

State of California

# **City Financial Transactions Report Instructions**

For the Fiscal Year Ended June 30, 2025



**MALIA M. COHEN**

California State Controller's Office

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*City Financial Transactions Report Instructions*

Fiscal Year 2024-25 Edition

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# 2024-25 General Instructions for City Financial Transactions Report

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## \*\*\* 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](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](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](mailto: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

- 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](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](mailto: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.

## **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](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](mailto: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](mailto: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:

## Filing Requirements (continued)

- 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.

### **Net Position (Deficit), Beginning of Fiscal Year**

If the FTR is prepared from unaudited data, the current year Net Position (Deficit), Beginning of Fiscal Year must match with the prior year audited Net Position (Deficit), End of Fiscal Year, if the prior year audit is available.

## **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

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.

## **SBITA**

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

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

The following lease terminology 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.

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 150.702 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](mailto: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](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.

### **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.

#### **Lease Interest Expense**

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

#### **SBITA Interest Expense**

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

#### **Loss on Disposal of Capital Assets**

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

#### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **Lease Interest Expense**

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

### **SBITA Interest Expense**

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

### **Taxes and Assessments**

Report all expenses for taxes and assessments.

### **Judgments and Damages**

Report all expenses for judgments and damages.

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

**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 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.

#### **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**

**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.

### **Lease Interest Expense**

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

### **SBITA Interest Expense**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

**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.

### **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.

#### **Lease Interest Expense**

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

#### **SBITA Interest Expense**

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

#### **Loss on Disposal of Capital Assets**

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

#### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **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**

**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**

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.

### **Lease Interest Expense**

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

### **SBITA Interest Expense**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

## **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.

### **Ancillary Services**

#### **Inpatient**

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

### **Outpatient**

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

Include:

Ambulance  
Anesthesiology  
Blood Bank  
Central Services and Supplies  
Clinics  
Dialysis  
Electrocardiology  
Electromyography  
Emergency Room  
Home Health Services  
Inhalation Therapy  
Labor and Delivery  
Laboratories — Clinical  
Laboratories — Pathological

Laboratories — Other  
Laboratories — Pulmonary Function  
Nuclear Medicine  
Occupational Therapy  
Other Physical Medicine  
Pharmacy  
Physical Therapy  
Psychiatric Emergency Rooms  
Radiology — Diagnostic  
Radiology — Therapeutic  
Surgery and Recovery  
Surgical Day Care  
Other Ancillary Services

### **Other Patient Revenues**

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

### **Gross Patient Revenues**

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

### **Deductions from Patient Revenues**

#### **Charity Discounts**

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

#### **Donations for Indigent Care**

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

#### **Provisions for Bad Debts**

Report the amount provided for uncollectable accounts.

#### **Medicare Contractual Adjustments**

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

#### **Medi-Cal Contractual Adjustments**

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

**Other Contractual Adjustments**

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

**Other Deductions from Patient Revenues**

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

- Administrative Adjustments
- Policy Discounts

**Total Deductions from Patient Revenues**

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

**Capitation Premium Revenues**

**Medicare Capitation Premium Revenues**

Report the capitation premium revenues related to Medicare managed care.

**Medi-Cal Capitation Premium Revenues**

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

**Other Capitation Premium Revenues**

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

**Total Capitation Premium Revenues**

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

**Net Patient Revenues**

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

**Tuition and Other Educational Revenues**

Report revenues generated from tuition and other educational purposes.

Include:

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

### **Services, Commissions and Rentals**

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

Include:

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

### **Other Operating Revenues**

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

Include:

Donated Commodities	Sale of Scrap and Waste
Rebates and Refunds	

### **Total Operating Revenues**

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

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.

#### **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.

### **Lease Interest expense**

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

### **SBITA Interest Expense**

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

### **Intergovernmental Transfers Expense**

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

### **Maintenance of Restricted Funds Expenses**

Report expenses related to the investing activities of restricted funds.

### **Physicians' Offices and Other Rental Expenses**

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

### **Medical Office Building Expenses**

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

### **Child Care Services Expenses (Nonemployees)**

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

### **Family Housing Expenses**

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

### **Retail Operations Expenses**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **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 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.

### **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.

##### **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.

**Lease Interest expense**

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

### **SBITA Interest Expense**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

**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.

### **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.

##### **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.

#### **Lease Interest expense**

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

#### **SBITA Interest Expense**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **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).

#### **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.

#### **Lease Interest expense**

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

#### **SBITA Interest Expense**

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

### **Loss on Disposal of Capital Assets**

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

### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **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.

**Business**

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

**Industrial**

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

**Irrigation**

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

**Sales to Other Utilities for Resale**

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

**Interdepartmental**

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

**Other Water Sales Revenues**

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

**Water Services Revenues**

**Fire Prevention**

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

**Groundwater Replenishment**

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

**Connection Fees**

Report revenues from charges for water connection.

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

**Standby and Availability Charges**

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

**Service-Type Assessments**

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

### **Other Water Services Revenues**

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

### **Other Operating Revenues**

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

### **Total Operating Revenues**

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

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.

#### **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.

#### **Lease Interest expense**

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

#### **SBITA Interest Expense**

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

#### **Loss on Disposal of Capital Assets**

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

#### **Other Nonoperating Expenses**

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

### **Total Nonoperating Expenses**

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

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.

### **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.

**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.

#### **Lease Interest expense**

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

#### **SBITA Interest Expense**

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

#### **Loss on Disposal of Capital Assets**

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

#### **Other Nonoperating Expenses**

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

#### **Total Nonoperating Expenses**

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

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.

# 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.

Per GASB Statement No. 65, for refunding issues resulting in defeasance of debt, report the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources or a deferred inflow of resources. Recognize this difference as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. "Reacquisition price" is the amount required to repay previously issued debt in a refunding transaction.

“Net carrying amount” is the amount due at maturity, adjusted for any unamortized premium or discount related to the old debt, as well as any deferred outflow/inflow of resources associated with a derivative instrument used as an effective hedge of the old debt.

**Lease Interest expense**

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

**SBITA Interest Expense**

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

**Loss on Disposal of Capital Assets**

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

**Other Nonoperating Expenses**

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

**Total Nonoperating Expenses**

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

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.

**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.

### **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.

### **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.

### **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.

**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.

**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.

**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.

### **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).

**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.

## **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).

**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.

**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 or SBITA 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 or SBITA. 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.

**Principal and Interest on Lease Financing**

Report principal and interest payments made against liabilities related to intangible (right-to-use) leases.

**Principal and Interest on SBITA Financing**

Report principal and interest payments made against liabilities related to SBITA.

**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.

**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.

**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 or SBITA 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 or SBITA. 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.

**Principal and Interest on Lease Financing**

Report principal and interest payments made against liabilities related to intangible (right-to-use) leases.

**Principal and Interest on SBITA Financing**

Report principal and interest payments made against liabilities related to SBITA.

**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.

**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..

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.

#### **SBITA Financing**

Report the amount of financing applicable to current capital outlays for intangible SBITA. Both an expenditure and other financing source should be reported in the period the asset is initially recognized, measured on a basis consistent with the SBITA liability, and reported according to governmental fund accounting principles.

#### **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.

### **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**

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.

