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 city'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 city'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). If preparing a paper report, enter the sum of all Other Financing Sources (Uses) reporting categories.

Note: The electronic report will automatically carry forward Total Other Financing Sources (Uses) to Governmental Funds Other Financing Sources (Uses) on the Summary and Statistics form.

Special and Extraordinary Items

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

Special Item

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

Extraordinary Item

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

Other Financing Sources (Uses) and Changes in Fund Balance Form (continued)

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.

Note: The electronic report will automatically carry forward Total Special and Extraordinary Items to Governmental Funds Special and Extraordinary Items on the Summary and Statistics form.

Net Change in Fund Balance

The electronic report will calculate Net Change in Fund Balance. 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.

Fund Balance (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Fund Balance (Deficit), End of Fiscal Year from the city's prior-year report. If preparing a paper report, enter the amount reported as Fund Balance (Deficit), End of Fiscal Year from the city's prior-year report.

Adjustment

Report prior-period audit/accounting adjustments.

Reason for Adjustment

Briefly explain the adjustment to fund balance.

Fund Balance (Deficit), End of Fiscal Year

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

Note: Fund Balance (Deficit), End of Fiscal Year on this form must equal to Total Governmental Funds Total Fund Balances (Deficits) on the Balance Sheet form.

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.

Statement of Changes in Fiduciary Net Position – Fiduciary Funds Form (continued)

Interest

Report monies earned on cash deposits, bonds, and other investments. Include amortization of premiums and discounts on debt securities and interest income on leases.

Dividends

Report earnings and distributions from stocks.

Other Investment Income

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

(Investment Expense)

Report all investment-related expenses as a negative value. Include investment management, investment consultant, and custodial fees.

Securities Lending Income (Loss)

Securities Lending Income

Report income earned from securities lending transactions and reinvesting cash collateral.

(Securities Lending Expense)

Report the costs of securities lending transactions as a negative value. Include rebates paid to borrowers and fees paid to lending agents.

Net Securities Lending Income (Loss)

The electronic report will calculate Net Securities Lending Income (Loss). If preparing a paper report, enter the sum of Securities Lending Income and (Securities Lending Expense)

Net Investment Income (Loss)

The electronic report will calculate Net Investment Income (Loss). If preparing a paper report, enter the sum of Net Appreciation (Depreciation) in Fair Value of Investments, Interest, Dividends, Other Investment Income, (Investment Expense), and Net Securities Lending Income (Loss).

Tax Revenues

Report tax revenues that meet criteria for fiduciary activities (see “Definitions and Terminology” in the instructions).

Receipts from Depositors

Report the amount of money received from depositors.

Other Additions

Report other additions for which a reporting category is not otherwise provided. Provide a footnote describing what is included on this line.

Total Additions

The electronic report will calculate Total Additions. If preparing a paper report, enter the sum of Total Contributions, Net Investment Income (Loss), Receipts from Depositors, and Other Additions.

Deductions

Benefit Payments

Report pension, annuity, cost-of-living, and lump sum payments due to service retirement. Also include survivor continuance benefits, cost-of-living allowances to members retired due to total and permanent disability, payments due to partial and temporary disability, payments made to members from employer contributions prior to normal or early retirement age, death benefits, life insurance premium payments, and other ancillary benefit payments.

Refunds of Contributions

Report refunds of contributions, including interest, to a member upon separation from service, to the member's beneficiary upon his/her death, or to the employer. Include member withdrawals.

Administrative Expenses

Report administrative and management costs pertaining to the fiduciary funds. Include actuarial services and audit service costs.

Payments to and for Depositors

Report payments made to and for depositors.

Distributions from Pooled Investments

Report distributions to participants of investment income earned from the investment pool transactions and separately identify in the footnotes any distributions from external investment pools included in custodial funds.

Other Deductions

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

Total Deductions

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

Change in Net Position

The electronic report will calculate Change in Net Position. If preparing a paper report, subtract Total Deductions from Total Additions and enter the result.

Net Position (Deficit), Beginning of Fiscal Year

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

Adjustment

Report adjustments to Net Position (Deficit) that should not be included as additions or deductions in the Statement of Changes in Fiduciary Net Position. Examples would be adjustments due to an accounting principle change or prior-period adjustments.

Reason for Adjustment

Briefly explain the adjustment(s) to Net Position (Deficit).

Net Position (Deficit), End of Fiscal Year

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

Note: The Net Position (Deficit), End of Fiscal Year in each column must equal the Total Net Position in the corresponding column 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 bonds, Marks-Roos bonds, and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should be reported on the Long-Term Debt 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 Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form and in the Major Object Classification form. Internal service funds and enterprise funds should also report interest payments on the respective internal service fund or enterprise fund form.

Purpose of Debt

Briefly describe the purpose for which the debt was issued.

Nature of Revenue Pledged

Briefly describe the nature of revenues pledged for the debt. For the general obligation bonds, improvement district bonds, and revenues bonds, state the revenue source pledged as additional security, other than the revenue committed for debt payment. For limited obligation bonds, which are paid solely from pledged revenue, state the nature and source of taxes from which principal and interest are paid. For special assessment bonds, state the nature of any source other than special assessments.

Percent of Pledge

Report the percentage of revenue pledged rounded to the nearest hundredth (e.g., 99.99). This percentage represents the extent of pledged revenues. For the general obligation bonds, improvement district bonds, and revenues bonds, this percentage represents the extent of revenue source pledged as additional security, other than the revenue committed for debt payment. For special assessment bonds, this percentage represents the extent of source other than special assessments.

Debt Type

Select the type of debt that was issued.

The characteristics of the various debt types are as follows:

General Obligation Bonds – The principal and interest are payable from property taxes or assessments levied by the local agency.

Revenue Bonds – The indebtedness is payable from funds other than the proceeds of ad valorem taxes or the proceeds of assessments levied without limitation as to rate or amount by the local agency upon property in the local agency.

Improvement District – The principal and interest are payable from property taxes or assessments levied by the local agency.

1911 Act Bonds – Obligation authorized by Street and Highway Code Section 5000 et seq. The local agency has no obligation to the bondholder except to forward any money paid by the benefited property owners.

1913 Act Bond – Obligation authorized by Street and Highway Code Section 10000 et seq.

1915 Act Bonds – Obligation was authorized by Street and Highway Code Section 8500 et seq. The local agency maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually returned to the local agency.

Other Special Assessment Bonds – Other special assessment bonds not otherwise reported.

Certificates of Participation – Lease financing agreements in the form of tax-exempt securities similar to bonds.

Long-Term Debt – Bonds and COPs Form (continued)

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 form 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 form and the Statement of Net Position – Proprietary Funds form, respectively.

Year of Issue

Report the first year the debt was issued.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized whether or not the amount was fully issued.

Principal Issued to Date

Report the face value of debt issued to date. Also, report the face value of debt issued in the current fiscal year in Principal Issued in Current Fiscal Year. Report any discount or premium at the time bonds are issued in Bond Discount/Premium at Issuance in Current Fiscal Year.

Principal Unspent

Report the principal amount issued that has not been spent and is reserved in designated account(s), as of the end of the current fiscal year.

Principal Payable, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Principal Payable, End of Fiscal Year from the local agency's prior-year report. If preparing a paper report, enter the amount reported as Principal Payable, End of Fiscal Year from the local agency's prior-year report.

Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. Include accreted interest, if applicable, and 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 the line for 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 form 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 – Proprietary Funds 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 – Proprietary Funds 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 form 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 following 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 Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form and in the Major Object Classification form. 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.

Other Long-Term Debt – Loans, Notes, and Other Form (continued)

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 ten years or less in maturity as “Other” Debt Type.

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 form 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 form and the Statement of Net Position – Proprietary Funds form, respectively.

Year of Issue

Report the first year the debt was incurred.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized, whether or not the amount was fully received. If reporting lease-purchase agreements that are ten years or less in maturity, input the present value of the total lease principal over the term of the lease.

Other Long-Term Debt – Loans, Notes, and Other Form (continued)

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 form 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 – Proprietary Funds 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 – Proprietary Funds 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 form for all debt types for all fund types.

Principal Delinquent, End of Fiscal Year

Report the total principal amount that has matured but is in default

Interest Delinquent, End of Fiscal Year

Report the total interest amount that is due but is in default.

Construction Financing – Federal and State Form

The purpose of the Construction Financing form is to report, per Government Code Section 53892.2(h), all construction debts financed by the United States or the State of California that are required to be repaid by the local agency.

Note: Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

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 Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form and in the Major Object Classification form. 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 form 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 form and the Statement of Net Position form – Proprietary Funds, respectively.

Contract Date

Report the date the contract was entered into in “MM/DD/YYYY” format. For example, if the contract were entered into on July 1, 2001, input “07/01/2001”.

Maximum Repayment Obligation per Contract, Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Maximum Repayment Obligation per Contract, End of Fiscal Year from the local agency’s prior-year report. If preparing a paper report, enter the amount reported as Maximum Repayment Obligation per Contract, End of Fiscal Year from the local agency’s prior-year report. If reporting a new construction financing debt, report the initial construction financing debt obligation on the Initial Repayment Obligation line.

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

Initial Repayment Obligation

Report the amount the local agency is obligated to repay at the inception of the construction financing debt contract.

Note: This line only applies to new contracts.

Adjustment to Repayment Obligation in Current Fiscal Year

Report any adjustment made to the contract during the current fiscal year.

Reason for Adjustment to Repayment Obligation in Current Fiscal Year

Briefly explain the adjustment to the repayment obligation.

Maximum Repayment Obligation per Contract, End of Fiscal Year

The electronic report will calculate Maximum Repayment Obligation, End of Fiscal Year. If preparing a paper report, enter the sum of the amounts reported as Maximum Repayment Obligation per Contract, Beginning of Fiscal Year; Initial Repayment Obligation; and Adjustment to Repayment Obligation in Current Fiscal Year.

Year of Issue

Report the first year the construction debt was financed.

Beginning Maturity Year

Report the year the first principal payment is due.

Ending Maturity Year

Report the year the last principal payment is due.

Principal Authorized

Report the total principal amount authorized whether or not the amount was fully received.

Principal Received to Date

Report the total principal amount received to date.

Principal Expended to Date

Report the total principal amount expended to date on behalf of the local agency.

Principal Unspent

The electronic report will calculate Principal Unspent. If preparing a paper report, subtract Principal Expended to Date from Principal Received to Date and enter the result.

Principal Outstanding, Beginning of Fiscal Year

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

Adjustment to Principal in Current Fiscal Year

Report any adjustment made during the current fiscal year. If the "Governmental" fund type is selected, Principal Outstanding, End of Fiscal Year should agree with the financial statement payable for the debt after adjustment.

If the "Internal Service" or "Enterprise" fund type is selected, Principal Outstanding, Current Portion should agree with the financial statement amount due within one year for the debt after adjustment. Principal Outstanding, Noncurrent Portion should agree with the financial statement payable for the debt after adjustment.

Reason for Adjustment to Principal in Current Fiscal Year

Briefly explain the adjustment to principal.

Principal Received in Current Fiscal Year

Report the amount of principal received on the construction financing debt during the current fiscal year.

Principal Paid in Current Fiscal Year

Report the amount of principal paid in the current fiscal year. For construction financing debts of governmental funds only, do not include the current portion of principal amounts that are payable in the following fiscal year.

Note: If the “Governmental” fund type is selected, the electronic report will automatically carry forward Principal Paid in Current Fiscal Year to the Debt Service Reconciliation form 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 – Proprietary Funds 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- Proprietary Funds 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 form 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 city’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.

Lease Obligations (Purchase Agreements) Form (continued)

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form and in the Major Object Classification form. 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 form 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 form and the Statement of Net Position – Proprietary Fund form, respectively.

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.

Lease Obligations (Purchase Agreements) Form (continued)

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 automatically bring forward the prior year Ending Balances of Current Fiscal Year for principal and interest as shown on the local agency’s prior-year report. If preparing a paper report, enter the prior year Ending Balances of Current Fiscal Year for principal and interest as shown 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 form 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 form 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 unmatured 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 Principal Ending Balances of Current Fiscal Year 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 principal (and interest, if available) 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 Ending Balances, Current Portion to Long-Term Debt, Due Within One Year on the Statement of Net Position – Proprietary Funds 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 Principal Ending Balances, Noncurrent Portion to Lease Obligations (Purchase Agreements) on the Statement of Net Position – Proprietary Funds form.

Total Future Payments

The electronic report will calculate Total Future Payments for each account. If preparing a paper report, enter the sum of Principal and Interest for each account.

Reason for Adjustment to Principal

Briefly explain the adjustment to principal.

Reason for Adjustment to Interest

Briefly explain the adjustment to interest.

Debt Service Reconciliation Form

The purpose of this form is to reconcile principal and interest payments from all debt forms with the debt service expenditures/expenses reported for governmental and proprietary funds.

Specific Instructions

The electronic report will carry forward the current-year principal and interest from the debt forms and debt service from the Major Object Classification 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 the sum of 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 Principal Payments on Long-Term Debt, Interest Payments on Long-Term Debt, and Principal Payments on Lease Obligations (Purchase Agreements) from the Debt Service section of the Major Object Classification form.

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 Reconciliation Form (continued)

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 form.

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.

Check List of Services Provided – Service Form

The purpose of this form is to collect data on how certain services are provided to the citizens of the city.

Specific Instructions

This form is in two parts. The first section is to indicate how the service is provided. The second section is to indicate the number of individuals providing the service.

Service

Use the letter or letters from the Service Codes legend on this form to indicate how each service is provided to the citizens of the city. Use capital letters only. If the service is provided by more than one means, report all providers that are applicable. If the service is not provided in the city, input a "K" for that service. Each line must have at least one entry.

Note: See the definition of Emergency Medical below. If a service is provided by letters A-F, corresponding expenditures should be reported on the Statement of Net Expenditures or enterprise fund forms.

Police Protection, Police Officers, Fire Protection, Fire Fighters, and Emergency Medical

The purpose of this section is to collect data on the number of employees and volunteers providing the specified services.

Number of Paid City Employees

Report paid city employees as full-time equivalents (e.g., two persons, each employed on a half-time basis, would equal one full-time equivalent employee).

Number of Volunteers

Report the total number of volunteers, not full-time equivalents. Report the person(s) as volunteers even if they are paid minor amounts for clothing or per call responses.

Total Number of Employees

The electronic report will calculate Total Number of Employees. If preparing a paper report, enter the sum of Number of Paid City Employees and Number of Volunteers for each of the specified activities.

The specified activities are defined as follows:

Police Protection

Report employees and volunteers for all law enforcement activities. This category includes but is not limited to police officers, police academies, coroner's offices, investigations, jails, and communications and clerical support. DO NOT include any correctional functions in this

Check List of Services Provided – Service Form (continued)

item.

Police Officers

Report ONLY those persons designated as sworn peace officers.

Note: This category is a component of Police Protection.

Fire Protection

Report employees and volunteers for all fire protection and fire prevention activities. This category includes but is not limited to fire fighters, inspections, first aid (EMT) services, fire regulation enforcement, and communications and clerical support.

Fire Fighters

Report ONLY those persons designated as firefighters.

Note: This category is a component of Fire Protection.

Emergency Medical

Report employees and volunteers only for ambulance and paramedic activities.

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 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.

Due from Other Funds

Report amounts due from other funds within the city 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.

Balance Sheet – Governmental Funds Form (continued)

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 city 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 Other Financing Sources (Uses) and Change in Fund Balance form .

Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)

Balance Sheet – Governmental Funds Form (continued)

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 form.

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.

Statement of Net Position – Proprietary Funds Form (continued)

Unrestricted

Report Cash and Investments that have no restrictions on use.

Restricted

Report Cash and Investments that have restrictions on use due to externally or internally imposed constraints.

Accounts Receivable (net)

Report amounts due on open account from private persons or organizations for goods and services furnished by the local agency. Do not include amounts due from other funds or from other governments.

Taxes Receivable

Report the uncollected portion of taxes that a local agency has levied.

Interest Receivable (net)

Report accrued interest and dividends earned but uncollected on bonds, notes, cash and time deposits, loans, security, or other negotiable instruments and investments.

Leases Receivable

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

Due from Other Funds

Report amounts due from other funds within the city 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 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.

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

Statement of Net Position – Proprietary Funds Form (continued)

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

Statement of Net Position – Proprietary Funds Form (continued)

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 city normally transferred in the following fiscal year.

Due to Other Governments

Report amounts due to other governmental entities normally transferred in the following fiscal year.

Deposits and Advances

Report amounts which are held by the local entity as security or collateral and which are expected to be repaid within one year.

Accrued Compensated Absences

Report compensated absences that are expected to be paid within one year.

Long-Term Debt, Due Within One Year

The electronic report will calculate Long-Term Debt, Due Within One Year. If preparing a paper report, enter the sum of:

- a. Principal Payable, Current Portion from the Long-Term Debt 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.

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).

Lease Obligations (Purchase Agreements)

The electronic report will calculate Lease Obligations (Purchase Agreements) for each fund type. If preparing a paper report, enter the sum of all Principal Ending Balance, Noncurrent Portion from the Lease Obligations (Purchase Agreements) form for all debt types for enterprise and internal service fund types.

Net Pension Liability

Report the liability to employees for benefits provided through a defined benefit plan.

Net OPEB Liability

Report the liability to employees for postemployment benefits other than pensions.

Other Noncurrent Liabilities 1, 2

Report other noncurrent liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

Total Noncurrent Liabilities

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

Total Liabilities

The electronic report will calculate Total Liabilities for each fund type. If preparing a paper report, enter the sum of Total Current Liabilities and Total Noncurrent Liabilities for each fund type.

Deferred Inflows of Resources

Related to Pensions

Per GASB Statement No. 68, report increases in net pension liability that were not included in pension expense.