**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.

#### **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.

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 fiscal year the debt was issued.

### **Beginning Maturity Year**

Report the fiscal year the first principal payment is due.

### **Ending Maturity Year**

Report the fiscal year the last principal payment is due.

### **Principal Authorized**

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

### **Principal Issued to Date**

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

### **Principal Unspent**

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

### **Principal Payable, Beginning of Fiscal Year**

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

### **Adjustment to Principal in Current Fiscal Year**

Report any adjustment made during the current fiscal year. Include the current-year unamortized bond discount or premium of existing debt that was not previously reported or the current-year unamortized bond discount or premium of existing debt that is defeased in the current year.

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 or SBITA are not included on “long-term debt” forms and are entered directly on the financial statement forms.

Do not include commercial paper in this form. Any commercial paper liability should be entered directly on the financial statement forms.

The types of other long-term indebtedness in this form include loans, notes, and other debts, including lease-purchase agreements of 10 years or less, installment-purchase contracts, time warrants, judgments, and other claims.

Prior-year records with outstanding balances will roll forward into the current-year form. Existing debt that was not previously reported, including internal service fund debt, should be reported as follows:

1. Create a new form for the previously unreported debt.
2. Report the current-year outstanding principal balance as an Adjustment to Principal in Current Fiscal Year.
3. Describe the reason in Reason for Adjustment to Principal in Current Fiscal Year.

### **Specific Instructions**

Report each debt on a separate form. Report principal and interest payments on loans, notes, and other on this form. Information reported for each debt must be consistently reported throughout the term of the debt. It is important to properly classify the Purpose of Debt, Nature of Revenue Pledged, Debt Type, Year of Issue, and Principal Authorized for each new debt. The information reported will be published as reported by the local agency until maturity.

Governmental funds should also report principal and interest payments in the Debt Service section of the Statement of 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. 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 fiscal year the debt was incurred.

**Beginning Maturity Year**

Report the fiscal year the first principal payment is due.

**Ending Maturity Year**

Report the fiscal 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.

**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 fiscal year the construction debt was financed.

**Beginning Maturity Year**

Report the fiscal year the first principal payment is due.

**Ending Maturity Year**

Report the fiscal 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.

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.

### **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 fiscal year the first principal payment is due.

**Ending Maturity Year (YYYY)**

Report the fiscal 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**

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 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.

**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. Provide a footnote describing what is included on this line.

**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. Provide a footnote describing what is included on this line.

**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)**

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.

**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 within one year 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 not expected to be received within one year over the entire lease term. Do not include leases that are excluded from intangible (right-to-use) lease definition.

### **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 in GASB Statement No. 87.

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

**SBITA Assets (Subscriber)**

Report the amount of intangible assets resulting from SBITA, recognized at the commencement of the arrangement. The asset should be measured consistently with the related subscription liability and amortized over the subscription term. Do not include SBITA that are excluded from SBITA definition in GASB Statement No. 96.

**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

Provide a footnote describing what is included on this line.

**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 this line.

**Less: Accumulated Depreciation/Amortization**

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

**Net Pension Asset**

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

**Net OPEB Asset**

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

**Other Noncurrent Assets 1, 2**

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

**Total Noncurrent Assets**

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

**Total Assets**

The electronic report will calculate Total Assets for each fund type. If preparing a paper report, enter the sum of Total Current Assets and Total Noncurrent Assets for each fund type.

**Deferred Outflows of Resources****Related to Pensions**

Per GASB Statement No. 68, report decreases in net pension liability that were not included in pension expense. Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

**Related to OPEB**

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense. Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

**Related to Debt Refunding**

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

**Other Deferred Outflows of Resources**

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### **Total Deferred Outflows of Resources**

The electronic report will calculate Total Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of all Deferred Outflows of Resources reporting categories for each fund type.

### **Total Assets and Deferred Outflows of Resources**

The electronic report will calculate Total Assets and Deferred Outflows of Resources for each fund type. If preparing a paper report, enter the sum of Total Assets and Total Deferred Outflows of Resources for each fund type.

### **Liabilities**

#### **Current Liabilities**

##### **Accounts Payable**

Report amounts owed on open account to private persons or organizations for goods and services furnished to the local agency. Do not include amounts owed to other funds or to other governments.

##### **Contracts and Retainage Payable**

Report amounts due from the local agency arising from contractual obligations including money earned by a contractor but not paid until completion of construction or at agreed-upon stages or dates.

##### **Interest Payable**

Report unpaid interest on bonds and loans that have reached or passed their maturity date(s). Report interest accrued but not due until a later date.

##### **Due to Other Funds**

Report amounts due to other funds within the 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.

### **Lease Liability**

Report the present value of lease payments to be made within one year of the lease term for intangible (right-to-use) lease assets. Do not include leases that are excluded from intangible (right-to-use) lease definitions in GASB Statement No. 87, such as lease-purchase agreements and short-term leases (see Definitions and Terminology in the instructions).

### **SBITA Liability**

Report the present value of subscription payments to be made within one year of the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

### **Other Long-Term Liabilities, Due Within One Year**

Report all other long-term liabilities that are expected to be paid within one year. Do not include deposits and advances, accrued compensated absences, or long-term debt (from the debt forms). Provide a footnote describing what is included on this line.

### **Other Current Liabilities 1, 2**

Report other current liabilities for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

### **Total Current Liabilities**

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

## **Noncurrent Liabilities**

### **Deposits and Advances**

Report amounts held by the local entity as security or collateral that are not expected to be repaid within one year.

### **Compensated Absences**

Report compensated absences that are not expected to be paid within one year.

### **General Obligation Bonds**

The electronic report will calculate General Obligation Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-Term Debt forms for General Obligation Bonds debt type for enterprise and internal service fund types.

### **Revenue Bonds**

The electronic report will calculate Revenue Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-Term Debt forms for Revenue Bonds debt type for enterprise and internal service fund types.

### **Certificates of Participation**

The electronic report will calculate Certificates of Participation for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-Term Debt forms for Certificates of Participation debt type for enterprise and internal service fund types.

### **Other Bonds**

The electronic report will calculate Other Bonds for each fund type. If preparing a paper report, enter the sum of all Principal Payable, Noncurrent Portion from the Long-Term Debt forms for Pension Obligation Bonds and Other Agency Debt debt types for enterprise and internal service fund types.

### **Loans (Other Long-Term Debt)**

The electronic report will calculate Loans (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Loans debt type for enterprise and internal service fund types.

### **Notes (Other Long-Term Debt)**

The electronic report will calculate Notes (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Notes debt type for enterprise and internal service fund types.

### **Other (Other Long-Term Debt)**

The electronic report will calculate Other (Other Long-Term Debt) for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Other Long-Term Debt forms for Other debt type for enterprise and internal service fund types.

### **Construction Financing – Federal**

The electronic report will calculate Construction Financing – Federal for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Construction Financing forms for Federal financing for enterprise and internal service fund types.

### **Construction Financing – State**

The electronic report will calculate Construction Financing – State for each fund type. If preparing a paper report, enter the sum of all Principal Outstanding, Noncurrent Portion from the Construction Financing forms for State financing for enterprise and internal service fund types.