Related to OPEB

Per GASB Statement No. 75, report increases in net OPEB liability that were not included in OPEB expense.

Related to Debt Refunding

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

Related to Leases

Per GASB Statement No. 87, report an offset to the lease receivable and any prepayments received that are applicable to future periods, including applicable remeasurement amounts. Deferred inflow of resources should be adjusted by the same remeasurement amount as the corresponding lease receivable adjustment, with any reduction in excess of the remaining unamortized deferred inflow being recorded as a loss.

Other Deferred Inflows of Resources

Report the acquisition of assets that is applicable to future reporting periods. An example is the upfront payment received arising from a service concession arrangement. Do not include deferred inflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

Total Deferred Inflows of Resources

The electronic report will calculate Total Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of all Deferred Inflows of Resources reporting categories for each fund type.

Total Liabilities and Deferred Inflows of Resources

The electronic report will calculate Total Liabilities and Deferred Inflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Liabilities and Total Deferred Inflows of Resources for each fund type.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit) for each fund type. If preparing a paper report, subtract Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources and enter the result for each fund type.

Net Position (Deficit)

Net Investment in Capital Assets

The electronic report will calculate Net Investment in Capital Assets for each fund type. If preparing a paper report, enter the sum of all Net Investment in Capital Assets net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Restricted

The electronic report will calculate Restricted for each fund type. If preparing a paper report, enter the sum of all Restricted net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Unrestricted

The electronic report will calculate Unrestricted for each fund type. If preparing a paper report, enter the sum of all Unrestricted net position from the Enterprise Fund forms and from the Internal Service Fund forms for Enterprise and Internal Service, respectively.

Total Net Position (Deficit)

The electronic report will calculate Total Net Position (Deficit) for each fund type. If preparing a paper report, enter the sum of all Net Position (Deficit) reporting categories for each fund type.

Note: Total Net Position (Deficit) calculated from the net position components above must equal the Total Net Position (Deficit) calculated by subtracting Total Liabilities and Deferred Inflows of Resources from Total Assets and Deferred Outflows of Resources for each fund type.

Statement of Fiduciary Net Position – Fiduciary Funds Form

The purpose of this form is to report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the fiduciary funds of the local agency. Fiduciary fund types are pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds. All assets and liabilities should be reported on the accrual basis except for certain liabilities of defined benefit pension plans as indicated in GASB Statement No. 68.

Fiduciary Activities

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

- a. The associated assets are controlled by the government,
- b. The assets are not derived from the government’s own-source revenues, government-mandated nonexchange transactions, or other voluntary nonexchange transactions, other than externally administered/financed pass-through grants, and
- c. Has certain qualifying characteristics regarding the external administration, derivation of revenues, and protections from creditors, as defined by GAAP.

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

Pass-through Grants

Pass-through grants are usually reported in the funds of the primary government, however, if the local agency is merely a cash conduit (no administrative or direct financial involvement) for cash pass-through grants not held in a trust, it should be reported in the custodial funds. Report the cash or due from other governments and an equal account payable or due to other governments in the custodial funds for those pass-through grants received or receivable but not disbursed at fiscal year-end.

Fiduciary Fund Types

The characteristics of the fiduciary fund types are as follows:

Pension and Other Employee Benefit Trust Funds

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

Investment Trust Funds

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

Private-Purpose Trust Funds

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

Custodial Funds

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

Specific Instructions

Report the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position for the fiduciary fund types as instructed below.

Assets

Cash and Investments

Report currency (including coins), checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits. Include savings and passbook accounts, and highly liquid investments with original maturity dates of three months or less.

Investments, at Fair Value

Short-Term Investments

Report time certificates of deposits, treasury bills, money market accounts, banker acceptances, commercial and finance paper, and funds invested in the state-administered Local Agency Investment Fund (LAIF) or the Surplus Money Investment Fund (SMIF).

U. S. Government Obligations

Report U.S. government bonds and government agency bonds (e.g. Federal Land Bank and Federal Home Loan Banks).

Municipal Bonds

Report all investments in bonds issued by municipalities in the United States.

Domestic Corporate Bonds

Report all investments in bonds issued by domestic corporations

Statement of Fiduciary Net Position – Fiduciary Funds Form (continued)

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 city'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 city'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 purpose of this form is to report the noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of the governmental funds of the local agency. Do not include noncurrent assets, deferred outflows of resources, noncurrent liabilities, and deferred inflows of resources of internal service funds (ISFs). ISFs should be reported in the Statement of Net Position – Proprietary Funds form.

GASB Statement No. 34 eliminated the reporting requirements of general fixed assets and general long-term obligations for governmental funds and introduced the government-wide financial statements. The accrual-based government-wide financial statements present current and noncurrent accounts for governmental funds as opposed to the fund financial statements, on which the financial transactions report is based. To collect the data for noncurrent accounts for governmental funds, the Capital Assets and Long-Term Obligations form was revised and renamed as the Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources form.

Noncurrent Assets

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 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.

Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued)

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.

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.

Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued)

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.

Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources – Governmental Funds Form (continued)

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).

Lease Obligations (Purchase Agreements)

The electronic report will calculate Lease Obligations (Purchase Agreements). If preparing a paper report, enter the sum of all Principal Ending Balances of Current Fiscal Year, from the Lease Obligations (Purchase Agreements) forms for all debt types for 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.

Summary and Statistics Form

The purpose of this form is to summarize the financial information for governmental funds and proprietary funds for the current fiscal year. This form also provides data on various tax rates imposed by the city and the city's appropriations limit.

Summary

Governmental Funds

Revenues

The electronic report will calculate Revenues. If preparing a paper report, enter Total Revenues Grand Totals from the Statement of General and Functional Revenues – Miscellaneous Revenues and Grand Totals form

Expenditures/Expenses

The electronic report will calculate Expenditures/Expenses. If preparing a paper report, enter Current Expenditures Grand Totals from the Statement of Net Expenditures – Debt Service, Capital Outlay, and Grand Totals form.

Excess (Deficiency) of Revenues Over (Under) Expenditures

The electronic report will calculate Excess (Deficiency) of Revenues Over (Under) Expenditures. If preparing a paper report, subtract Expenditures/Expenses from Revenues and enter the result.

Note: This amount should equal Excess (Deficiency) of Revenues Over (Under) Expenditures as calculated on the Other Financing Sources (Uses) and Change in Fund Balance form.

Other Financing Sources (Uses)

The electronic report will calculate Other Financing Sources (Uses). If preparing a paper report, enter Total Other Financing Sources (Uses) from the Other Financing Sources (Uses) and Change in Fund Balance form.

Special and Extraordinary Items

The electronic report will calculate Special and Extraordinary Items. If preparing a paper report, enter Total Special and Extraordinary Items from the Other Financing Sources (Uses) and Change in Fund Balance form.

Change in Fund Balance/Net Position

The electronic report will calculate Change in Fund Balance/Net Position. If preparing a paper report, enter the sum of Excess (Deficiency) of Revenues Over (Under) Expenditures, Other Financing Sources (Uses), and Special and Extraordinary Items.

Note: This amount should equal Net Change in Fund Balance as calculated on the Other Financing Sources (Uses) and Change in Fund Balance form.

Fund Balance/Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring forward the amount reported as Fund Balance/Net Position

Summary and Statistics Form (continued)

(Deficit), End of Fiscal Year from the city'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 city's prior-year report.

Note: This amount should equal Fund Balance (Deficit), Beginning of Fiscal Year as reported on the Other Financing Sources (Uses) and Change in Fund Balance form.

Adjustments (Specify)

Report prior-period adjustments, audit adjustments, and rounding in the Specify Governmental Fund Adjustments subform. The electronic report will calculate the sum of the subform amounts. If preparing a paper report, enter the sum of all Governmental Fund Adjustments subform amounts.

Note: The total of the governmental fund adjustments should equal Adjustment as reported on the Other Financing Sources (Uses) and Change in Fund Balance form.

Fund Balance/Net Position (Deficit), End of Fiscal Year

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

Note: This amount should equal Fund Balance (Deficit), End of Fiscal Year as calculated on the Other Financing Sources (Uses) and Change in Fund Balance form.

Proprietary Funds

Note: "Enterprise fund forms" includes the Enterprise Fund column of the Conduit Financing form.

Revenues

The electronic report will calculate Revenues. If preparing a paper report, enter the sum of all Total Operating Revenues and Total Nonoperating Revenues amounts from the internal service fund and enterprise fund forms.

Expenditures/Expenses

The electronic report will calculate Expenditures/Expenses. If preparing a paper report, enter the sum of all Total Operating Expenses and Total Nonoperating Expenses amounts from the internal service fund and enterprise fund forms.

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

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

Note: This amount should equal the sum of all Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items amounts as calculated on the internal service fund and enterprise fund forms.

Capital Contributions

The electronic report will calculate Capital Contributions. If preparing a paper report, enter the sum of all Total Capital Contributions amounts from the internal service fund and enterprise fund forms.

Proprietary Fund Transfers In (Out)

The electronic report will calculate Proprietary Fund Transfers In (Out). If preparing a paper report, enter the sum of all Transfers In and Transfers Out amounts from the internal service fund and enterprise fund forms.

Note: Report a net transfer out as a negative value.

Special and Extraordinary Items

The electronic report will calculate Special and Extraordinary Items. If preparing a paper report, enter the sum of all Total Special and Extraordinary Items amounts from the internal service fund and enterprise fund forms.

Change in Fund Balance/Net Position

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

Note: This amount should equal the sum of all Change in Net Position amounts as calculated on the internal service fund and enterprise fund forms.

Fund Balance/Net Position (Deficit), Beginning of Fiscal Year

The electronic report will bring in the amount reported as Fund Balance/Net Position (Deficit), End of Fiscal Year from the city'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 city's prior-year report.

Note: This amount should equal the sum of all Net Position (Deficit), Beginning of Fiscal Year amounts as reported on the internal service fund and enterprise fund forms.

Adjustments (Specify)

Report prior-period adjustments, audit adjustments, and rounding in the Specify Proprietary Fund Adjustments subform. The electronic report will calculate the sum of the subform amounts. If preparing a paper report, enter the sum of all Proprietary Fund Adjustments subform amounts.

Note: The total of the proprietary fund adjustments should equal the sum of all Adjustment amounts as reported on the internal service fund and enterprise fund forms.

Fund Balance/Net Position (Deficit), End of Fiscal Year

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

Note: This amount should equal the sum of all Net Position (Deficit), End of Fiscal Year amounts as calculated on the internal service fund and enterprise fund forms.

Statistics

Current Transient Occupancy Tax Rate

Report the Transient Occupancy Tax rate rounded to two (2) decimal places. For example, report a 10% tax rate as “10.00”.

Note: If a tax rate is reported, report Transient Occupancy Taxes on the Statement of General and Functional Revenues – Governmental Funds – Taxes form.

Effective Date of Current Transient Occupancy Tax Rate

Report the effective date of the current Transient Occupancy Tax rate using “MM/DD/YYYY” format. For example, report “July 1, 2001” as “07/01/2001”.

Current Utility User Tax Rate

Report the Utility User tax rate rounded to two (2) decimal places. For example, report a 10% tax rate as “10.00”.

Note: If a tax rate is reported, report Utility Users Taxes on the Statement of General and Functional Revenues – Governmental Funds – Taxes form.

Appropriations Limit

Report the city’s appropriations limit at fiscal year-end.

Total Annual Appropriations Subject to the Limit

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

Parcel Tax Form

Per Government Code section 12463.2, the levying local agency that imposes the parcel tax shall be the entity to complete this report. "Levying local agency" means any county, city, or special district that has the power to levy or have levied on its behalf, parcel taxes, as defined by Government Code section 12463.2(c), upon property within the applicable territory of that county, city, or special district (including but not limited to Community Facilities Districts, Financing Districts, Zone of Benefits, Transportation Planning Agency, Transit Operator, etc.). The levying local agency is the one responsible for submitting the parcel tax measure to the ballot to be approved by voters (if applicable); and for submitting all of the necessary documents to the county auditors to be included in property tax bills for collections. The levying local agency must report, even if the revenue received from the tax measure is allocated to another local agency.

Parcel Tax Name

Use the legal name of the parcel tax. For the majority of agencies reporting, this is the ballot measure title.

Requirement A. The Type and Rate of Parcel Tax Imposed

Parcel Tax Type is the basis upon which a local agency determines how a parcel tax will be levied upon a parcel, including, but not limited to residential, nonresidential, improved, etc.

Parcel Tax Rate is the parcel tax amount levied on each parcel using a parcel tax base, including, but not limited to: a flat rate levy, age of the parcel, "per acre" basis, "per unit" basis, etc.

Notes

This section should be used for any multiple variables that the parcel tax rate might have. For example, a parcel tax might charge \$10 per unit for one to three units, then \$7 per unit for four through eight units and then \$5 per unit for nine units or more.

Parcel Tax Type

All Property

If parcel tax is not imposed on a specific type of property and is uniformly imposed on all property, report the dollar amount of the rate and the appropriate parcel tax base for this property type.

All Residential

If parcel tax is not imposed on a specific type of residential property and is uniformly imposed on all residential property, report the dollar amount of the rate and parcel tax base for this property type. Residential property is property used for human habitation with the primary purpose of living/sleeping.

Residential Subcategories

If parcel tax is imposed on a specific type of residential property, report the following applicable parcel tax type:

a. Single-Family

If the parcel tax type is a single-family residence, report the dollar amount of the rate and parcel tax base for this property type. A single-family residence is a structure maintained and used as a single dwelling unit.

b. Multi-Family

If the parcel tax type is a multi-family residence, report the dollar amount of the rate and parcel tax base for this property type. A multi-family residence is a single building or structure designed to house several families in separate housing units. The most common type of multi-family housing is an apartment building. Duplexes, 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.

Cost Allocation Guide

The development and continued use of a formal cost accounting system is not currently required, but is desirable and would prove beneficial to the management of any organization. This Cost Allocation Guide is provided to assist cities in the development of reasonable indirect cost allocations for the purpose of completing the report.

The various functions performed by a city can be broken down into those that provide service directly to the populace and those that support the operation of the functions that provide services directly to the populace. The functions that are primarily supportive in nature are referred to as indirect cost centers. The functions that primarily provide services to the populace are referred to as direct cost centers.

The legislative and the management and support functions are defined as direct cost centers. The legislative function includes City Council, City Attorney, City Clerk, City Auditor (if independently elected or legislatively appointed) and the cost of elections. The management and support function includes City Manager or Administrator, Financial Administration, Personnel Administration, and other administration activities that are not billed to other departments.

All indirect cost centers that are not being allocated through the accounting system or billed to other departments must be allocated to appropriate direct cost centers using a reasonable cost allocation base. Cost allocation bases are systematic means of relating indirect costs to direct cost centers. Included in this section is a list of required and optional indirect cost centers and the suggested allocation base for each.

Direct cost centers are defined as the functions specified on the Statement of Net Expenditures forms.

Cost Allocation Worksheet Instructions

The process of allocating the cost of indirect cost centers to direct cost centers and arriving at the total cost of each direct cost center for the period can be broken down into six steps. The following is a list of these steps and a brief discussion of each step.

1. Identify all cost centers and determine if each is a direct cost center or an indirect cost center.

Identifying all of the cost centers can be done by reviewing an organizational chart for the city and by determining what services the city provides to the community. A further review of each organizational unit will disclose the functional activities performed by each. After identifying all of the activities or cost centers it can be determined whether each cost center is direct or indirect.

The situation will occur where the city's cost centers may include more than one of the activities specified on the reporting forms. The suggested method for handling this situation is addressed in Step 6.

The cost centers can be posted to the Indirect Cost Allocation Worksheet. Post the direct

cost centers down the worksheet and the indirect cost centers across the top of the worksheet. All cost centers can also be posted to the Cost Allocation Summary. These tasks will have to be undertaken initially but should remain valid until there are organizational or operational changes made by the city, at which time the status of affected cost centers should be reevaluated.

2. Identify and develop the allocation base for each indirect cost center.

Each indirect cost center must be considered individually to determine the allocation base that most closely relates its costs to the service that it provides to other cost centers. It is important to keep in mind that this basis is a systematic means of relating the cost of the support service to the direct cost centers using this service to arrive at a close approximation of the total cost of providing the services of the direct cost centers to the populace.

This task will have to be undertaken initially but should remain valid until there are operational or organizational changes made by the city, at which time the allocation bases should be reevaluated.

3. Accumulate all of the operating expenses for each direct and each indirect cost center.

The accounting records should generally provide the operating expense for each cost center. The operating costs are posted to the Cost Allocation Summary, which includes all cost centers.

All necessary information to complete the allocation of indirect costs and to determine the total cost for each direct cost center has been compiled at this point.

4. Allocate the cost of each indirect cost center to the appropriate direct cost centers.

Using the Indirect Cost Allocation Worksheet compute all allocation percentages. Do this by dividing each direct cost center's portion of the base by the total of the allocation base. (The percentage columns should add to 100%).

From the Cost Allocation Summary, post the total operating cost of each indirect cost center to the total line of the Indirect Cost Allocation Worksheet. The allocations can be computed by multiplying the total indirect cost of each indirect cost center by the previously computed percentages.

5. Accumulate all direct and indirect costs for each direct cost center and determine the total cost for each.

The Cost Allocation Summary already contains all operating costs for all cost centers. In the allocation column, offset the operating cost for each indirect cost center, and from the Indirect Cost Allocation Worksheet, post the allocations. When all allocations have been posted, extend all amounts across the sheet. The total of each allocation column will equal zero. The total column will equal the operating cost column.

6. Indicate the percentage breakdown for cost centers that are made up of more than one activity.

When any of the direct cost centers of the city consist of multiple activities that are required to be broken out for our report, simply indicate the cost center and the percentage breakdown for each activity on the bottom of the Cost Allocation Summary. The breakdown should be on the basis of operating history preferably, but if no history is available, a knowledgeable estimate is acceptable.

Upon completion of these six steps, the information is available to complete the Current Expenditures column of the Statement of Net Expenditures.

Definitions

Cost Centers – Points at which the accounting system captures the costs associated with specific activities or groups of activities.

Support Activities – Those activities that primarily supply services to other departments or activities.

Operating Activities – Those activities that primarily or exclusively provide service to the general public.

Indirect Cost Center – Same as support activities.

Direct Cost Center – Same as operating activities.

Allocation Basis – **A logical basis upon which to allocate indirect costs to other cost centers.** Example: cost of buildings can logically be allocated on the basis of square feet occupied by each activity.

Operating Costs – The cost of salaries, retirement, employee fringe benefits, materials and supplies, and all other services purchased that are not deemed to be capital outlays. Operating costs do not include capital outlays or debt service costs.

Suggested Allocation Bases

Type of Service

Allocation REQUIRED	Suggested Allocation Base
Buildings	Square feet occupied
Building Maintenance	Square feet occupied
Communications	Percent of usage
Corporation Yard	Percent of usage
Damage Settlements	Direct identification
Fidelity Bonding Program	Number of bonded employees
General Services	See specific type of service
Health Insurance	Number of employees

Cost Allocation Guide (continued)

Allocation REQUIRED	Suggested Allocation Base
Insurance	Breakdown from insurance carrier; if not available, use operating costs of direct cost centers
Local Telephone	Number of telephone instruments
Motor Pool	Mileage of number of days used
OASDI	Number of employees
Printing and Reproduction	Direct hours, pages printed, etc.
Retirement	Salaries
Shops	Percent of usage
Allocation OPTIONAL	Suggested OPTIONAL Allocation Base
Data Processing	Computer time
Mail and Messenger Service	Number of documents handled or number of employees served
Personnel Administration	Number of employees
Warehousing	Percent of usage

List of City Revenues and Expenditures

City Revenues

Report all Revenues on the Statement of General and Functional Revenues forms. Report all Other Financing Sources on the Other Financing Sources (Uses) and Change in Fund Balance form.

Revenue/Other Financing Source	Reporting Category
1976 Park Bond	Intergovernmental – State – Other State Grants - Other
1980 Park Bond	Intergovernmental – State – Other State Grants - Other
AB2766 – Air Quality Grant	Intergovernmental – State – Other State Grants - Other
Abandoned Vehicle	Intergovernmental – State – Other State Grants - Other
Abatement of Weeds	Charges for Current Services – Weed and Lot Cleaning Charges
Accident Reports	Charged for Current Services – Special Police Department Services
Admission Tax	Taxes – Admission Tax
Air Quality Grant	Intergovernmental – State – Other State Grants - Other
Aircraft Taxes	Taxes – Other Taxes – Other
Airport Grant (State)	Intergovernmental – State – Other State Grants - Other
Alarm System Franchise	Taxes - Franchise
Alcoholic Beverage License Fee	Intergovernmental – State – Other State Grants - Other
Ambulance Fee	Charges for Current Services – First Aid and Ambulance Charges
Ambulance Service Charge	Charges for Current Services – First Aid and Ambulance Charges
Animal Licenses	Licenses and Permits – Animal Licenses

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Animal Shelter Fee	Charges for Current Services – Animal Shelter Fees and Charges
Annexation Filing Fees	Charges for Current Services – Other Charges or Current Services
Anti-Litter Grant (Federal)	Intergovernmental – Federal – Other Federal Grants
Appeal Fee	Charges for Current Services – Other Charges for Current Services
Application Fee	Charges for Current Services – Other Charges for Current Services
Architectural Review Fees	Charges for Current Services – Plan Checking Fees
Assessments (Fire)	Special Benefit Assessments – Fire
Assessments (Other)	Special Benefit Assessments – Other Special Benefit Assessments
Assessments (Paramedics)	Special Benefit Assessments – Paramedics
Assessments (Police)	Special Benefit Assessments – Police
Assessments (Street Lighting)	Special Benefit Assessments – Lighting
Asset Seizures	Fines and Forfeitures – Forfeitures and Penalties
Aviation Grants (Federal)	Intergovernmental – Federal – Other Federal Grants
Aviation Grants (State)	Intergovernmental – State – Other State Grants – Other
Bedroom Tax	Taxes – Construction Development Taxes
Benefit Assessment – Fire	Special Benefit Assessments – Fire
Benefit Assessment – Lighting	Special Benefit Assessments – Lighting
Benefit Assessment – Paramedic	Special Benefit Assessments – Paramedics
Benefit Assessment – Police	Special Benefit Assessments – Police
Bicycle License	Licenses and Permits – Bicycle Licenses
Bingo Permits	Licenses and Permits – Other Licenses and Permits
Birth Certificates	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Black Gold Library Grant	Intergovernmental – State – Other State Grants – Other
Blind Veterans Property Tax	Intergovernmental – State – Other State Grants – Other Exemption
Book – Fines	Charges for Current Services – Library Fines and Fees
Book – Lost or Damaged	Charges for Current Services – Library Fines and Fees
Book – Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Building Permits	Licenses and Permits – Construction Permits
Building Permits – Penalties	Licenses and Permits – Construction Permits
Building Rentals	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Building License – Penalties	Taxes – Business License Taxes
Building License – Tax	Taxes – Business License Taxes
Cable TV Application Fees	Charges for Current Services – Other Charges for Current Services
Cable TV Franchise	Taxes – Franchises
Cafeteria Revenue	Revenue from Use of Money and Property – Rents, Leases, and Concessions
California Council on Criminal Justice	Intergovernmental – Federal – Other Federal Grants
Candidate Filing Fees	Charges for Current Services – Other Charges for Current Services
Cash Overage	Miscellaneous Revenues – Other Miscellaneous Revenues
Cemetery Revenues	Charges for Current Services – Cemetery Revenues
Certificates of Participation Proceeds	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Certification and Filing Fees	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Certified Copies	Charges for Current Services – Other Charges for Current Services
Charges for Current Services – Miscellaneous	Charges for Current Services – Other Charges for Current Services
Cigarette Tax	Taxes – Other Taxes – Other
Civil Defense Grant (Federal)	Intergovernmental – Federal – Other Federal Grants
Civil Defense Grant (State)	Intergovernmental – State – Other State Grants – Other
Code Compliance Fees	Charges for Current Services – Engineering Fees, Inspection and Other Charges
Community Center Rentals	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Community Development Block Grant	Intergovernmental – Federal – Community Development Block Grant
Compensation Insurance Reimbursement	Miscellaneous Revenues – Other Miscellaneous Revenues
Concessions	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Concessions (Park and Recreation)	Revenue from Use of Money and Property – Rents, and Concessions
Condominium Conversion Fees	Taxes – Other Taxes – Other
Connection Fees – Sewer	Charges for Current Services – Sewer Connection Fees
Connection Fees – Water	Charges for Current Services – Water Connection Fees
Construction Development Fees	Taxes – Construction Development Taxes
Construction Permits	Licenses and Permits – Construction Permits
Construction Tax	Taxes – Construction Development Taxes
Contractor Reimbursement	Charges for Current Services – Other Charges for Current Services
Copy Fees	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
County Grant of State Gasoline Tax	Intergovernmental – County – County Grants of State Gasoline Tax
County Grants	Intergovernmental – County – Other County Grants
Court Fines	Fines and Forfeitures – Other Fines
Crossing Guards	Charges for Current Services – Other Charges for Current Services
Current Service Charges (Miscellaneous)	Charges for Current Services – Other Charges for Current Services
Damage Reimbursement	Miscellaneous Revenues – Other Miscellaneous Revenues
Dance Permits	Licenses and Permits – Other Licenses and Permits
Day Care Permits	Licenses and Permits – Other Licenses and Permits
Death Certificates	Charges for Current Services – Other Charges for Current Services
Design Review	Charges for Current Services – Plan Checking Fees
Disabled Veterans Property Tax	Intergovernmental – State – Other State Grants – Other Exemption
Document Stamp Tax	Taxes – Real Property Transfer Taxes
Documented Vessel	Intergovernmental – State – Other State Grants – Other
Dog Licenses	Licenses and Permits – Animal Licenses
Donations	Miscellaneous Revenues – Contributions from Nongovernmental Sources
Drainage Fees	Taxes – Construction Development Taxes
Drainage Service	Charges for Current Services – Other Charges for Current Services
Dumping Charges – Refuse	Charges for Current Services – Solid Waste Revenues
EPA Grant	Intergovernmental – Federal – Other Federal Grants
Electric Franchise	Taxes – Franchises
Electric Revenues	Charges for Current Services – Electric Revenues

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Electrical Permits	Licenses and Permits – Construction Permits
Elevator Permits	Licenses and Permits – Other Licenses and Permits
Employment Development Act Grants	Intergovernmental – Federal – Other Federal Grants
Encroachment Permits	Licenses and Permits – Street and Curb Permits
Engineering Field Inspection	Charges for Current Services – Engineering Fees, Inspection and Other Charges
Environmental Impact Report Fees	Charges for Current Services – Other Charges for Current Services
Equipment – Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Excavation Permits	License and Permits – Construction Permits
FAA Grant	Intergovernmental – Federal – Other Federal Grants
Facility Use Fees	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Federal Aid Urban (FAU) Grant	Intergovernmental – Federal – Other Federal Grants
Federal Disaster Assistance	Intergovernmental – Federal – Other Federal Grants
Federal Grants	Intergovernmental – Federal – Other Federal Grants
Federal Revenue Sharing	Intergovernmental – Federal – Other Federal Grants
Federal Safer Off-Systems	Intergovernmental – Federal – Other Federal Grants
Federal Safer Roads	Intergovernmental – Federal – Other Federal Grants
Field Rentals	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Filing and Certification Fees	Charges for Current Services – Other Charges for Current Services
Filming Permits	Licenses and Permits – Other Licenses and Permits
Financial Aid to Local Agencies	Intergovernmental – State – Other State Grants – Other
Fire Fighter Services	Charges for Current Services – Special Fire Department Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Fire Inspection Fees	Charges for Current Services – Special Fire Department Services
Fire Permits	Licenses and Permits – Other Licenses and Permits
Firearms Permits	Licenses and Permits – Other Licenses and Permits
Fireworks Permits	Licenses and Permits – Other Licenses and Permits
Firing Range Revenue	Charges for Current Services – Other Charges for Current Services
First Aid Station Charge	Charges for Current Services – First Aid and Ambulance Charges
Fishing Boat Exemptions	Intergovernmental – State – Other State Grants – Other
Forfeitures	Fines and Forfeitures – Forfeitures and Penalties
Franchise Fees	Taxes – Franchises
Gains on Sale of Securities	Revenue from Use of Money and Property – Investment Earnings
Garage Sale Permits	Licenses and Permits – Other Licenses and Permits
Garbage Collection	Charges for Current Services – Solid Waste Revenues
Garbage Franchise	Taxes – Franchises
Gas Franchise	Taxes – Franchises
Gas Revenues	Charges for Current Services – Gas Revenues
Gas Royalties	Revenue from Use of Money and Property – Royalties
Gas Tax (S&H Code Sections 2106, 2107, 2107.5)	Intergovernmental – State – Gasoline Tax
Gas Tax Interest Income	Revenue from Use of Money and Property – Investment Income
Geothermal Revenues	Charges for Current Services – Other Charges for Current Services
Golf Fees	Charges for Current Services – Golf Courses Fees
Government Property – Damage	Miscellaneous Revenues – Other Miscellaneous Revenues

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Government Property – Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Grading Permits	Licenses and Permits – Construction Permits
Grants (County)	Intergovernmental – County – Other County Grants
Grants (Federal)	Intergovernmental – Federal – Other Federal Grants
Grants (State)	Intergovernmental – State – Other State Grants – Other
Green Fees – Golf	Charges for Current Services – Golf Courses Fees
Gun Permits	Licenses and Permits – Other Licenses and Permits
Highway Carriers Uniform Business	Intergovernmental – State – Other State Grants – Other License Tax
Highway Construction (State) – SB 300	Intergovernmental – State – Other State Grants – Other
Highway Maintenance (Other than State)	Charges for Current Services – Other Charges for Current Services
Homeowners’ Property Tax Relief	Intergovernmental – State – Homeowners Property Tax Relief
Hospital Revenues	Charges for Current Services – Hospital Revenues
Hotel Room Tax	Taxes – Transient Occupancy Taxes
House Moving Permits	Licenses and Permits – Other Licenses and Permits
Housing Revenues	Charges for Current Services – Housing Revenues
Hydrant Rental	Charges for Current Services – Water Service Charges
Impact Fees – Parks, Traffic, Capital Improvements	Taxes – Construction Development Taxes
In-Lieu Taxes	Other Taxes In-Lieu
In-Lieu Parking Tax	Other Taxes In-Lieu
Industrial Waste License (Permits)	Licenses and Permits – Other Licenses and Permits

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Inspection Fees	Charges for Current Services – Engineering Fees, Inspection and Other Charges
Inspections (Fire Departments)	Charges for Current Services – Special Fire Department Services
Insurance Rebates	Miscellaneous Revenues – Other Miscellaneous Revenues
Insurance Recoveries on Damaged Property	Miscellaneous Revenues – Other Miscellaneous Revenues
Insurance Refunds or Dividends	Miscellaneous Revenues – Other Miscellaneous Revenues
Interest Income	Revenue from Use of Money and Property – Investment Income
Interest and Penalties on Delinquent Taxes	Taxes – Interest, Penalties and Delinquent Tax
Investment Income	Revenue from Use of Money and Property – Investment Income
Land Rentals	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Land Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Land and Water Conservation Grant	Intergovernmental – Federal – Other Federal Grants
Lease Financing Proceeds (Right to Use Leases) - Lessee	Revenue from Use of Money and Property – Lease Financing
Lease Revenue (Nonoperating) – Lessor	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Lease Sale Proceeds (Lease Purchase Agreements)	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Library Fees (from County)	Charges for Current Services – Library Fines and Fees
Library Fines and Fees	Charges for Current Services – Library Fines and Fees

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Library Grant (SB358)	Intergovernmental – State – Other State Grants – Other
Licenses and Permits	Licenses and Permits – Other Licenses and Permits
Lighting Benefit Assessment	Special Benefit Assessments – Lighting
Litter Control Grant	Intergovernmental – State – Other State Grants – Other
Livestock Tax	Taxes – Other Taxes – Other
Loans	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
Local Agency Reimbursement Fund	Intergovernmental – State – Other State Grants – Other
Local Transportation Fund (LTF) – Transit	Taxes – Transportation Taxes – Transit
Local Transportation Fund (LTF) – Nontransit Purposes	Taxes – Transportation Taxes – Nontransit
Losses on Sale of Securities	Revenue from Use of Money and Property – Investment Earnings
Lot Cleaning	Charges for Current Services – Weed and Lot Cleaning Charges
Maintenance of State Highways	Charges for Current Services – Other Charges for Current Services
Mandated Cost Reimbursements	Intergovernmental – State – Mandated Cost
Map Checking Fees	Charges for Current Services – Plan Checking Fees
Map Sales	Charges for Current Services – Other Charges for Current Services
Marina Charges	Charges for Current Services – Other Charges for Current Services
Mechanical Permits	Licenses and Permits – Other Licenses and Permits
Microfilming Charges	Charges for Current Services – Other Charges for Current Services
Mineral Royalties	Revenue from Use of Money and Property – Royalties

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Miscellaneous Licenses and Permits	Licenses and Permits – Other Licenses and Permits
Miscellaneous Revenues	Miscellaneous Revenues – Other Miscellaneous Revenues
Mobile Home Fees	Licenses and Permits – Other Licenses and Permits
Motel/Hotel Tax	Taxes – Transient Occupancy Taxes
Motion Picture Exemptions	Intergovernmental – State – Other State Grants – Other
Museum Fees	Charges for Current Services – Parks and Recreation Fees
Notes	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
Occupancy Tax (Transient Lodging)	Taxes – Transient Occupancy Taxes
Off-Systems Road Grant	Intergovernmental – State – Other State Grants – Other
Off-Highway Motor Vehicle In-Lieu Fee	Intergovernmental – State – Off-Highway Motor Vehicle In-Lieu Fee
Oil Royalties	Revenue from Use of Money and Property – Royalties
Open Space Grant	Intergovernmental – State – Other State Grants – Other
Other County Grants	Intergovernmental – County – Other County Grants
Other Nonproperty Taxes	Taxes – Other Taxes – Other
P.O.S.T.	Intergovernmental – State – Peace Officers Standards and Training
Parade Permits	Licenses and Permits – Other Licenses and Permits
Paramedic Benefit Assessment	Special Benefit Assessments – Paramedics
Park Acquisition – 1976 Bond Park Act	Intergovernmental – State – Other State Grants – Other
Park Development Tax	Taxes – Construction Development Taxes