### **Lease Liability**

Report the present value of lease payments not to be made within one year of the lease term for intangible (right-to-use) lease assets. Do not include leases that are excluded from intangible (right-to-use) lease definitions in GASB Statement No. 87, such as lease-purchase agreements and short-term leases (see Definitions and Terminology in the instructions).

### **SBITA Liability**

Report the present value of subscription payments not to be made within one year of the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

### **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.

##### **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 in GASB Statement No. 87.

### **Capital Assets**

#### **Land**

Report the cost or, if acquired by gift, the appraised value at the date received, of land.

#### **Buildings and Improvements**

Report the cost or, if acquired by gift, the appraised value at the date received, of all permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the local agency to leased property.

#### **Equipment**

Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.

### **Infrastructure**

Report the cost or, if acquired by gift, the appraised value at the date received, of all long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

### **Intangible Assets – Amortizable**

Report the cost or, if acquired by gift, the appraised value at the date received, of all resources that have all of these characteristics:

- a. Lack of physical substance
- b. Nonfinancial nature
- c. Initial useful life extending beyond a single reporting period
- d. Useful life is not indefinite

### **Lease Assets (Lessee)**

Report the intangible (right-to-use) lease asset recorded at the present value of lease payments along with any direct costs for placing into service. Do not include leases that are excluded from intangible (right-to-use) lease definition in GASB Statement No. 87.

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

### **SBITA Assets (Subscriber)**

Report the amount of intangible assets resulting from SBITA, recognized at the commencement of the arrangement. The asset should be measured consistently with the related subscription liability and amortized over the subscription term.

Do not include SBITA that are excluded from intangible (right-to-use) SBITA definition in GASB Statement No. 96.

### **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 this line.

**Less: Accumulated Depreciation/Amortization**

Report the amount of depreciation and amortization to date. Enter the amount as a negative value.

**Net Pension Asset**

Report the excess of a pension plan's fiduciary net position over the total pension liability, if applicable.

**Net OPEB Asset**

Report the excess of an other postemployment benefit (OPEB) plan's fiduciary net position over the total OPEB liability, if applicable.

**Other Noncurrent Assets 1, 2, 3**

Report other noncurrent assets for which a specific reporting category has not otherwise been provided. Provide a footnote describing what is included on these lines.

**Total Noncurrent Assets**

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

**Deferred Outflows of Resources**

**Related to Pensions**

Per GASB Statement No. 68, report decreases in net pension liability that were not included in pension expense. Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

**Related to OPEB**

Per GASB Statement No. 75, report decreases in net OPEB liability that were not included in OPEB expense. Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

**Related to Debt Refunding**

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

### **Other Deferred Outflows of Resources**

Report the consumption of assets that is applicable to future reporting periods. An example is a decrease in fair value of hedging derivatives. Do not include deferred outflows of resources related to pensions, OPEB, or debt refunding. Provide a footnote describing what is included on this line.

### **Total Deferred Outflows of Resources**

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

### **Total Noncurrent Assets and Deferred Outflows of Resources**

The electronic report will calculate Total Noncurrent Assets and Deferred Outflows of Resources. If preparing a paper report, enter the sum of Total Noncurrent Assets and Total Deferred Outflows of Resources.

### **Noncurrent Liabilities**

#### **Deposits and Advances**

Report amounts held by the local entity as security or collateral.

#### **Compensated Absences**

Report compensated absences.

#### **General Obligation Bonds**

The electronic report will calculate General Obligation Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-Term Debt forms for General Obligation Bonds debt type for the governmental fund type.

#### **Revenue Bonds**

The electronic report will calculate Revenue Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-Term Debt forms for Revenue Bonds debt type for the governmental fund type.

#### **Certificates of Participation**

The electronic report will calculate Certificates of Participation. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-Term Debt forms for Certificates of Participation debt type for the governmental fund type.

#### **Other Bonds**

The electronic report will calculate Other Bonds. If preparing a paper report, enter the sum of all Principal Payable, End of Fiscal Year from the Long-Term Debt forms for Pension Obligation Bonds and Other Agency Debt debt types for the governmental fund type.

### **Loans (Other Long-Term Debt)**

The electronic report will calculate Loans (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Loans debt type for the governmental fund type.

### **Notes (Other Long-Term Debt)**

The electronic report will calculate Notes (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Notes debt type for the governmental fund type.

### **Other (Other Long-Term Debt)**

The electronic report will calculate Other (Other Long-Term Debt). If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Other Long-Term Debt forms for Other debt type for the governmental fund type.

### **Construction Financing – Federal**

The electronic report will calculate Construction Financing – Federal. If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Construction Financing forms for Federal financing for the governmental fund type.

### **Construction Financing – State**

The electronic report will calculate Construction Financing – State. If preparing a paper report, enter the sum of all Principal Outstanding, End of Fiscal Year from the Construction Financing forms for State financing for the governmental fund type.

### **Lease Liability**

Report the present value of lease payments expected to be made during the lease term for intangible (right-to-use) lease assets. Do not include leases that are excluded from intangible (right-to-use) lease definitions in GASB Statement No. 87, such as lease-purchase agreements and short-term leases (see Definitions and Terminology in the instructions).

### **SBITA Liability**

Report the present value of subscription payments to be made during the subscription term for intangible (right-to-use) SBITA assets. Do not include subscriptions that are excluded from intangible (right-to-use) subscription definitions in GASB Statement No. 96, such as short-term SBITA or contract is considered a transfer ownership of the underlying assets.

### **Lease Obligations (Purchase Agreements)**

The electronic report will calculate Lease Obligations (Purchase Agreements). 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 (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**

<b>Allocation REQUIRED</b>	<b>Suggested Allocation Base</b>
Buildings	Square feet occupied
Building Maintenance	Square feet occupied
Communications	Percent of usage
Corporation Yard	Percent of usage
Damage Settlements	Direct identification
Fidelity Bonding Program	Number of bonded employees
General Services	See specific type of service
Health Insurance	Number of employees
Insurance	Breakdown from insurance carrier; if not available, use operating costs of direct 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
<b>Allocation OPTIONAL</b>	<b>Suggested OPTIONAL Allocation Base</b>
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.

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>1976 Park Bond</b>	Intergovernmental – State – Other State Grants - Other
<b>1980 Park Bond</b>	Intergovernmental – State – Other State Grants - Other
<b>AB2766 – Air Quality Grant</b>	Intergovernmental – State – Other State Grants - Other
<b>Abandoned Vehicle</b>	Intergovernmental – State – Other State Grants - Other
<b>Abatement of Weeds</b>	Charges for Current Services – Weed and Lot Cleaning Charges
<b>Accident Reports</b>	Charged for Current Services – Special Police Department Services
<b>Admission Tax</b>	Taxes – Admission Tax
<b>Air Quality Grant</b>	Intergovernmental – State – Other State Grants - Other
<b>Aircraft Taxes</b>	Taxes – Other Taxes – Other
<b>Airport Grant (State)</b>	Intergovernmental – State – Other State Grants - Other
<b>Alarm System Franchise</b>	Taxes - Franchise
<b>Alcoholic Beverage License Fee</b>	Intergovernmental – State – Other State Grants - Other
<b>Ambulance Fee</b>	Charges for Current Services – First Aid and Ambulance Charges
<b>Ambulance Service Charge</b>	Charges for Current Services – First Aid and Ambulance Charges
<b>Animal Licenses</b>	Licenses and Permits – Animal Licenses