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Park Improvement – State Grant	Intergovernmental – State – Other State Grants – Other
Park Revenue	Charges for Current Services – Parks and Recreation Fees
Park Maintenance Charges	Charges for Current Services – Other Charges for Current Services
Parking Facilities Revenue	Charges for Current Services – Parking Facility Charges
Parking Fines	Fines and Forfeitures – Other Fines
Parking Lot Revenue	Charges for Current Services – Parking Facility Charges
Parking Meter Revenue	Charges for Current Services – Parking Facility Charges
Parking Permits	Licenses and Permits – Other Licenses and Permits
Parking Tax	Taxes – Parking Tax
Pay Phone (Concession)	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Pay Phone (Reimbursement)	Miscellaneous Revenues – Other Miscellaneous Revenues
Payment for City Damages	Miscellaneous Revenues – Other Miscellaneous Revenues
Peace Officers Standards and Training	Intergovernmental – State – Peace Officers Standards and Training
Penalties (Other Than Delinquent Taxes)	Fines and Forfeitures – Forfeitures and Penalties
Penalties on Delinquent Property Taxes	Taxes – Interest, Penalties, and Delinquent Taxes
Personal Property Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Photocopy Sales	Charges for Current Services – Other Charges for Current Services
Piers	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Pipelines Franchise	Taxes – Franchises
Planning Fees (Checking)	Charges for Current Services – Plan Checking Fees
Planning Project Fees	Charges for Current Services – Other Charges for Current Services
Plumbing Permits	Licenses and Permits – Construction Permits
Police Benefit Assessment	Special Benefit Assessments – Police
Police Department Services	Charges for Current Services – Special Police Department Services
Police Permits	Licenses and Permits – Other Licenses and Permits
Prisoners – City Care of Department Services	Charges for Current Services – Special Police
Proceeds of Certificates of Participation	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Proceeds of General Obligation Bonds	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Proceeds of Long-Term Notes	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
Proceeds of Revenue Bonds	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Property Lease	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Property Tax – Current – Secured	Taxes – Secured and Unsecured Property Taxes
Property Tax – Current – Unsecured	Taxes – Secured and Unsecured Property Taxes
Property Tax – Prior – Secured	Taxes – Property Taxes – Prior
Property Tax – Prior – Unsecured	Taxes – Property Taxes – Prior
Property Transfer Tax	Taxes – Real Property Transfer Taxes
Public Telephone Revenue Concessions	Revenue from Use of Money and Property – Rents, Leases, and Concession
Public Works Repair Fee	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Publication Sales	Charges for Current Services – Other Charges for Current Services
Quasi-External Transactions	Charges for Current Services – Quasi-External Transactions
Quimby Act (Park Development – Taxes)	Taxes – Construction Development Taxes
Racehorse Tax	Taxes – Other Taxes – Other
Real Property Sales	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Real Property Transfer Tax	Taxes – Real Property Transfer Taxes
Recreation Revenue	Charges for Current Services – Parks and Recreation Fees
Recreational Programs	Charges for Current Services – Parks and Recreation Fees
Recycling Grant (AB939)	Intergovernmental – State – Other State Grants – Other
Recycling Revenue	Charges for Current Services – Solid Waste Revenues
Redevelopment Agency – Reimbursement Fees	Charges for Current Services – Other Charges for Current Services
Redevelopment Agency – Contribution	Miscellaneous Revenues – Other Miscellaneous Revenues
Refunds	Miscellaneous Revenues – Other Miscellaneous Revenues
Refuse Collection	Charges for Current Services – Solid Waste Revenues
Refuse Dump Charges	Charges for Current Services – Solid Waste Revenues
Refuse Franchise	Taxes – Franchises
Refuse Sales	Charges for Current Services – Sales of Refuse
Reimbursed Expenses – Current Year (Not Interfund)	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Reimbursed Expenses – Prior Year (Not Interfund)	Miscellaneous Revenues – Other Miscellaneous Revenues
Rents and Concessions	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Rental of Properties	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Residential Inspections	Charges for Current Services – Engineering Fees, Inspection and Other Charges
Residential Rental Tax	Taxes – Other Taxes – Other
Revenues from Miscellaneous Use of Money and Property	Revenue from Use of Money and Property – Other Revenue from Use of Money and Property 1 or 2
Royalties	Revenue from Use of Money and Property – Royalties
Safer Roads (Federal Grant)	Intergovernmental – Federal – Other Federal Grants
Sale of General Obligation Bonds	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Sale of Real and Personal Property	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
Sale of Refuse	Charges for Current Services – Sales of Refuse
Sale of Revenue Bonds	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
Sales Tax Reimbursement(R&T Code Section 2230)	Intergovernmental – State – Other State Grants – Other
Sales and Use Taxes	Taxes – Sale and Use Taxes
Sales of Maps and Publications	Charges for Current Services – Other Charges for Current Services
Sales of Water	Charges for Current Services – Water Service Charges
SB 300 Revenue (Sections 2126 and 2127)	Intergovernmental – State – Other State Grants – Other
Senior Citizens’ Nutrition Grant	Intergovernmental – Federal – Other Federal Grants

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Service Installations – Sewer	Charges for Current Services – Sewer Connection Fees
Sewer Connection Fee	Charges for Current Services – Sewer Connection Fees
Sewer Permits	Licenses and Permits – Construction Permits
Sewer Service Charge	Charges for Current Services – Sewer Service Charges
Shooting Range Revenue	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Sign Permits	Licenses and Permits – Other Licenses and Permits
Solar Permits	Licenses and Permits – Construction Permits
Spa Permits	Licenses and Permits – Construction Permits
Special Activities Fee	Licenses and Permits – Other Licenses and Permits
Special Benefit Assessments – Fire	Special Benefit Assessments – Fire
Special Benefit Assessments – Lighting	Special Benefit Assessments – Lighting
Special Benefit Assessments – Paramedics	Special Benefit Assessments – Paramedics
Special Benefit Assessments – Police	Special Benefit Assessments – Police
Special Benefit Assessments – Other Benefit	Special Benefit Assessments – Other Special Assessments
Special Community Service Charges	Charges for Current Services – Other Charges for Current Services
Special Events Fee	Licenses and Permits – Other Licenses and Permits
Special Fire Department Services	Charges for Current Services – Special Fire Department Services
Special Police Department Services	Charges for Current Services – Special Police Department Services
Special Public Works Services	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Special Supplemental Subvention	Intergovernmental – State – Other Intergovernmental –State 1
Stables	Charges for Current Services – Other Charges for Current Services
Stadium Revenues	Charges for Current Services – Stadium Revenues
State Alcoholic Beverage License	Intergovernmental – State – Other State Grants – Other Services
State Cigarette Tax	Intergovernmental – State – Other State Grants – Other
State Gas Tax (S&H Code Sections 2106, 2107, 2107.5)	Intergovernmental – State – Gasoline Tax
State Grants	Intergovernmental – State – Other State Grants – Other
State Highway Construction	Intergovernmental – State – Other State Grants – Other
State Highway Maintenance	Intergovernmental – State – Other State Grants – Other
State Homeowners' Property Tax Relief	Intergovernmental – State – Homeowners Property Tax Relief
State Mandated Cost	Intergovernmental – State – Mandated Cost Reimbursements
State Subvention (Property Tax) – HOPTR	Intergovernmental – State – Homeowners Property Tax Relief
State Transit Assistance Funds – Transit	Taxes – Transportation Taxes – Transit
State Transit Assistance Funds – Nontransit	Taxes – Transportation Taxes – Nontransit
Storm Drain Fee	Taxes – Construction Development Taxes
Street Lighting Assessments	Special Benefit Assessments – Lighting
Street Sweeping Reimbursement	Charges for Current Services – Street, Sidewalk, and Curb Repair Charges
Street Tree Fees	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Street and Curb Permits	Licenses and Permits – Street and Curb Permits
Street, Sidewalk, and Curb Repairs	Charges for Current Services – Street, Sidewalk, and Curb Repair Charges
Subdivision Fees	Charges for Current Services – Zoning Fees and Subdivision Fees
Subpoena Fee	Charges for Current Services – Other Charges for Current Services
Subvention (Property Tax) HOPTR	Intergovernmental – State – Homeowners Property Tax Relief
Supplemental Roll – Secured and Unsecured	Taxes – Supplemental Roll Secured and Unsecured Property Taxes
Supplemental Roll – Voter-Approved Indebtedness	Taxes – Supplemental Roll Voter-Approved Indebtedness Property Taxes
Supplemental Roll – Prior Years	Taxes – Supplemental Roll Property Taxes – Prior
Swap Meet Permits	Licenses and Permits – Other Licenses and Permits
Swimming Pool Revenue	Charges for Current Services – Parks and Recreation Fees
Tax Deeded Sales	Taxes – Property Taxes – Prior
Tax Redemption	Taxes – Property Taxes – Prior
Taxes – Business License	Taxes – Business License Taxes
Taxes – Levied for Voter Approval	Taxes – Voter-Approved Indebtedness Property Taxes
Taxes – Livestock	Taxes – Other Property Taxes
Taxes – Property Transfer	Taxes – Real Property Transfer Taxes
Taxes – Race House	Taxes – Other Property Taxes
Taxes – Sales and Use	Taxes – Sale and Use Taxes
Taxes – In-Lieu	Other Taxes In-Lieu
Taxi Franchise	Taxes – Franchises
Timber Yield Tax	Taxes – Other Taxes – Other
Traffic Safety Grant (Federal)	Intergovernmental – Federal – Other Federal Grants

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Traffic Grant (State)	Intergovernmental – State – Other State Grants – Other
Transient Lodging Tax	Taxes – Transient Occupancy Taxes
Transit Revenues	Charges for Current Services – Transit Revenues
Transportation Development Act	Taxes – Transportation Taxes – Transit (TDA)
Transportation Tax (Nontransit)	Taxes – Transportation Taxes – Nontransit
Transportation Tax (Transit)	Taxes – Transportation Tax – Transit
TV Franchise	Taxes – Franchises
Urban Development (Federal Grant)	Intergovernmental – Federal – Other Federal Grants
Use Permits	Licenses and Permits – Other Licenses and Permits
Utility Billing Service	Charges for Current Services – Other Charges for Current Services
Utility Users Tax	Taxes – Utility Users Taxes
Variance Permits	Licenses and Permits – Other Licenses and Permits
Vehicle Code Fines	Fines and Forfeitures – Vehicle Code Fines
Vending Machine Revenue	Revenue from Use of Money and Property – Rents, Leases, and Concessions
Vital Statistics	Charges for Current Services – Other Charges for Current Services
Voter-Approved Property Taxes	Taxes – Voter-Approved Indebtedness Property Taxes
Wharf Fees	Charges for Current Services – Other Charges for Current Services
Waste Collection	Charges for Current Services – Solid Waste Revenues
Water Connection Fees	Charges for Current Services – Water Connection Fees
Water Service Charges	Charges for Current Services – Water Service Charges

List of City Revenues and Expenditures (continued)

Revenue/Other Financing Source	Reporting Category
Weed Abatement	Charges for Current Services – Weed and Lot Cleaning Charges
Workers Compensation	Miscellaneous Revenues – Other Miscellaneous Revenues
Workforce Investment Act (WIA)	Intergovernmental – Federal – Workforce Investment Act (WIA)
Xerox (photocopy) Fees	Charges for Current Services – Other Charges for Current Services
Youth Services Grant	Intergovernmental State – Other State Grants – Other
Zoning Fees	Charges for Current Services – Zoning Fees and Subdivision Fees

List of City Revenues and Expenditures (continued)

City Expenditures

Report all expenditures on the Statement of Net Expenditures forms.

Expenditure	Reporting Category
Advertising (Community Promotion)	Community Development – Community Promotion
Agent Fee – Report with Interest	Allocate
Airports	Transportation – Airports
Ambulance Service	Public Safety – Emergency Medical Service
Animal Regulation	Public Safety – Animal Regulation
Annual Audit (Auditor’s Fee)	General Government – Management and Support
Art Exhibits	Culture and Leisure – Museums
Assessing and Collecting Fees	General Government – Legislative
Auditorium	Culture and Leisure – Community Centers and Auditoriums
Bikeways	Transportation – Streets/Highways/Storm Drains
Boards	General Government – Management and Support
Bridge Construction and Repair	Transportation – Streets/Highways/Storm Drains
Building Inspection	Community Development – Construction and Engineering Regulation
Building Maintenance	Allocate
Building Regulation	Community Development – Construction and Engineering Regulation
Buildings	Allocate
Cable T.V.	Community Development – Other Community Development 1 or 2
Capital Improvements	Allocate
Cemeteries	Health – Cemeteries
Central Services (Department)	Allocate
Chamber of Commerce	Community Development – Community Promotion

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
Christmas Decorations	Community Development – Community Promotion
City Administrative Officer	General Government – Management and Support
City Attorney	General Government – Legislative
City Clerk	General Government – Legislative
City Controller	General Government – Management and Support
City Council	General Government – Legislative
City Engineer	Community Development – Construction and Engineering Regulation
City Finance Officer	General Government – Management and Support
City Hall Improvement	Allocate
City Manager	General Government – Management and Support
City Prosecutor	General Government – Management and Support
City Treasurer	General Government – Management and Support
Civic Auditorium (Rent Payment)	Culture and Leisure – Community Centers and Auditoriums
Civil Defense	Public Safety – Disaster Preparedness
Civil Service Commission	General Government – Management and Support
Collection of Garbage	Health – Solid Waste
Communications	Allocate
Community Development Block Grant	Allocate
Commissions	General Government – Management and Support
Community Hall	Culture and Leisure – Community Centers and Auditoriums
Community Promotion	Community Development – Community Promotion
Community Relations or Promotion	Community Development – Community Promotion
Computer Services	Allocate or General Government – Management and Support

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
Conference Fees	Allocate
Consultant Fees	Allocate
Contribution to Miscellaneous Agencies	Community Development – Other Community Development 1or 2
Contributions – Other	Allocate
Convention Centers	Culture and Leisure – Community Centers and Auditoriums
Copy Machine	General Government – Management and Support
Corporation Yard – Unallocated	Allocate
County Health	Health – Physical and Mental Health
Crossing Guards	Public Safety – Police
Cultural Services	Culture and Leisure – Parks and Recreation
Damage Settlements	Allocate
Data Processing	General Government – Management and Support
Disposal of Refuse	Health – Solid Waste
Dues	Allocate
EDP (Department)	Allocate or General Government – Management and Support
Elderly Nutrition Program	Health – Physical and Mental Health
Elections	General Government – Legislative
Employee Benefits	Allocate
Employee Services	Allocate
Employee Training	Allocate
Employment	Community Development – Employment
Engineering	Community Development – Construction and Engineering Regulation
Engineering and Administration	Community Development – Construction and Engineering Regulation

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
Equipment	Allocate
Fire Department (Volunteer)	Public Safety – Fire
Fire Protection	Public Safety – Fire
First Aid	Health – Physical and Mental Health
Flag Display	Community Development – Community Promotion
General Administration Services	General Government – Management and Support
General Government Building	Allocate
General Obligation Bond – Interest	Allocate
General Obligation Bond – Principal	Allocate
General Services	Allocate
Geothermal	Public Utilities – Other Public Utilities 1 or 2
Golf Courses	Culture and Leisure – Golf Courses
Gym	Culture and Leisure – Parks and Recreation
HCDA Administration	Community Development – Housing
HCDA Projects	Allocate
Health	Health – Physical and Mental Health
Health Code Enforcement	Health – Physical and Mental Health
Historical Preservation	Community Development – Community Promotion
Hospitals and Sanitariums	Health – Hospitals and Sanitariums
Housing Authority (Administration)	Community Development – Housing
Housing Authority (Program Cost)	Community Development – Housing
Housing Rehabilitation (Administration)	Community Development – Housing
Housing Rehabilitation (Program Cost)	Community Development – Housing

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
Insurance	Allocate
Interest – General Obligation Bonds	Allocate
Interest – Long-Term Indebtedness	Allocate
Interest – Revenue Bonds	Allocate
Janitorial	Allocate
League Dues	Allocate
Lease Payments (Purchase Agreements 10 years or less)	Debt Service - Principal/Interest Payments on Long-Term Debt
Lease Payments (Purchase Agreements more than 10 years)	Debt Service - Principal Payments on Lease Obligations (Purchase Agreements)/Interest Payments on Long-Term Debt
Lease Payments (Right to Use Leases)	Debt Service - Other Debt Service Payments
Legal Filing Fees	Allocate
Legislative Lobbyist	General Government – Legislative
Libraries	Culture and Leisure – Libraries
Loans	Should not be reported as expenditures
Maintenance – Building	Allocate
Maintenance – Machine	Allocate
Management Information Services	General Government – Management and Support (Department)
Management Services	General Government – Management and Support (Department)
Marina Charges	Culture and Leisure – Marina and Wharfs
Meeting Fees	Allocate
Memberships	Allocate
Mosquito Abatement	Health – Other Health 1 or 2
Museums	Culture and Leisure – Museums

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
OASDI	Allocate
Office Supplies	Allocate
Other Bonds – Interest	Allocate
Other Bonds – Principal	Allocate
Other Community Development	Community Development – Other Community Development 1 or 2
Other Culture and Leisure	Culture and Leisure – Other Culture and Leisure 1 or 2
Other Long-Term Indebtedness – Interest	Allocate
Other Long-Term Indebtedness – Principal	Allocate
Other Public Safety	Public Safety – Other Public Safety 1 or 2
Other Transportation	Transportation – Other Transportation 1 or 2
Outside Services	Allocate
Parks and Recreation	Culture and Leisure – Parks and Recreation
Parking Facilities	Transportation – Parking Facility
Parks	Culture and Leisure – Parks and Recreation
PERS Administration	Allocate
Personnel Administration	General Government – Management and Support
Piers	Culture and Leisure – Other Culture and Leisure 1 or 2
Planning	Community Development – Planning
Planning Commission	Community Development – Planning
Police Officers Training	Public Safety – Police
Police Protection	Public Safety – Police
Police Review Commission	Public Safety – Police
Ports and Harbors	Transportation – Ports and Harbor
Postage	Allocate
Principal – General Ob. Bond	Allocate

List of City Revenues and Expenditures (continued)

Expenditure	Reporting Category
Principal – Long-Term Indebtedness	Allocate
Principal – Revenue Bonds	Allocate
Printing	Allocate
Professional Services	Allocate
Property Management	Allocate
Public Information	Community Development – Community Promotion
Public Pools	Culture and Leisure – Parks and Recreation
Public Transit	Transportation – Public Transit
Public Works Administration	Allocate
Publications	Allocate
Purchasing (Department)	General Government – Management and Support
Racquetball Courts	Culture and Leisure – Parks and Recreation
Radio Repair	Allocate
Railroad Bridge and Crossing Construction	Transportation – Streets/Highways/Storm Drains
Records Management	General Government – Management and Support
Recreation and Cultural Services	Culture and Leisure – Parks and Recreation
Recycling	Health – Solid Waste
Redevelopment	Community Development – Redevelopment
Redevelopment Agency (Contribution)	Community Development – Redevelopment
Redevelopment Agency (Loan)	Should not be reported as expenditures
Regulation Enforcement	Community Development – Construction and Engineering Regulation
Rentals	Allocate
Repairs	Allocate
Retirement	Allocate

List of City Revenues and Expenditures (continued)

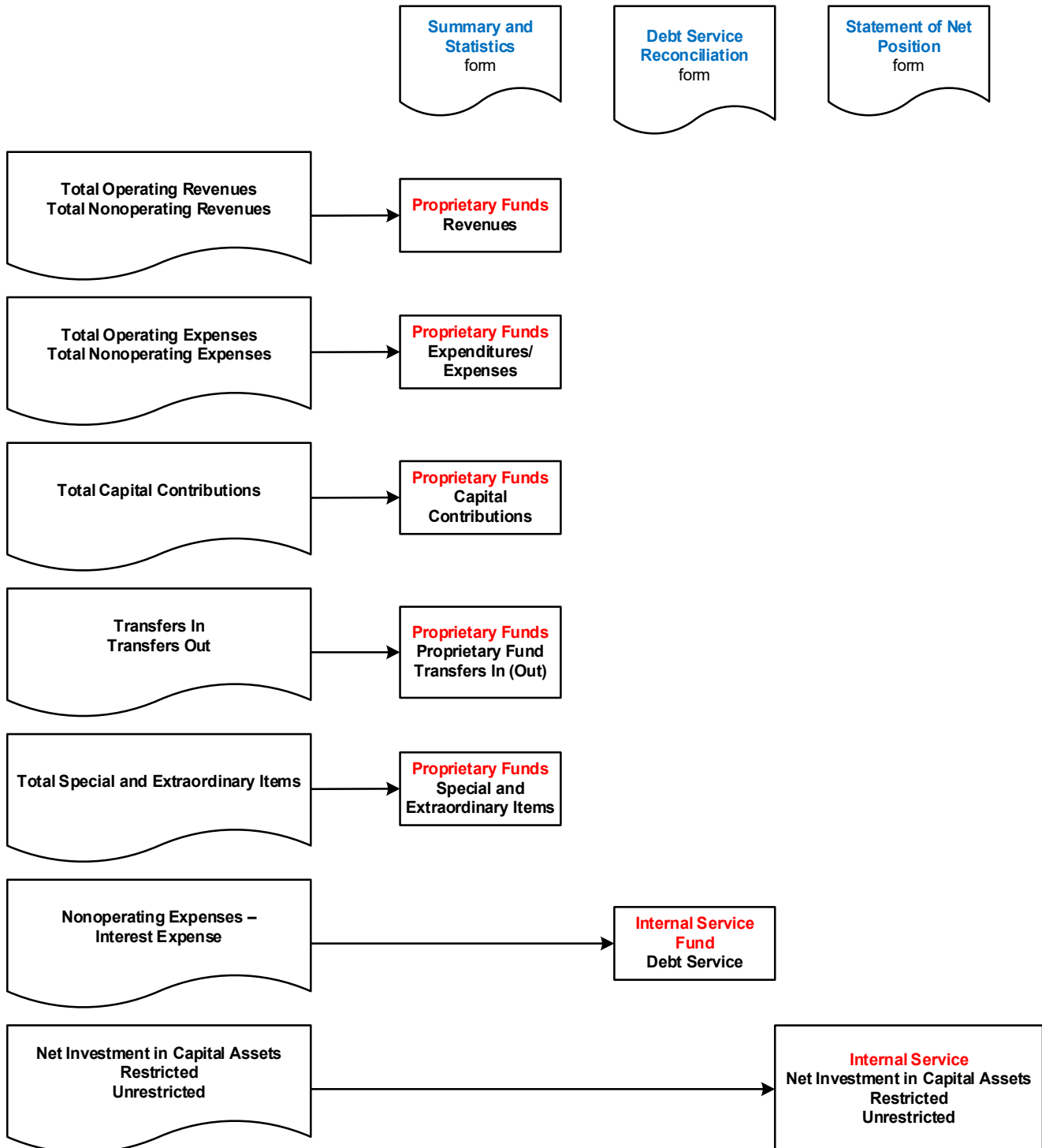
Expenditure	Reporting Category
Revenue Bonds – Interest	Allocate
Revenue Bonds – Principal	Allocate
Revenue Sharing	Allocate
Risk Management	Allocate
Salaries	Allocate
Sanitation	Health – Physical and Mental Health
Security Patrol	Allocate
Senior Nutrition Program	Health – Physical and Mental Health
Settlements	Allocate
Sewer Collection and Disposal	Health – Sewers
Shops – Unallocated	Allocate
Sick Leave	Allocate
Solar Power	Public Utilities – Other Public Utilities 1 or 2
Sports Arena	Culture and Leisure – Sports Arenas and Stadiums
Stables	Culture and Leisure – Other Culture and Leisure 1 or 2
Stadiums	Culture and Leisure – Sports Arenas and Stadiums
State Retirement System	Allocate
Storm Drains	Transportation – Streets/Highways/Storm Drains
Street Lighting	Public Safety – Street Lighting
Street Sweeping	Transportation – Streets/Highways/Storm Drains
Street Trees and Landscaping	Transportation – Streets – Trees/Landscaping
Streets	Transportation – Streets/Highways/Storm Drains
Supplies	Allocate
Swimming Pools	Culture and Leisure – Parks and Recreation
Taxes	Allocate
Telephone	Allocate

List of City Revenues and Expenditures (continued)

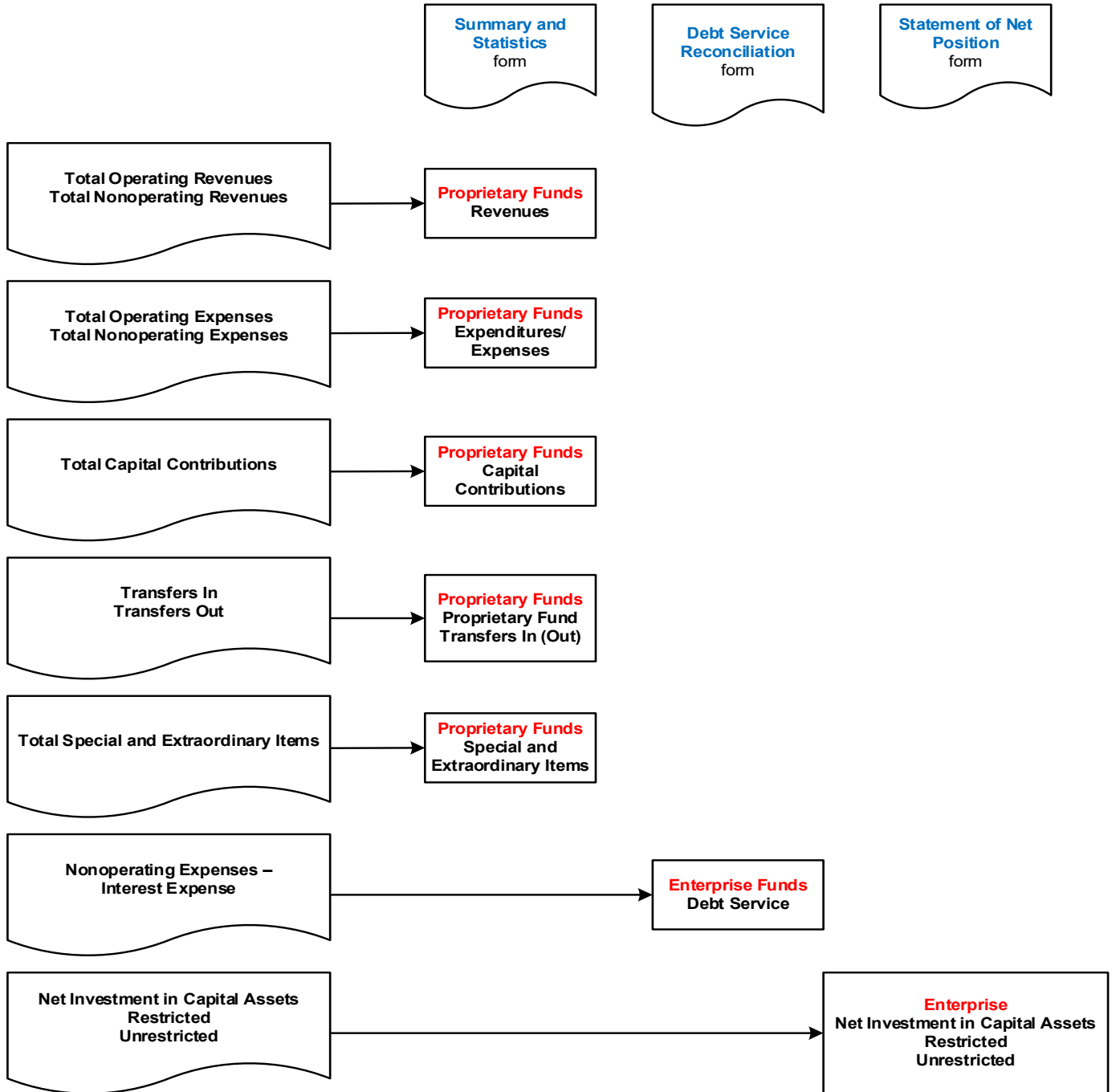
Expenditure	Reporting Category
Tennis Courts	Culture and Leisure – Parks and Recreation
Training	Allocate
Travel	Allocate
Unemployment Insurance	Allocate
Utilities	Allocate
Vacation	Allocate
Waste Collection and Disposal	Health – Solid Waste
Weed Abatement	Public Safety – Weed Abatement
Wharf Fees	Culture and Leisure – Marina and Wharfs
WIA (Administration)	Community Development – Employment
WIA (Contributions to Other Organizations)	Community Development – Employment
WIA (Within City Structure)	Community Development – Employment
WIA (Pass-Through)	Should not be reported as expenditures
Word Processing	General Government – Management and Support
Worker’s Compensation	Allocate
Xeroxing (Photocopying)	Allocate
Youth Services	Development 1 or 2
Zoo	Culture and Leisure – Parks and Recreation