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Animal Shelter Fee</b>	Charges for Current Services – Animal Shelter Fees and Charges
<b>Annexation Filing Fees</b>	Charges for Current Services – Other Charges or Current Services
<b>Anti-Litter Grant (Federal)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Appeal Fee</b>	Charges for Current Services – Other Charges for Current Services
<b>Application Fee</b>	Charges for Current Services – Other Charges for Current Services
<b>Architectural Review Fees</b>	Charges for Current Services – Plan Checking Fees
<b>Assessments (Fire)</b>	Special Benefit Assessments – Fire
<b>Assessments (Other)</b>	Special Benefit Assessments – Other Special Benefit Assessments
<b>Assessments (Paramedics)</b>	Special Benefit Assessments – Paramedics
<b>Assessments (Police)</b>	Special Benefit Assessments – Police
<b>Assessments (Street Lighting)</b>	Special Benefit Assessments – Lighting
<b>Asset Seizures</b>	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
<b>Aviation Grants (Federal)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Aviation Grants (State)</b>	Intergovernmental – State – Other State Grants – Other
<b>Bedroom Tax</b>	Taxes – Construction Development Taxes
<b>Benefit Assessment – Fire</b>	Special Benefit Assessments – Fire
<b>Benefit Assessment – Lighting</b>	Special Benefit Assessments – Lighting
<b>Benefit Assessment – Paramedic</b>	Special Benefit Assessments – Paramedics
<b>Benefit Assessment – Police</b>	Special Benefit Assessments – Police
<b>Bicycle License</b>	Licenses and Permits – Bicycle Licenses
<b>Bingo Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Birth Certificates</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Black Gold Library Grant</b>	Intergovernmental – State – Other State Grants – Other
<b>Blind Veterans Property Tax</b>	Intergovernmental – State – Other State Grants – Other
<b>Book – Fines</b>	Charges for Current Services – Library Fines and Fees
<b>Book – Lost or Damaged</b>	Charges for Current Services – Library Fines and Fees
<b>Book – Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Building Permits</b>	Licenses and Permits – Construction Permits
<b>Building Permits – Penalties</b>	Licenses and Permits – Construction Permits
<b>Building Rentals</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Building License – Penalties</b>	Taxes – Business License Taxes
<b>Building License – Tax</b>	Taxes – Business License Taxes
<b>Cable TV Application Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Cable TV Franchise</b>	Taxes – Franchises
<b>Cafeteria Revenue</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>California Council on Criminal Justice</b>	Intergovernmental – Federal – Other Federal Grants
<b>Candidate Filing Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Cash Overage</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Cemetery Revenues</b>	Charges for Current Services – Cemetery Revenues
<b>Certificates of Participation Proceeds</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Certification and Filing Fees</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Certified Copies</b>	Charges for Current Services – Other Charges for Current Services
<b>Charges for Current Services – Miscellaneous</b>	Charges for Current Services – Other Charges for Current Services
<b>Cigarette Tax</b>	Taxes – Other Taxes – Other
<b>Civil Defense Grant (Federal)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Civil Defense Grant (State)</b>	Intergovernmental – State – Other State Grants – Other
<b>Code Compliance Fees</b>	Charges for Current Services – Engineering Fees, Inspection and Other Charges
<b>Community Center Rentals</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Community Development Block Grant</b>	Intergovernmental – Federal – Community Development Block Grant
<b>Compensation Insurance Reimbursement</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Concessions</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Concessions (Park and Recreation)</b>	Revenue from Use of Money and Property – Rents, and Concessions
<b>Condominium Conversion Fees</b>	Taxes – Other Taxes – Other
<b>Connection Fees – Sewer</b>	Charges for Current Services – Sewer Connection Fees
<b>Connection Fees – Water</b>	Charges for Current Services – Water Connection Fees
<b>Construction Development Fees</b>	Taxes – Construction Development Taxes
<b>Construction Permits</b>	Licenses and Permits – Construction Permits
<b>Construction Tax</b>	Taxes – Construction Development Taxes
<b>Contractor Reimbursement</b>	Charges for Current Services – Other Charges for Current Services
<b>Copy Fees</b>	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>County Grant of State Gasoline Tax</b>	Intergovernmental – County – County Grants of State Gasoline Tax
<b>County Grants</b>	Intergovernmental – County – Other County Grants
<b>Court Fines</b>	Fines, Forfeitures, and Penalties – Other Fines
<b>Crossing Guards</b>	Charges for Current Services – Other Charges for Current Services
<b>Current Service Charges (Miscellaneous)</b>	Charges for Current Services – Other Charges for Current Services
<b>Damage Reimbursement</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Dance Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Day Care Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Death Certificates</b>	Charges for Current Services – Other Charges for Current Services
<b>Design Review</b>	Charges for Current Services – Plan Checking Fees
<b>Disabled Veterans Property Tax</b>	Intergovernmental – State – Other State Grants – Other
<b>Document Stamp Tax</b>	Taxes – Real Property Transfer Taxes
<b>Documented Vessel</b>	Intergovernmental – State – Other State Grants – Other
<b>Dog Licenses</b>	Licenses and Permits – Animal Licenses
<b>Donations</b>	Miscellaneous Revenues –Contributions from Nongovernmental Sources
<b>Drainage Fees</b>	Taxes – Construction Development Taxes
<b>Drainage Service</b>	Charges for Current Services – Other Charges for Current Services
<b>Dumping Charges – Refuse</b>	Charges for Current Services – Solid Waste Revenues
<b>EPA Grant</b>	Intergovernmental – Federal – Other Federal Grants
<b>Electric Franchise</b>	Taxes – Franchises
<b>Electric Revenues</b>	Charges for Current Services – Electric Revenues

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Electrical Permits</b>	Licenses and Permits – Construction Permits
<b>Elevator Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Employment Development Act Grants</b>	Intergovernmental – Federal – Other Federal Grants
<b>Encroachment Permits</b>	Licenses and Permits – Street and Curb Permits
<b>Engineering Field Inspection</b>	Charges for Current Services – Engineering Fees, Inspection and Other Charges
<b>Environmental Impact Report Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Equipment – Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Excavation Permits</b>	License and Permits – Construction Permits
<b>FAA Grant</b>	Intergovernmental – Federal – Other Federal Grants
<b>Facility Use Fees</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Federal Aid Urban (FAU) Grant</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Disaster Assistance</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Emergency Management Agency (FEMA)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Grants</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Revenue Sharing</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Safer Off-Systems</b>	Intergovernmental – Federal – Other Federal Grants
<b>Federal Safer Roads</b>	Intergovernmental – Federal – Other Federal Grants
<b>Field Rentals</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Filing and Certification Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Filming Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Financial Aid to Local Agencies</b>	Intergovernmental – State – Other State Grants – Other

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Fire Fighter Services</b>	Charges for Current Services – Special Fire Department Services
<b>Fire Inspection Fees</b>	Charges for Current Services – Special Fire Department Services
<b>Fire Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Firearms Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Fireworks Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Firing Range Revenue</b>	Charges for Current Services – Other Charges for Current Services
<b>First Aid Station Charge</b>	Charges for Current Services – First Aid and Ambulance Charges
<b>Fishing Boat Exemptions</b>	Intergovernmental – State – Other State Grants – Other
<b>Forfeitures</b>	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
<b>Franchise Fees</b>	Taxes – Franchises
<b>Gains on Sale of Securities</b>	Revenue from Use of Money and Property – Investment Earnings
<b>Garage Sale Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Garbage Collection</b>	Charges for Current Services – Solid Waste Revenues
<b>Garbage Franchise</b>	Taxes – Franchises
<b>Gas Franchise</b>	Taxes – Franchises
<b>Gas Revenues</b>	Charges for Current Services – Gas Revenues
<b>Gas Royalties</b>	Revenue from Use of Money and Property – Royalties
<b>Gas Tax (S&amp;H Code Sections 2106, 2107, 2107.5)</b>	Intergovernmental – State – Gasoline Tax
<b>Gas Tax Interest Income</b>	Revenue from Use of Money and Property – Investment Income
<b>Geothermal Revenues</b>	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Golf Fees</b>	Charges for Current Services – Golf Courses Fees
<b>Government Property – Damage</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Government Property – Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Grading Permits</b>	Licenses and Permits – Construction Permits
<b>Grants (County)</b>	Intergovernmental – County – Other County Grants
<b>Grants (Federal)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Grants (State)</b>	Intergovernmental – State – Other State Grants – Other
<b>Green Fees – Golf</b>	Charges for Current Services – Golf Courses Fees
<b>Gun Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Highway Carriers Uniform Business</b>	Intergovernmental – State – Other State Grants – Other
<b>Highway Construction (State) – SB 300</b>	Intergovernmental – State – Other State Grants – Other
<b>Highway Maintenance (Other than State)</b>	Charges for Current Services – Other Charges for Current Services
<b>Homeowners' Property Tax Relief</b>	Intergovernmental – State – Homeowners Property Tax Relief
<b>Hospital Revenues</b>	Charges for Current Services – Hospital Revenues
<b>Hotel Room Tax</b>	Taxes – Transient Occupancy Taxes
<b>House Moving Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Housing Revenues</b>	Charges for Current Services – Housing Revenues
<b>Hydrant Rental</b>	Charges for Current Services – Water Service Charges
<b>Impact Fees – Parks, Traffic, Capital Improvements</b>	Taxes – Construction Development Taxes
<b>In-Lieu Taxes</b>	Other Taxes In-Lieu
<b>In-Lieu Parking Tax</b>	Other Taxes In-Lieu

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Industrial Waste License (Permits)</b>	Licenses and Permits – Other Licenses and Permits
<b>Inspection Fees</b>	Charges for Current Services – Engineering Fees, Inspection and Other Charges
<b>Inspections (Fire Departments)</b>	Charges for Current Services – Special Fire Department Services
<b>Insurance Rebates</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Insurance Recoveries on Damaged Property</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Insurance Refunds or Dividends</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Interest Income</b>	Revenue from Use of Money and Property – Investment Income
<b>Interest and Penalties on Delinquent Taxes</b>	Taxes – Interest, Penalties and Delinquent Tax
<b>Investment Income</b>	Revenue from Use of Money and Property – Investment Income
<b>Land Rentals</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Land Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Land and Water Conservation Grant</b>	Intergovernmental – Federal – Other Federal Grants
<b>Lease Financing Proceeds (Right to Use Leases) - Lessee</b>	Other Financing Sources (Uses) – Lease Financing
<b>Lease Revenue (Nonoperating) – Lessor</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Lease Sale Proceeds (Lease Purchase Agreements)</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Library Fees (from County)</b>	Charges for Current Services – Library Fines and Fees

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Library Fines and Fees</b>	Charges for Current Services – Library Fines and Fees
<b>Library Grant (SB358)</b>	Intergovernmental – State – Other State Grants – Other
<b>Licenses and Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Lighting Benefit Assessment</b>	Special Benefit Assessments – Lighting
<b>Litter Control Grant</b>	Intergovernmental – State – Other State Grants – Other
<b>Livestock Tax</b>	Taxes – Other Taxes – Other
<b>Loans</b>	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
<b>Local Agency Reimbursement Fund</b>	Intergovernmental – State – Other State Grants – Other
<b>Local Transportation Fund (LTF) – Transit</b>	Taxes – Transportation Taxes – Transit
<b>Local Transportation Fund (LTF) – Nontransit Purposes</b>	Taxes – Transportation Taxes – Nontransit
<b>Losses on Sale of Securities</b>	Revenue from Use of Money and Property – Investment Earnings
<b>Lot Cleaning</b>	Charges for Current Services – Weed and Lot Cleaning Charges
<b>Maintenance of State Highways</b>	Charges for Current Services – Other Charges for Current Services
<b>Mandated Cost Reimbursements</b>	Intergovernmental – State – Mandated Cost
<b>Map Checking Fees</b>	Charges for Current Services – Plan Checking Fees
<b>Map Sales</b>	Charges for Current Services – Other Charges for Current Services
<b>Marina Charges</b>	Charges for Current Services – Other Charges for Current Services
<b>Mechanical Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Microfilming Charges</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Mineral Royalties</b>	Revenue from Use of Money and Property – Royalties
<b>Miscellaneous Licenses and Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Miscellaneous Revenues</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Mobile Home Fees</b>	Licenses and Permits – Other Licenses and Permits
<b>Motel/Hotel Tax</b>	Taxes – Transient Occupancy Taxes
<b>Motion Picture Exemptions</b>	Intergovernmental – State – Other State Grants – Other
<b>Museum Fees</b>	Charges for Current Services – Parks and Recreation Fees
<b>Notes</b>	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
<b>Occupancy Tax (Transient Lodging)</b>	Taxes – Transient Occupancy Taxes
<b>Off-Systems Road Grant</b>	Intergovernmental – State – Other State Grants – Other
<b>Off-Highway Motor Vehicle In-Lieu Fee</b>	Intergovernmental – State – Off-Highway Motor Vehicle In-Lieu Fee
<b>Oil Royalties</b>	Revenue from Use of Money and Property – Royalties
<b>Open Space Grant</b>	Intergovernmental – State – Other State Grants – Other
<b>Other County Grants</b>	Intergovernmental – County – Other County Grants
<b>Other Nonproperty Taxes</b>	Taxes – Other Taxes – Other
<b>P.O.S.T.</b>	Intergovernmental – State – Peace Officers Standards and Training
<b>Parade Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Paramedic Benefit Assessment</b>	Special Benefit Assessments – Paramedics
<b>Park Acquisition – 1976 Bond Park Act</b>	Intergovernmental – State – Other State Grants – Other
<b>Park Development Tax</b>	Taxes – Construction Development Taxes