Flowcharts

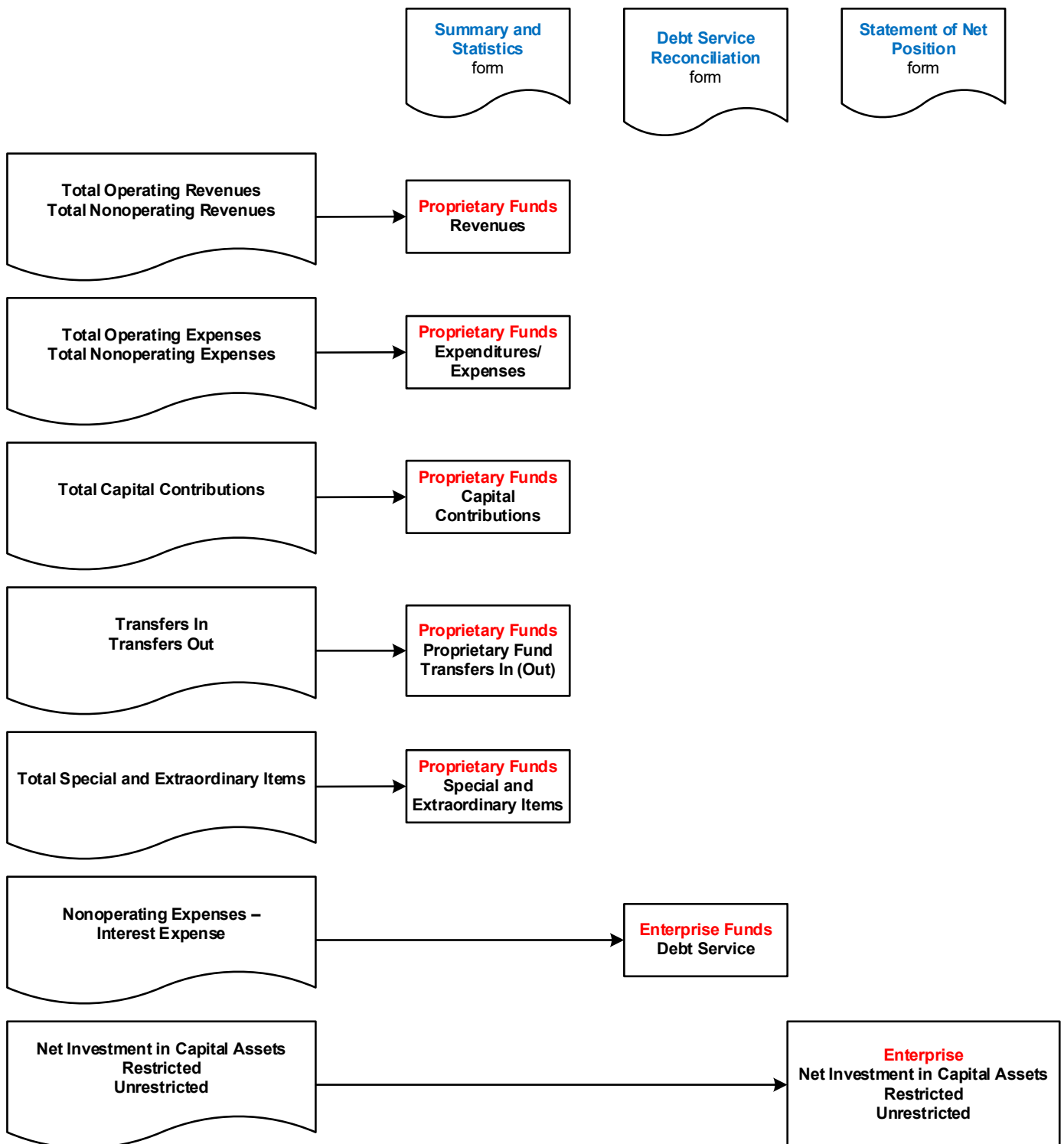
Internal Service Fund Form Flowchart



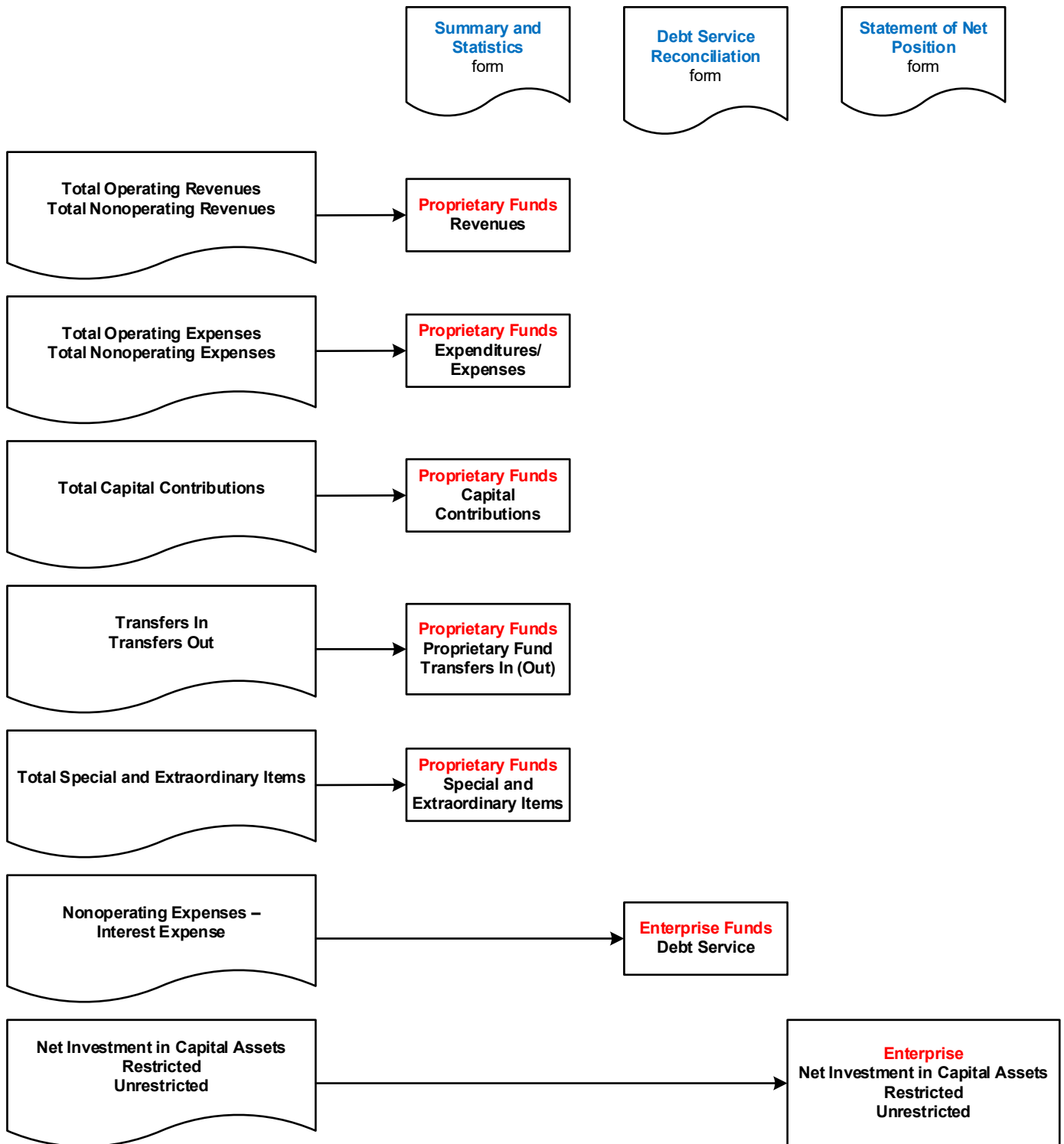
Airport Enterprise Fund Form Flowchart



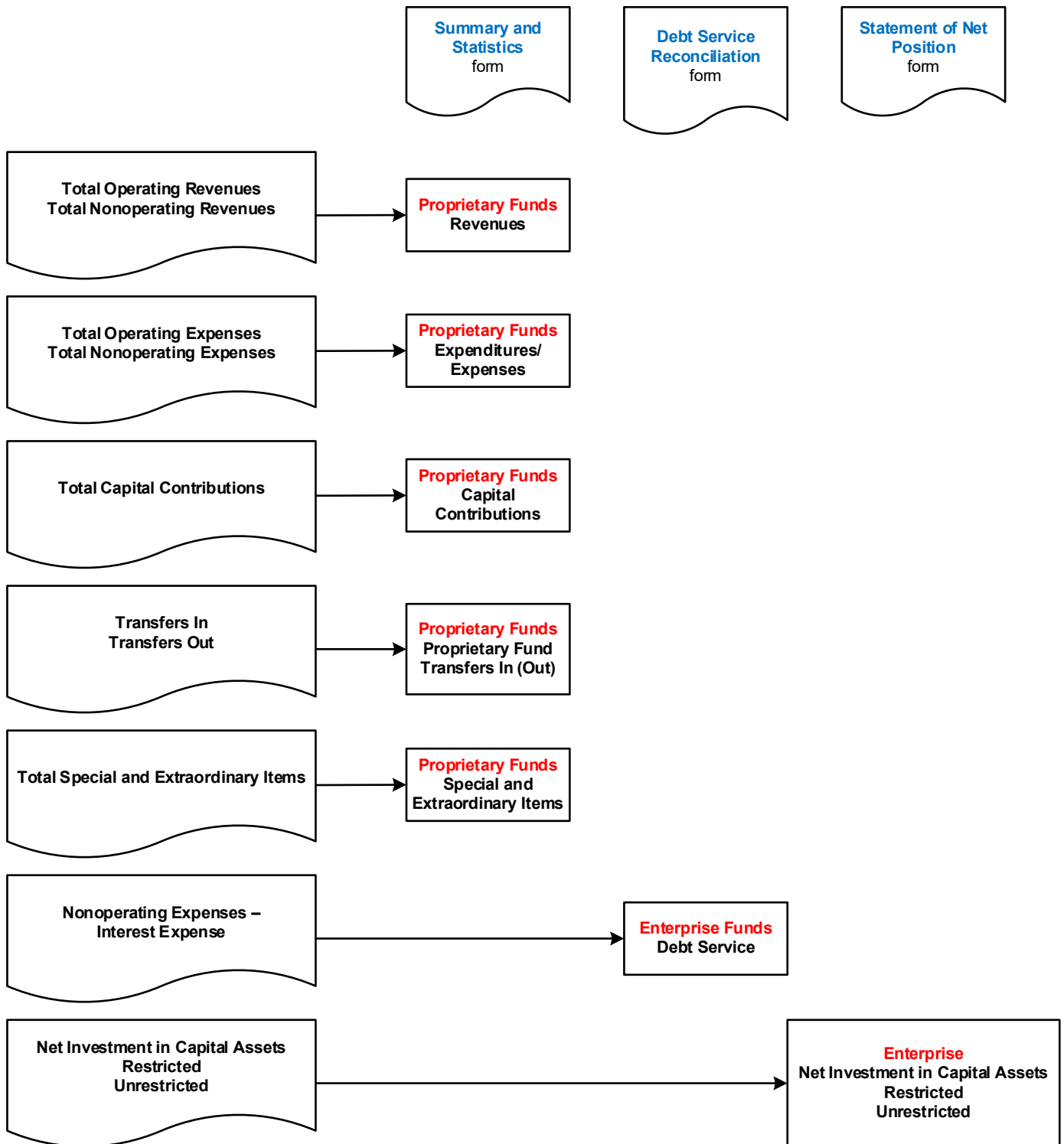
Electric Enterprise Fund Form Flowchart



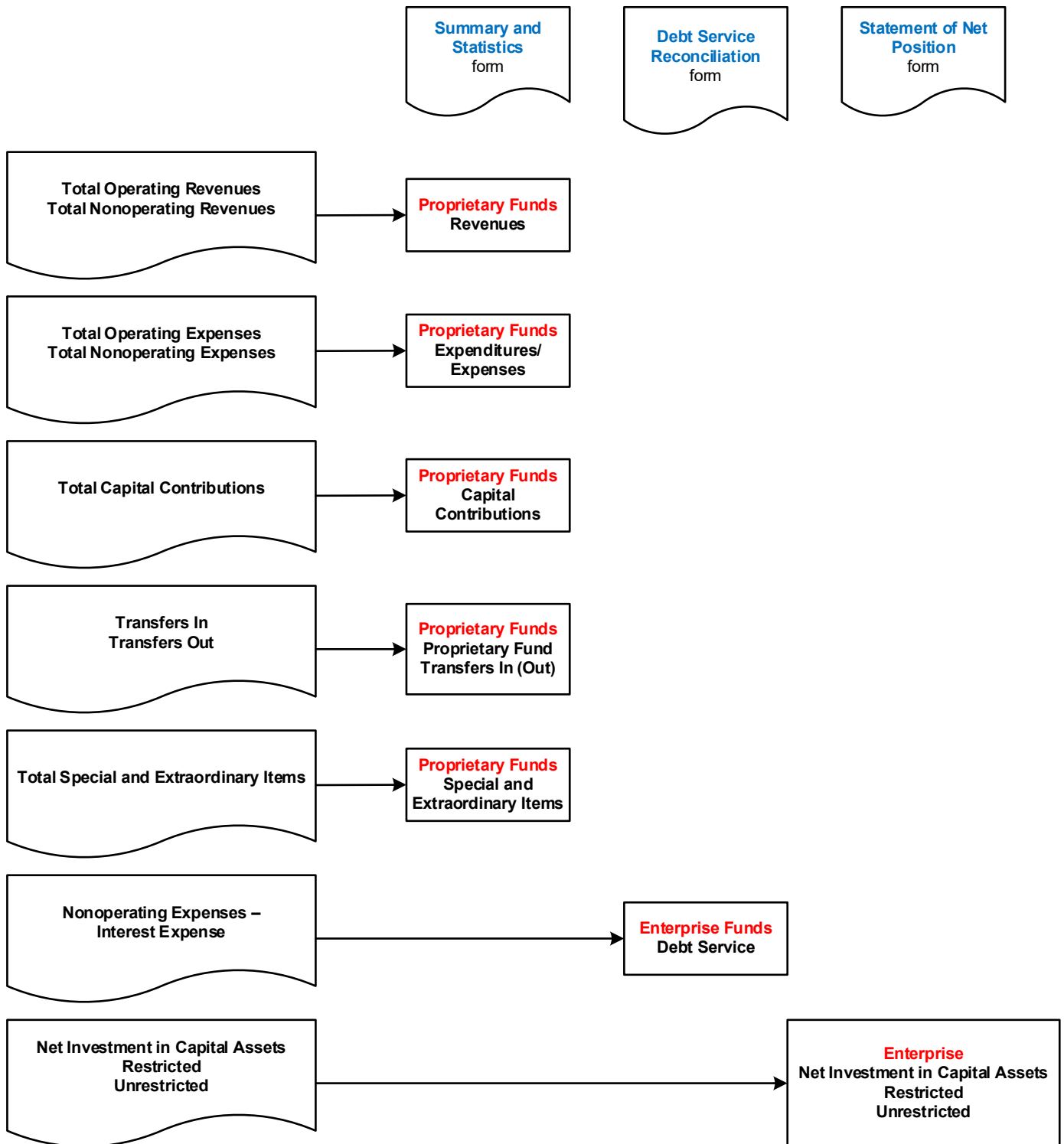
Gas Enterprise Fund Form Flowchart



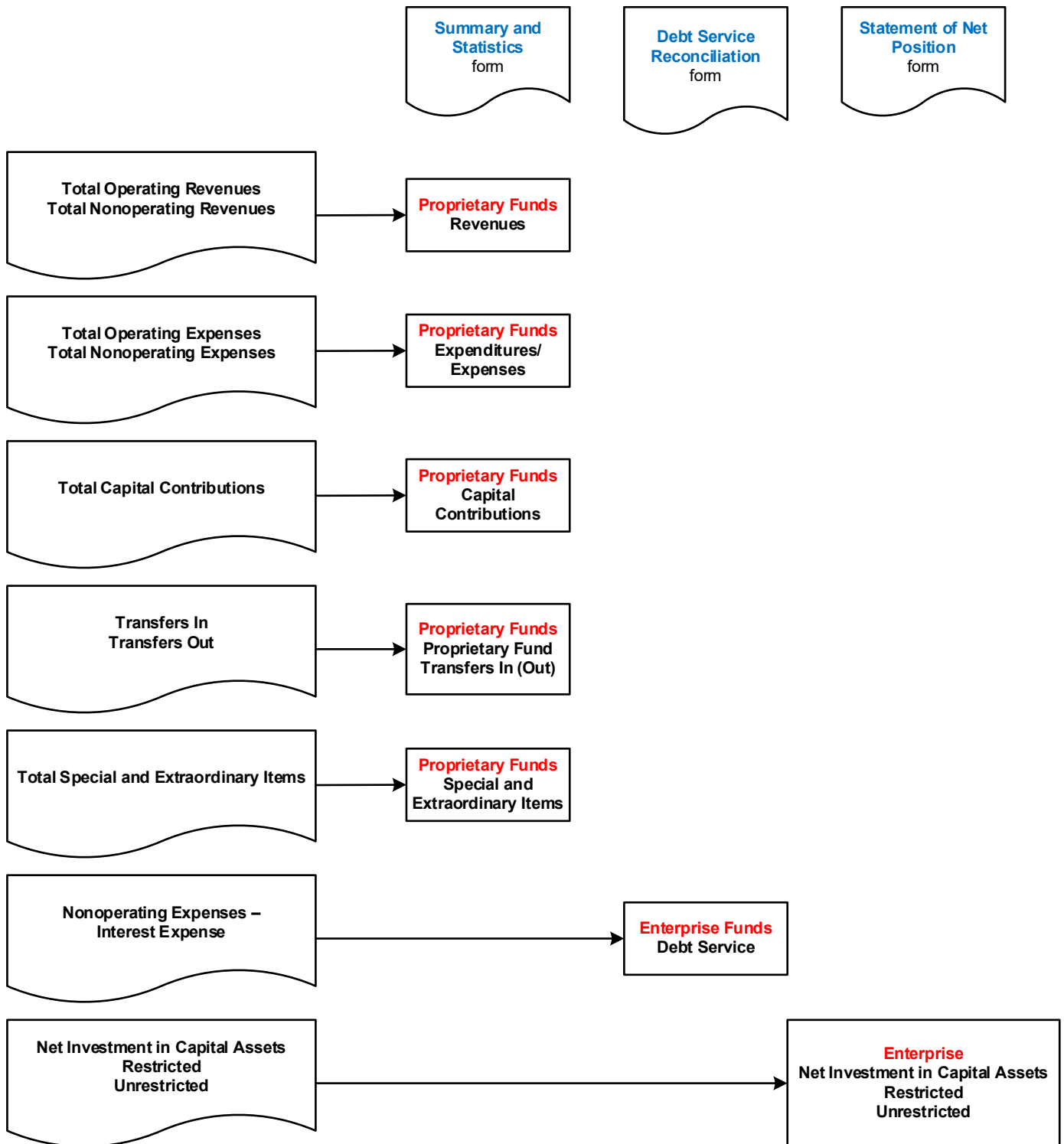
Harbor and Port Enterprise Fund Form Flowchart