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Park Improvement – State Grant</b>	Intergovernmental – State – Other State Grants – Other
<b>Park Revenue</b>	Charges for Current Services – Parks and Recreation Fees
<b>Park Maintenance Charges</b>	Charges for Current Services – Other Charges for Current Services
<b>Parking Facilities Revenue</b>	Charges for Current Services – Parking Facility Charges
<b>Parking Fines</b>	Fines, Forfeitures, and Penalties – Other Fines
<b>Parking Lot Revenue</b>	Charges for Current Services – Parking Facility Charges
<b>Parking Meter Revenue</b>	Charges for Current Services – Parking Facility Charges
<b>Parking Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Parking Tax</b>	Taxes – Parking Tax
<b>Pay Phone (Concession)</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Pay Phone (Reimbursement)</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Payment for City Damages</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Peace Officers Standards and Training</b>	Intergovernmental – State – Peace Officers Standards and Training
<b>Penalties (Other Than Delinquent Taxes)</b>	Fines, Forfeitures, and Penalties – Forfeitures and Penalties
<b>Penalties on Delinquent Property Taxes</b>	Taxes – Interest, Penalties, and Delinquent Taxes
<b>Personal Property Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Photocopy Sales</b>	Charges for Current Services – Other Charges for Current Services
<b>Piers</b>	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Pipelines Franchise</b>	Taxes – Franchises
<b>Planning Fees (Checking)</b>	Charges for Current Services – Plan Checking Fees
<b>Planning Project Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Plumbing Permits</b>	Licenses and Permits – Construction Permits
<b>Police Benefit Assessment</b>	Special Benefit Assessments – Police
<b>Police Department Services</b>	Charges for Current Services – Special Police Department Services
<b>Police Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Prisoners – City Care of Department Services</b>	Charges for Current Services – Special Police
<b>Proceeds of Certificates of Participation</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Proceeds of General Obligation Bonds</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Proceeds of Long-Term Notes</b>	Other Financing Sources (Uses) – Construction and Other Long-Term Debt
<b>Proceeds of Revenue Bonds</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Property Lease</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Property Tax – Current – Secured</b>	Taxes – Secured and Unsecured Property Taxes
<b>Property Tax – Current – Unsecured</b>	Taxes – Secured and Unsecured Property Taxes
<b>Property Tax – Prior – Secured</b>	Taxes – Property Taxes – Prior
<b>Property Tax – Prior – Unsecured</b>	Taxes – Property Taxes – Prior
<b>Property Transfer Tax</b>	Taxes – Real Property Transfer Taxes
<b>Public Telephone Revenue Concessions</b>	Revenue from Use of Money and Property – Rents, Leases, and Concession
<b>Public Works Repair Fee</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Publication Sales</b>	Charges for Current Services – Other Charges for Current Services
<b>Quasi-External Transactions</b>	Charges for Current Services – Quasi-External Transactions
<b>Quimby Act (Park Development – Taxes)</b>	Taxes – Construction Development Taxes
<b>Racehorse Tax</b>	Taxes – Other Taxes – Other
<b>Real Property Sales</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Real Property Transfer Tax</b>	Taxes – Real Property Transfer Taxes
<b>Recreation Revenue</b>	Charges for Current Services – Parks and Recreation Fees
<b>Recreational Programs</b>	Charges for Current Services – Parks and Recreation Fees
<b>Recycling Grant (AB939)</b>	Intergovernmental – State – Other State Grants – Other
<b>Recycling Revenue</b>	Charges for Current Services – Solid Waste Revenues
<b>Redevelopment Agency – Reimbursement Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Redevelopment Agency – Contribution</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Refunds</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Refuse Collection</b>	Charges for Current Services – Solid Waste Revenues
<b>Refuse Dump Charges</b>	Charges for Current Services – Solid Waste Revenues
<b>Refuse Franchise</b>	Taxes – Franchises
<b>Refuse Sales</b>	Charges for Current Services – Sales of Refuse
<b>Reimbursed Expenses – Current Year (Not Interfund)</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Reimbursed Expenses – Prior Year (Not Interfund)</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Rents and Concessions</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Rental of Properties</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Residential Inspections</b>	Charges for Current Services – Engineering Fees, Inspection and Other Charges
<b>Residential Rental Tax</b>	Taxes – Other Taxes – Other
<b>Revenues from Miscellaneous Use of Money and Property</b>	Revenue from Use of Money and Property – Other Revenue from Use of Money and Property 1 or 2
<b>Royalties</b>	Revenue from Use of Money and Property – Royalties
<b>Safer Roads (Federal Grant)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Sale of General Obligation Bonds</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Sale of Real and Personal Property</b>	Other Financing Sources (Uses) – Proceeds from Sale of Capital Assets
<b>Sale of Refuse</b>	Charges for Current Services – Sales of Refuse
<b>Sale of Revenue Bonds</b>	Other Financing Sources (Uses) – Long-Term Debt - Bonds, COP, and Other Agency Debt
<b>Sales Tax Reimbursement(R&amp;T Code Section 2230)</b>	Intergovernmental – State – Other State Grants – Other
<b>Sales and Use Taxes</b>	Taxes – Sale and Use Taxes
<b>Sales of Maps and Publications</b>	Charges for Current Services – Other Charges for Current Services
<b>Sales of Water</b>	Charges for Current Services – Water Service Charges
<b>SB 300 Revenue (Sections 2126 and 2127)</b>	Intergovernmental – State – Other State Grants – Other
<b>Senior Citizens' Nutrition Grant</b>	Intergovernmental – Federal – Other Federal Grants

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Service Installations – Sewer</b>	Charges for Current Services – Sewer Connection Fees
<b>Sewer Connection Fee</b>	Charges for Current Services – Sewer Connection Fees
<b>Sewer Permits</b>	Licenses and Permits – Construction Permits
<b>Sewer Service Charge</b>	Charges for Current Services – Sewer Service Charges
<b>Shooting Range Revenue</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Sign Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Solar Permits</b>	Licenses and Permits – Construction Permits
<b>Spa Permits</b>	Licenses and Permits – Construction Permits
<b>Special Activities Fee</b>	Licenses and Permits – Other Licenses and Permits
<b>Special Benefit Assessments – Fire</b>	Special Benefit Assessments – Fire
<b>Special Benefit Assessments – Lighting</b>	Special Benefit Assessments – Lighting
<b>Special Benefit Assessments – Paramedics</b>	Special Benefit Assessments – Paramedics
<b>Special Benefit Assessments – Police</b>	Special Benefit Assessments – Police
<b>Special Benefit Assessments – Other Benefit</b>	Special Benefit Assessments – Other Special Assessments
<b>Special Community Service Charges</b>	Charges for Current Services – Other Charges for Current Services
<b>Special Events Fee</b>	Licenses and Permits – Other Licenses and Permits
<b>Special Fire Department Services</b>	Charges for Current Services – Special Fire Department Services
<b>Special Police Department Services</b>	Charges for Current Services – Special Police Department Services
<b>Special Public Works Services</b>	Charges for Current Services – Other Charges for Current Services

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Special Supplemental Subvention</b>	Intergovernmental – State – Other Intergovernmental – State
<b>Stables</b>	Charges for Current Services – Other Charges for Current Services
<b>Stadium Revenues</b>	Charges for Current Services – Stadium Revenues
<b>State Alcoholic Beverage License</b>	Intergovernmental – State – Other State Grants – Other
<b>State Cigarette Tax</b>	Intergovernmental – State – Other State Grants – Other
<b>State Gas Tax (S&amp;H Code Sections 2106, 2107, 2107.5)</b>	Intergovernmental – State – Gasoline Tax
<b>State Grants</b>	Intergovernmental – State – Other State Grants – Other
<b>State Highway Construction</b>	Intergovernmental – State – Other State Grants – Other
<b>State Highway Maintenance</b>	Intergovernmental – State – Other State Grants – Other
<b>State Homeowners' Property Tax Relief</b>	Intergovernmental – State – Homeowners Property Tax Relief
<b>State Mandated Cost</b>	Intergovernmental – State – Mandated Cost
<b>State Subvention (Property Tax) – HOPTR</b>	Intergovernmental – State – Homeowners Property Tax Relief
<b>State Transit Assistance Funds – Transit</b>	Taxes – Transportation Taxes – Transit
<b>State Transit Assistance Funds – Nontransit</b>	Taxes – Transportation Taxes – Nontransit
<b>Storm Drain Fee</b>	Taxes – Construction Development Taxes
<b>Street Lighting Assessments</b>	Special Benefit Assessments – Lighting
<b>Street Sweeping Reimbursement</b>	Charges for Current Services – Street, Sidewalk, and Curb Repair Charges
<b>Street Tree Fees</b>	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Street and Curb Permits</b>	Licenses and Permits – Street and Curb Permits
<b>Street, Sidewalk, and Curb Repairs</b>	Charges for Current Services – Street, Sidewalk, and Curb Repair Charges
<b>Subdivision Fees</b>	Charges for Current Services – Zoning Fees and Subdivision Fees
<b>Subpoena Fee</b>	Charges for Current Services – Other Charges for Current Services
<b>Subscription-Based Information Technology Arrangement (SBITA) Financing</b>	Other Financing Sources (Uses) – SBITA Financing
<b>Subvention (Property Tax) HOPTR</b>	Intergovernmental – State – Homeowners Property Tax Relief
<b>Supplemental Roll – Secured and Unsecured</b>	Taxes – Supplemental Roll Secured and Unsecured Property Taxes
<b>Supplemental Roll – Voter-Approved Indebtedness</b>	Taxes – Supplemental Roll Voter-Approved Indebtedness Property Taxes
<b>Supplemental Roll – Prior Years</b>	Taxes – Supplemental Roll Property Taxes – Prior
<b>Swap Meet Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Swimming Pool Revenue</b>	Charges for Current Services – Parks and Recreation Fees
<b>Tax Deeded Sales</b>	Taxes – Property Taxes – Prior
<b>Tax Redemption</b>	Taxes – Property Taxes – Prior
<b>Taxes – Business License</b>	Taxes – Business License Taxes
<b>Taxes – Levied for Voter Approval</b>	Taxes – Voter-Approved Indebtedness Property Taxes
<b>Taxes – Livestock</b>	Taxes – Other Property Taxes
<b>Taxes – Property Transfer</b>	Taxes – Real Property Transfer Taxes
<b>Taxes – Race House</b>	Taxes – Other Property Taxes
<b>Taxes – Sales and Use</b>	Taxes – Sale and Use Taxes
<b>Taxes – In-Lieu</b>	Other Taxes In-Lieu

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Taxi Franchise</b>	Taxes – Franchises
<b>Timber Yield Tax</b>	Taxes – Other Taxes – Other
<b>Traffic Safety Grant (Federal)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Traffic Grant (State)</b>	Intergovernmental – State – Other State Grants – Other
<b>Transient Lodging Tax</b>	Taxes – Transient Occupancy Taxes
<b>Transit Revenues</b>	Charges for Current Services – Transit Revenues
<b>Transportation Development Act</b>	Taxes – Transportation Taxes – Transit (TDA)
<b>Transportation Tax (Nontransit)</b>	Taxes – Transportation Taxes – Nontransit
<b>Transportation Tax (Transit)</b>	Taxes – Transportation Tax – Transit
<b>TV Franchise</b>	Taxes – Franchises
<b>Urban Development (Federal Grant)</b>	Intergovernmental – Federal – Other Federal Grants
<b>Use Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Utility Billing Service</b>	Charges for Current Services – Other Charges for Current Services
<b>Utility Users Tax</b>	Taxes – Utility Users Taxes
<b>Variance Permits</b>	Licenses and Permits – Other Licenses and Permits
<b>Vehicle Code Fines</b>	Fines, Forfeitures, and Penalties – Vehicle Code Fines
<b>Vehicle License Fees Collection in Excess</b>	Intergovernmental – State – Other Intergovernmental - State
<b>Vending Machine Revenue</b>	Revenue from Use of Money and Property – Rents, Leases, and Concessions
<b>Vital Statistics</b>	Charges for Current Services – Other Charges for Current Services
<b>Voter-Approved Property Taxes</b>	Taxes – Voter-Approved Indebtedness Property Taxes
<b>Wharf Fees</b>	Charges for Current Services – Other Charges for Current Services

List of City Revenues and Expenditures (continued)

<b>Revenue/Other Financing Source</b>	<b>Reporting Category</b>
<b>Waste Collection</b>	Charges for Current Services – Solid Waste Revenues
<b>Water Connection Fees</b>	Charges for Current Services – Water Connection Fees
<b>Water Service Charges</b>	Charges for Current Services – Water Service Charges
<b>Weed Abatement</b>	Charges for Current Services – Weed and Lot Cleaning Charges
<b>Workers Compensation</b>	Miscellaneous Revenues – Other Miscellaneous Revenues
<b>Workforce Investment Act (WIA)</b>	Intergovernmental – Federal – Workforce Investment Act (WIA)
<b>Xerox (photocopy) Fees</b>	Charges for Current Services – Other Charges for Current Services
<b>Youth Services Grant</b>	Intergovernmental State – Other State Grants – Other
<b>Zoning Fees</b>	Charges for Current Services – Zoning Fees and Subdivision Fees

**City Expenditures**

Report all expenditures on the Statement of Net Expenditures forms.

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Advertising (Community Promotion)</b>	Community Development – Community Promotion
<b>Agent Fee – Report with Interest</b>	Allocate
<b>Airports</b>	Transportation – Airports
<b>Ambulance Service</b>	Public Safety – Emergency Medical Service
<b>Animal Regulation</b>	Public Safety – Animal Regulation
<b>Annual Audit (Auditor’s Fee)</b>	General Government – Management and Support
<b>Art Exhibits</b>	Culture and Leisure – Museums
<b>Assessing and Collecting Fees</b>	General Government – Legislative
<b>Auditorium</b>	Culture and Leisure – Community Centers and Auditoriums
<b>Bikeways</b>	Transportation – Streets/Highways/Storm Drains
<b>Boards</b>	General Government – Management and Support
<b>Bridge Construction and Repair</b>	Transportation – Streets/Highways/Storm Drains
<b>Building Inspection</b>	Community Development – Construction and Engineering Regulation
<b>Building Maintenance</b>	Allocate
<b>Building Regulation</b>	Community Development – Construction and Engineering Regulation
<b>Buildings</b>	Allocate
<b>Cable T.V.</b>	Community Development – Other Community Development 1 or 2
<b>Capital Improvements</b>	Allocate
<b>Cemeteries</b>	Health – Cemeteries
<b>Central Services (Department)</b>	Allocate