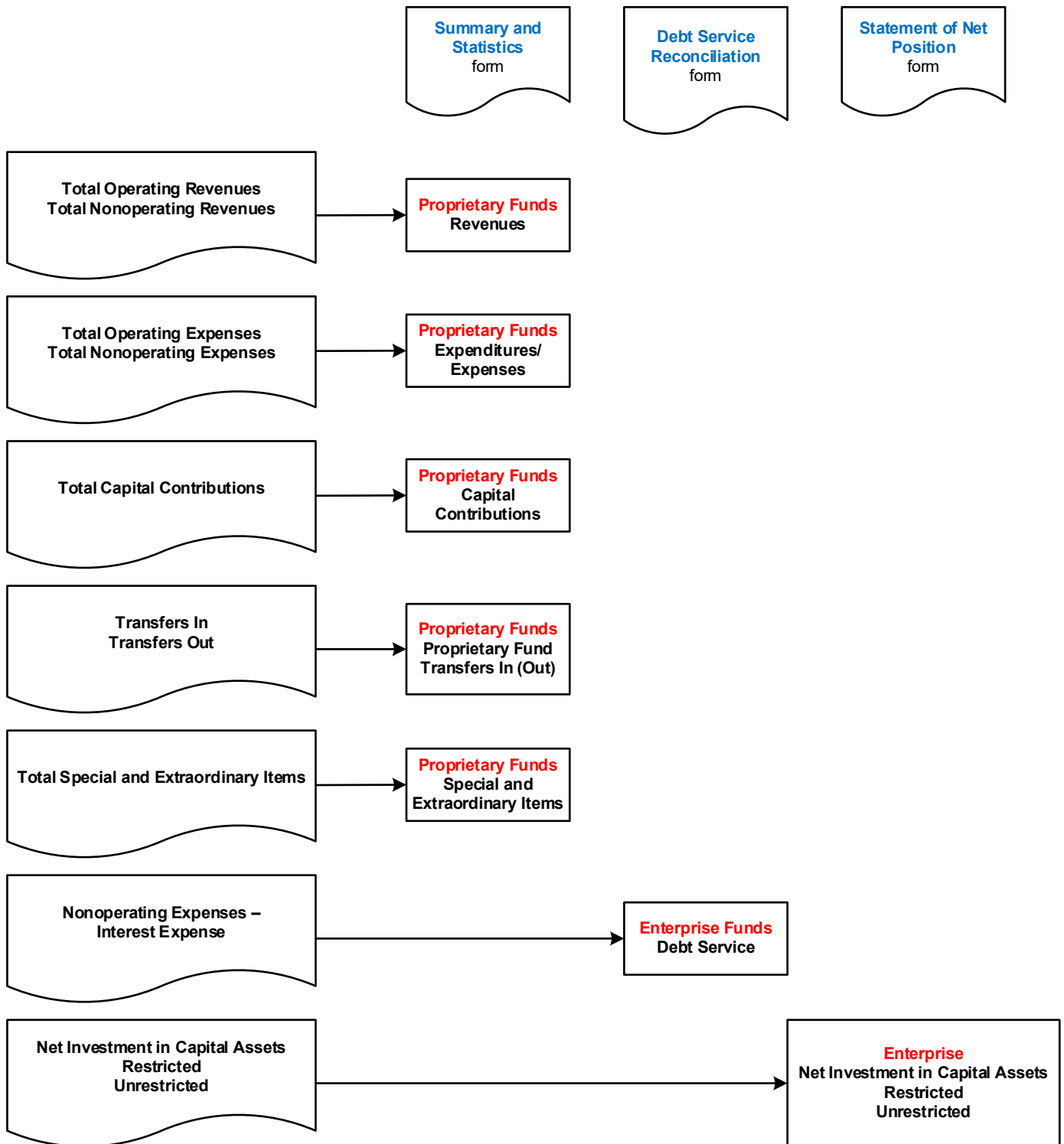
Hospital Enterprise Fund Form Flowchart



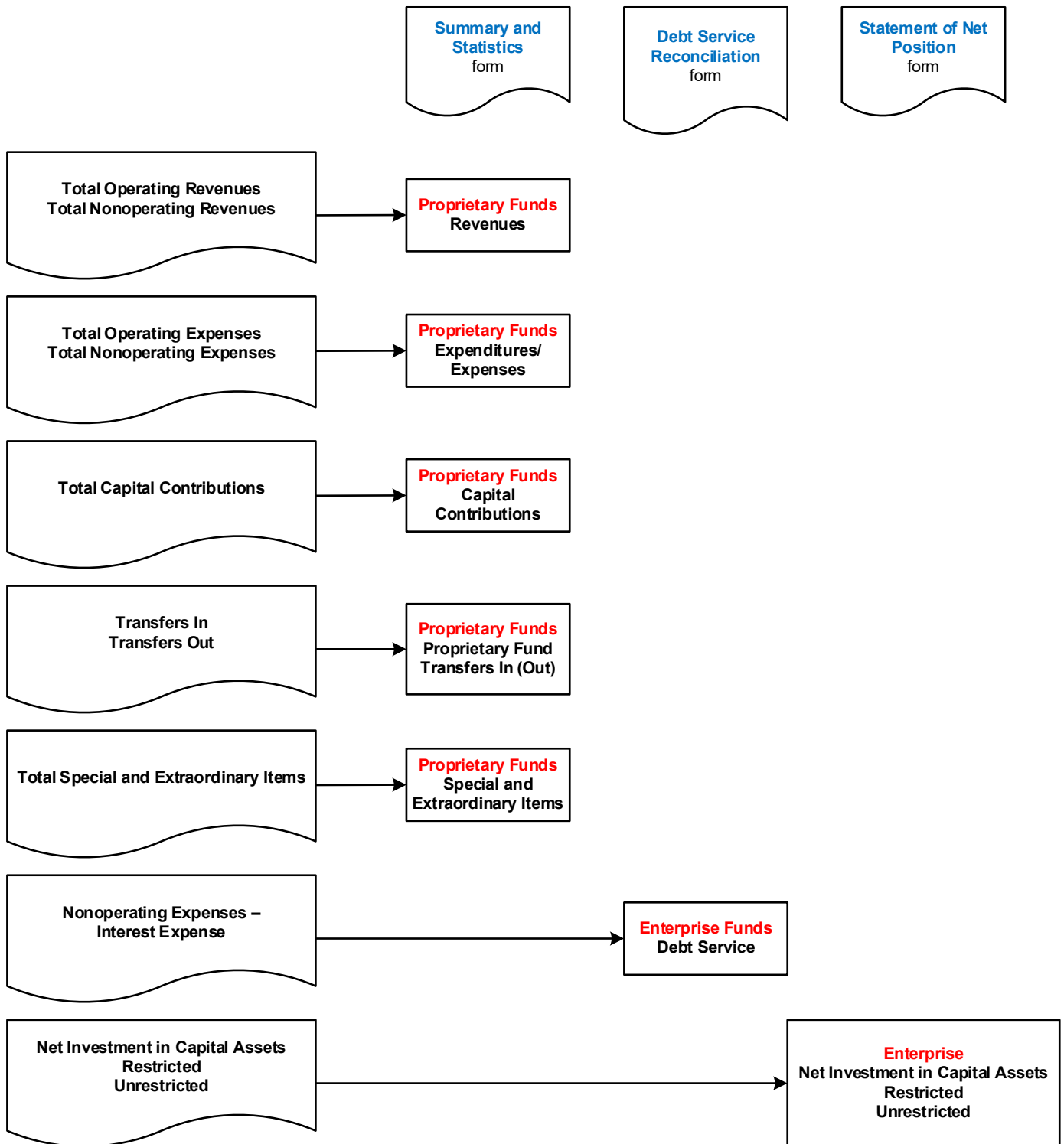
Sewer Enterprise Fund Form Flowchart



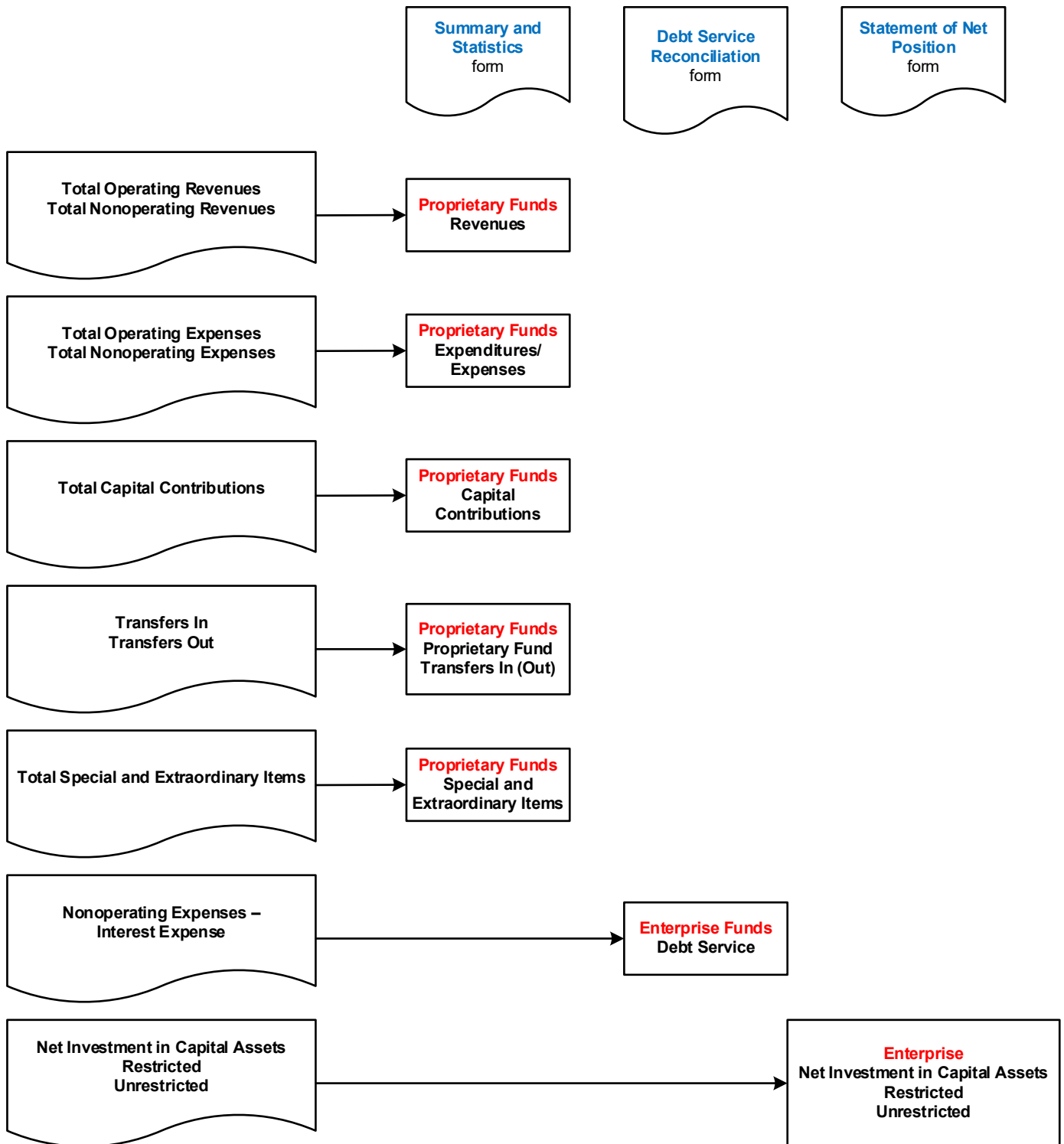
Solid Waste Enterprise Fund Form Flowchart



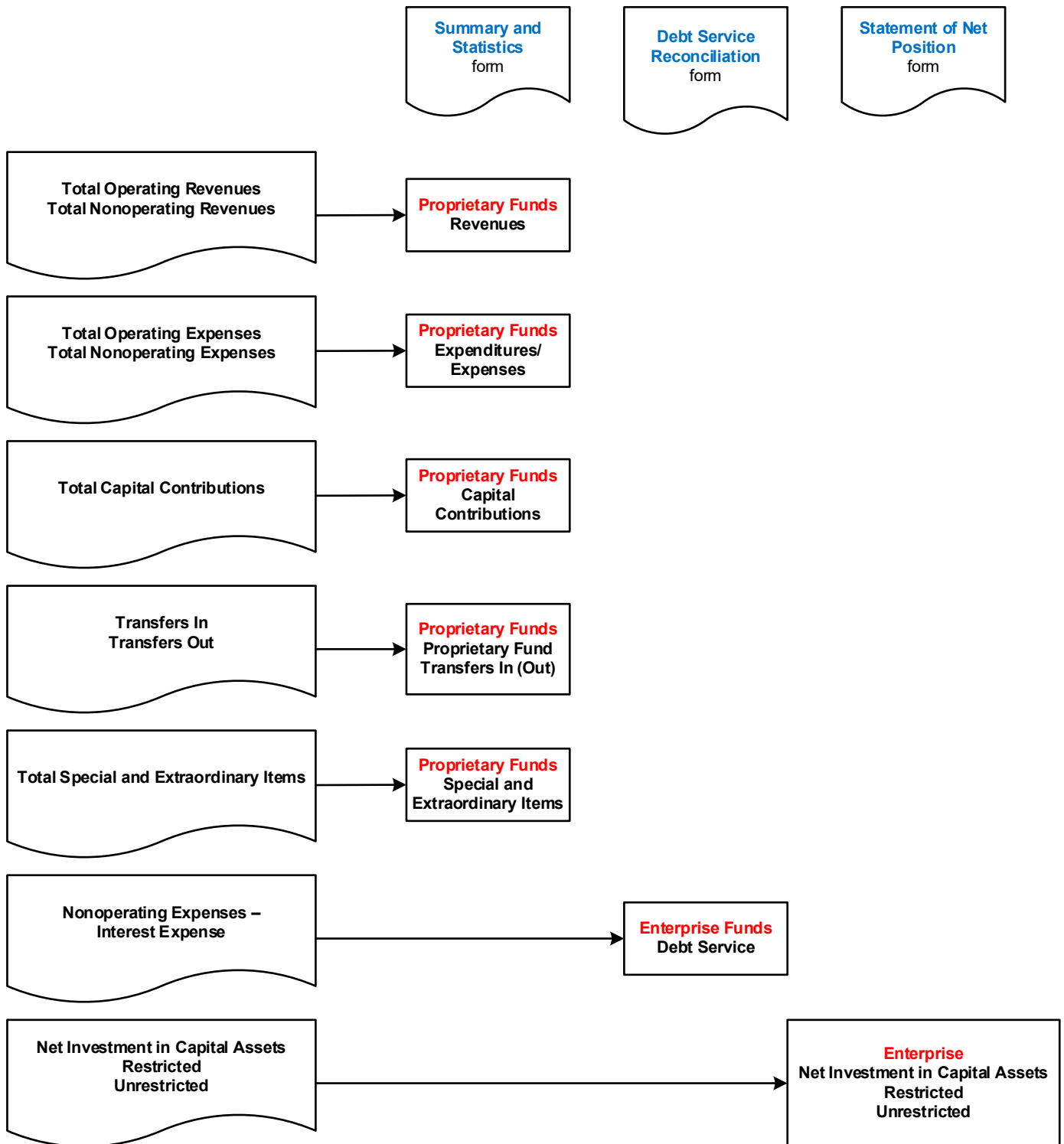
Transit Enterprise Fund Form Flowchart



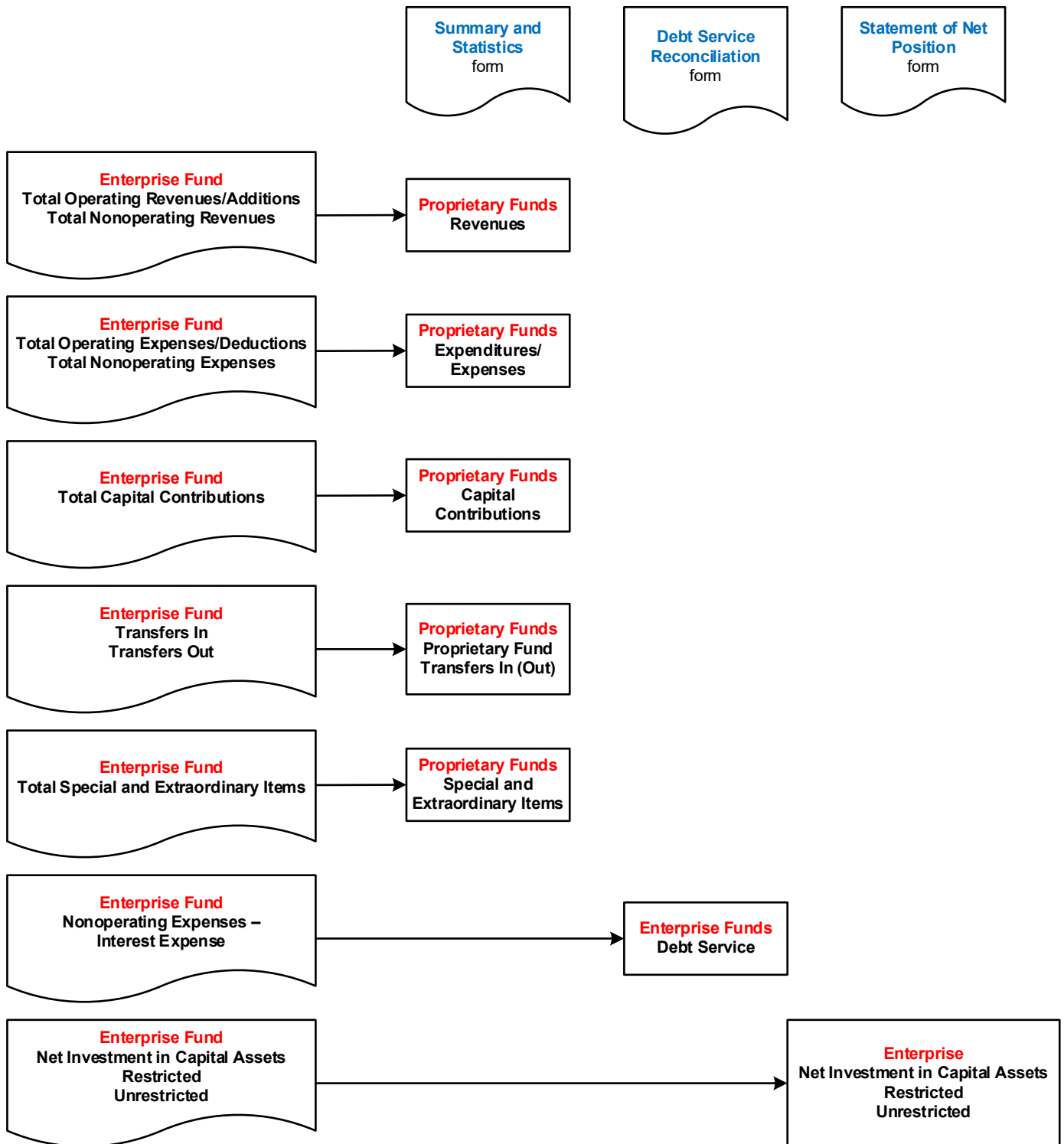
Water Enterprise Fund Form Flowchart



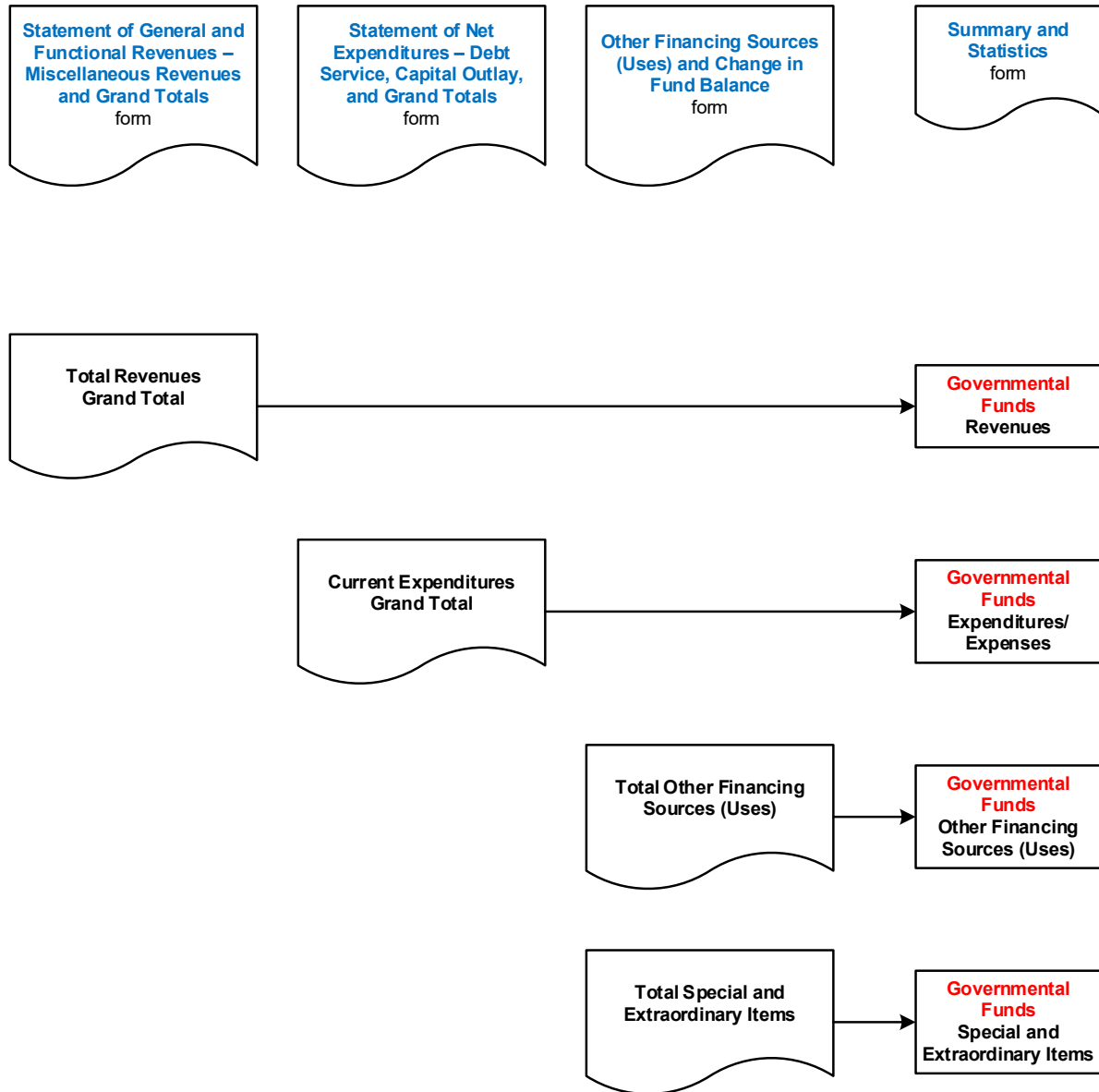
Other Enterprise Fund Form Flowchart



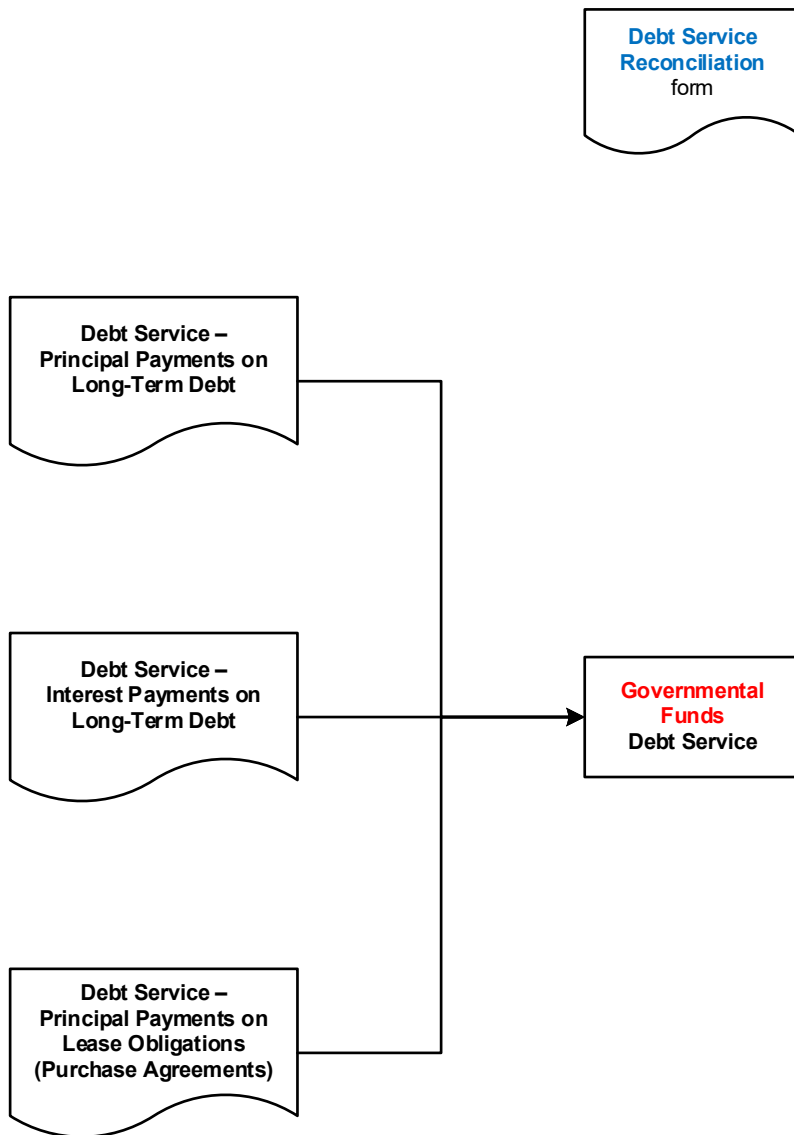
Conduit Financing Form Flowchart



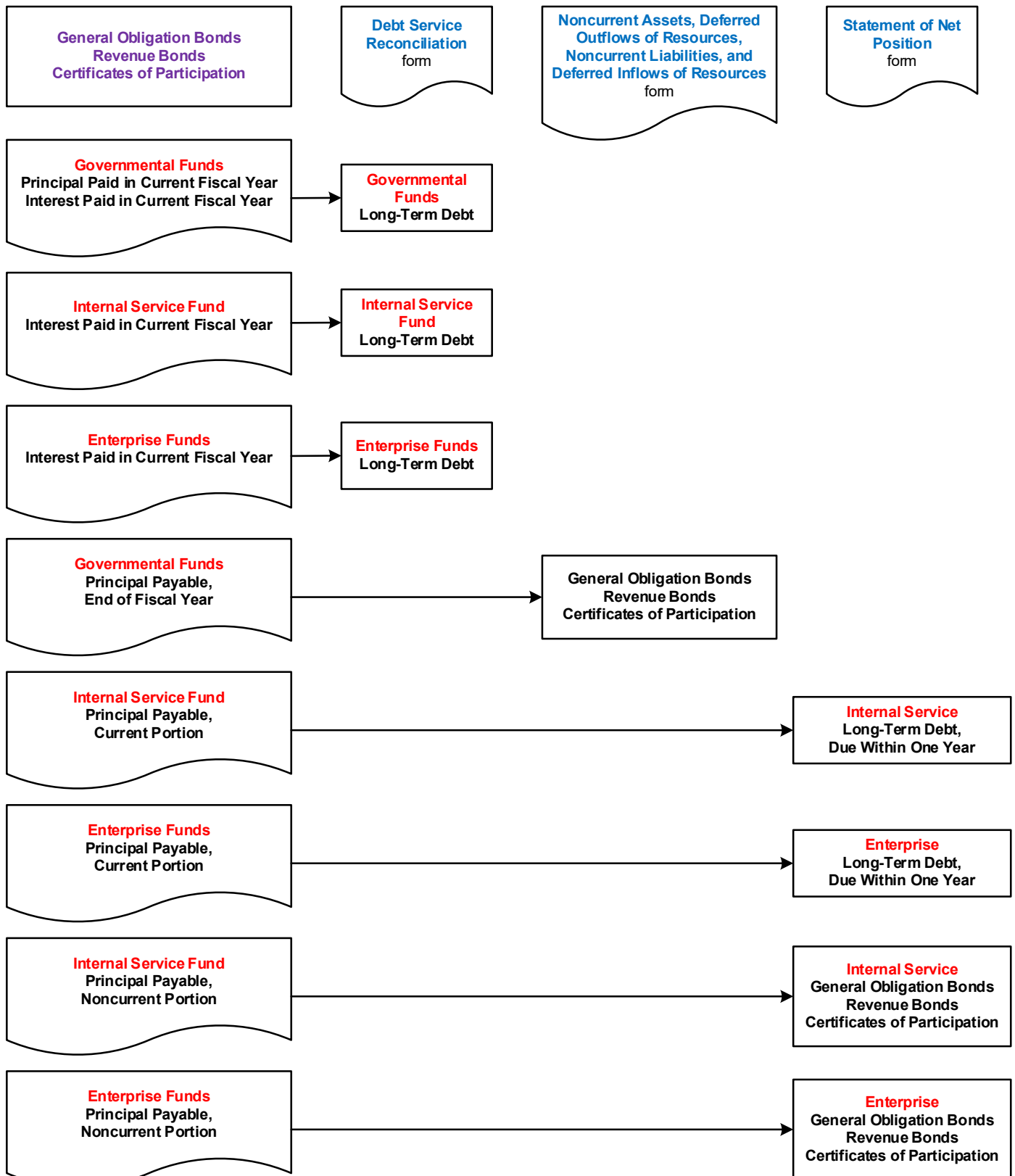
Governmental Fund Forms Flowchart



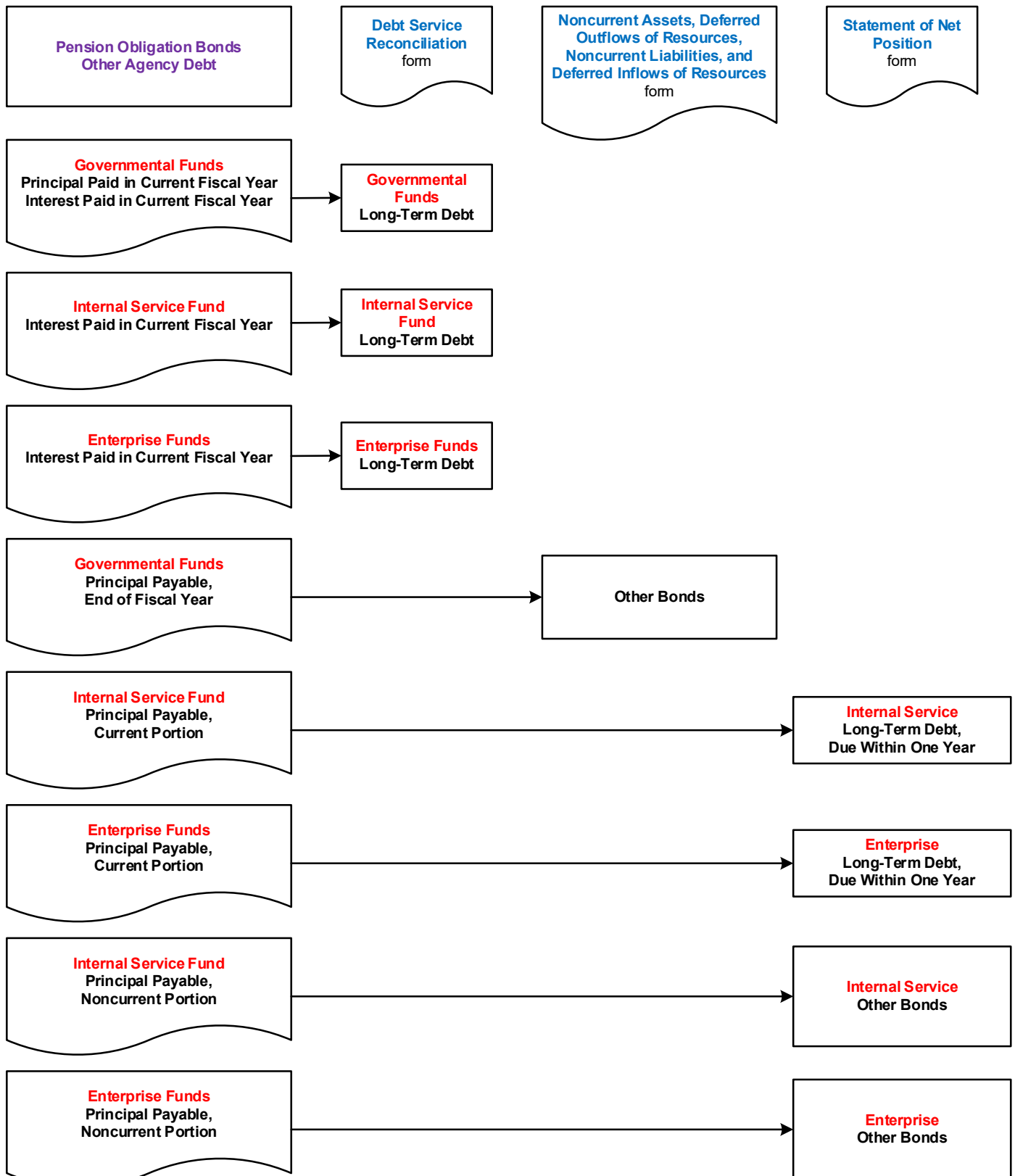
Major Object Classification Form Flowchart



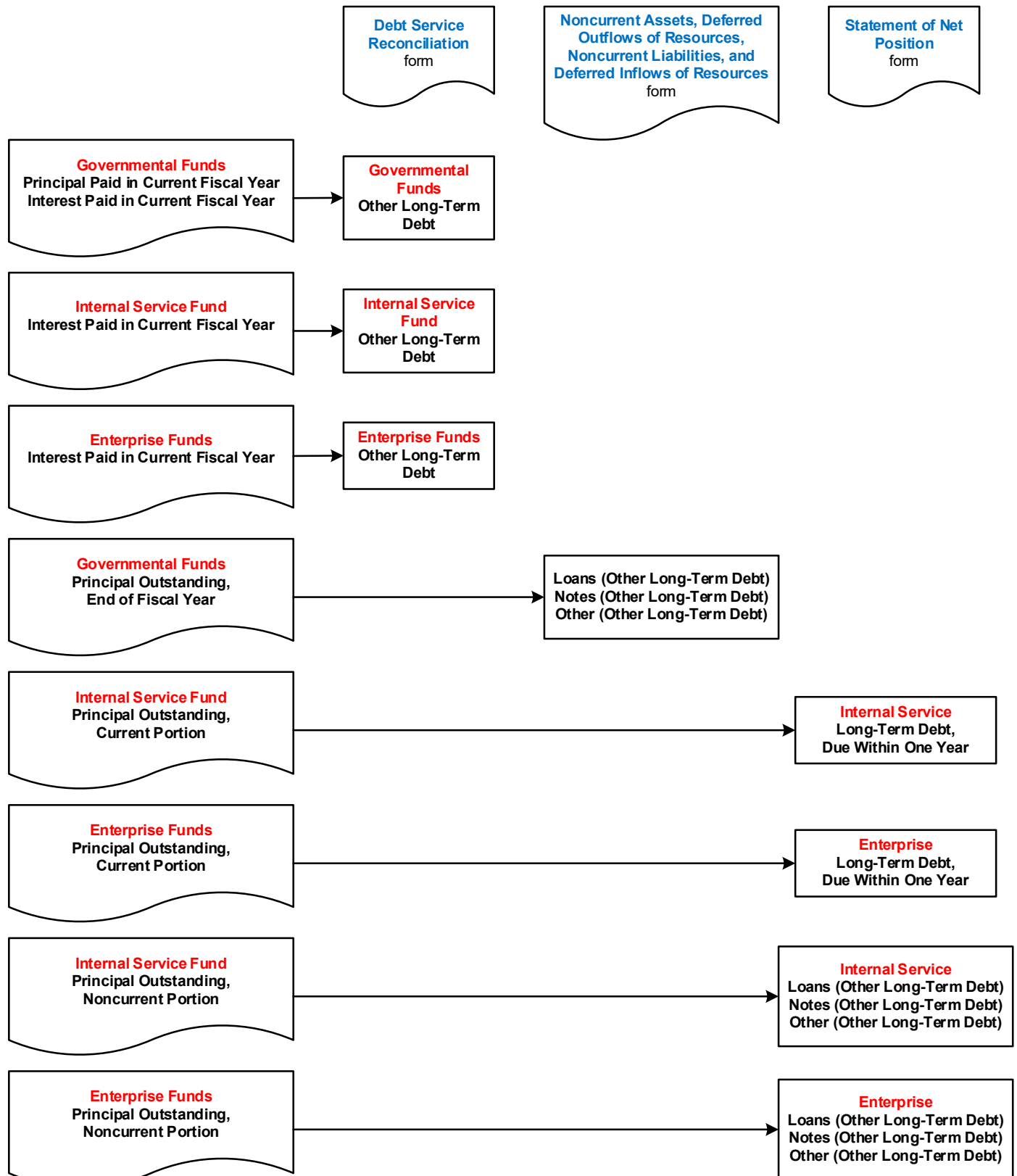
Long-Term Debt Form Flowchart #1



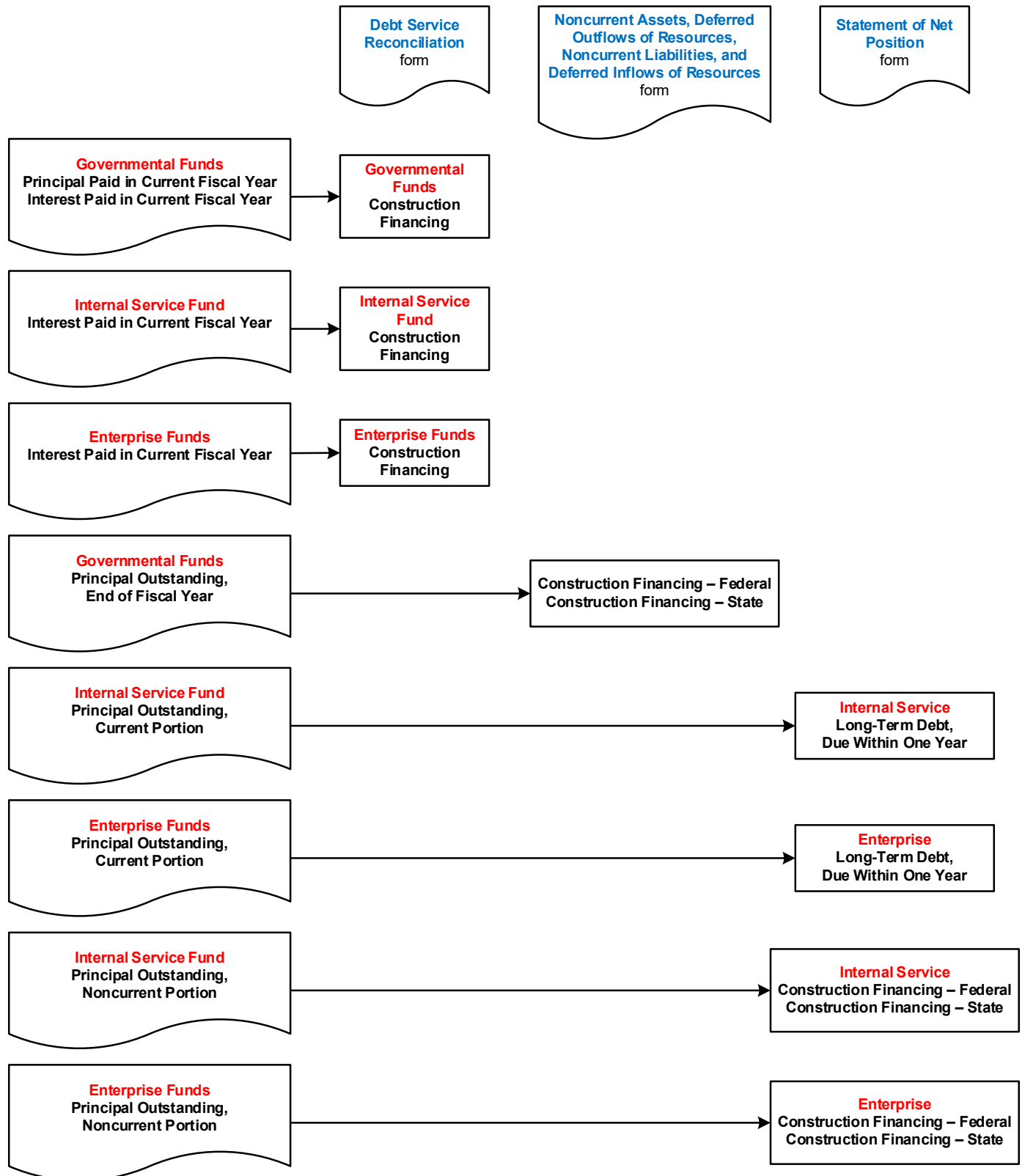
Long-Term Debt Form Flowchart #2



Other Long-Term Debt Form Flowchart



Construction Financing Form Flowchart



Lease Obligations Form Flowchart