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Chamber of Commerce</b>	Community Development – Community Promotion
<b>Christmas Decorations</b>	Community Development – Community Promotion
<b>City Administrative Officer</b>	General Government – Management and Support
<b>City Attorney</b>	General Government – Legislative
<b>City Clerk</b>	General Government – Legislative
<b>City Controller</b>	General Government – Management and Support
<b>City Council</b>	General Government – Legislative
<b>City Engineer</b>	Community Development – Construction and Engineering Regulation
<b>City Finance Officer</b>	General Government – Management and Support
<b>City Hall Improvement</b>	Allocate
<b>City Manager</b>	General Government – Management and Support
<b>City Prosecutor</b>	General Government – Management and Support
<b>City Treasurer</b>	General Government – Management and Support
<b>Civic Auditorium (Rent Payment)</b>	Culture and Leisure – Community Centers and Auditoriums
<b>Civil Defense</b>	Public Safety – Disaster Preparedness
<b>Civil Service Commission</b>	General Government – Management and Support
<b>Collection of Garbage</b>	Health – Solid Waste
<b>Communications</b>	Allocate
<b>Community Development Block Grant</b>	Allocate
<b>Commissions</b>	General Government – Management and Support
<b>Community Hall</b>	Culture and Leisure – Community Centers and Auditoriums
<b>Community Promotion</b>	Community Development – Community Promotion
<b>Community Relations or Promotion</b>	Community Development – Community Promotion

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Computer Services</b>	Allocate or General Government – Management and Support
<b>Conference Fees</b>	Allocate
<b>Consultant Fees</b>	Allocate
<b>Contribution to Miscellaneous Agencies</b>	Community Development – Other Community Development 1or 2
<b>Contributions – Other</b>	Allocate
<b>Convention Centers</b>	Culture and Leisure – Community Centers and Auditoriums
<b>Copy Machine</b>	General Government – Management and Support
<b>Corporation Yard – Unallocated</b>	Allocate
<b>County Health</b>	Health – Physical and Mental Health
<b>Crossing Guards</b>	Public Safety – Police
<b>Cultural Services</b>	Culture and Leisure – Parks and Recreation
<b>Damage Settlements</b>	Allocate
<b>Data Processing</b>	General Government – Management and Support
<b>Disposal of Refuse</b>	Health – Solid Waste
<b>Dues</b>	Allocate
<b>EDP (Department)</b>	Allocate or General Government – Management and Support
<b>Elderly Nutrition Program</b>	Health – Physical and Mental Health
<b>Elections</b>	General Government – Legislative
<b>Employee Benefits</b>	Allocate
<b>Employee Services</b>	Allocate
<b>Employee Training</b>	Allocate
<b>Employment</b>	Community Development – Employment
<b>Engineering</b>	Community Development – Construction and Engineering Regulation

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Engineering and Administration</b>	Community Development – Construction and Engineering Regulation
<b>Equipment</b>	Allocate
<b>Fire Department (Volunteer)</b>	Public Safety – Fire
<b>Fire Protection</b>	Public Safety – Fire
<b>First Aid</b>	Health – Physical and Mental Health
<b>Flag Display</b>	Community Development – Community Promotion
<b>General Administration Services</b>	General Government – Management and Support
<b>General Government Building</b>	Allocate
<b>General Obligation Bond – Interest</b>	Allocate
<b>General Obligation Bond – Principal</b>	Allocate
<b>General Services</b>	Allocate
<b>Geothermal</b>	Public Utilities – Other Public Utilities 1 or 2
<b>Golf Courses</b>	Culture and Leisure – Golf Courses
<b>Gym</b>	Culture and Leisure – Parks and Recreation
<b>HCDA Administration</b>	Community Development – Housing
<b>HCDA Projects</b>	Allocate
<b>Health</b>	Health – Physical and Mental Health
<b>Health Code Enforcement</b>	Health – Physical and Mental Health
<b>Historical Preservation</b>	Community Development – Community Promotion
<b>Hospitals and Sanitariums</b>	Health – Hospitals and Sanitariums
<b>Housing Authority (Administration)</b>	Community Development – Housing
<b>Housing Authority (Program Cost)</b>	Community Development – Housing
<b>Housing Rehabilitation</b>	Community Development – Housing

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>(Administration)</b>	
<b>Housing Rehabilitation (Program Cost)</b>	Community Development – Housing
<b>Insurance</b>	Allocate
<b>Interest – General Obligation Bonds</b>	Allocate
<b>Interest – Long-Term Indebtedness</b>	Allocate
<b>Interest – Revenue Bonds</b>	Allocate
<b>Janitorial</b>	Allocate
<b>League Dues</b>	Allocate
<b>Lease Payments (Purchase Agreements 10 years or less)</b>	Allocate
<b>Lease Payments (Purchase Agreements more than 10 years)</b>	Allocate
<b>Lease Payments (Right to Use Leases)</b>	Allocate
<b>Legal Filing Fees</b>	Allocate
<b>Legislative Lobbyist</b>	General Government – Legislative
<b>Libraries</b>	Culture and Leisure – Libraries
<b>Loans</b>	Should not be reported as expenditures
<b>Maintenance – Building</b>	Allocate
<b>Maintenance – Machine</b>	Allocate
<b>Management Information Services</b>	General Government – Management and Support
<b>Management Services</b>	General Government – Management and Support
<b>Marina Charges</b>	Culture and Leisure – Marina and Wharfs
<b>Meeting Fees</b>	Allocate
<b>Memberships</b>	Allocate

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Mosquito Abatement</b>	Health – Other Health 1 or 2
<b>Museums</b>	Culture and Leisure – Museums
<b>OASDI</b>	Allocate
<b>Office Supplies</b>	Allocate
<b>Other Bonds – Interest</b>	Allocate
<b>Other Bonds – Principal</b>	Allocate
<b>Other Community Development</b>	Community Development – Other Community Development 1 or 2
<b>Other Culture and Leisure</b>	Culture and Leisure – Other Culture and Leisure 1 or 2
<b>Other Long-Term Indebtedness –Interest</b>	Allocate
<b>Other Long-Term Indebtedness –Principal</b>	Allocate
<b>Other Public Safety</b>	Public Safety – Other Public Safety 1 or 2
<b>Other Transportation</b>	Transportation – Other Transportation 1 or 2
<b>Outside Services</b>	Allocate
<b>Parks and Recreation</b>	Culture and Leisure – Parks and Recreation
<b>Parking Facilities</b>	Transportation – Parking Facility
<b>Parks</b>	Culture and Leisure – Parks and Recreation
<b>PERS Administration</b>	Allocate
<b>Personnel Administration</b>	General Government – Management and Support
<b>Piers</b>	Culture and Leisure – Other Culture and Leisure 1 or 2
<b>Planning</b>	Community Development – Planning
<b>Planning Commission</b>	Community Development – Planning
<b>Police Officers Training</b>	Public Safety – Police
<b>Police Protection</b>	Public Safety – Police
<b>Police Review Commission</b>	Public Safety – Police
<b>Ports and Harbors</b>	Transportation – Ports and Harbor

List of City Revenues and Expenditures (continued)

<b>Expenditure</b>	<b>Reporting Category</b>
<b>Postage</b>	Allocate
<b>Principal – General Ob. Bond</b>	Allocate
<b>Principal – Long-Term Indebtedness</b>	Allocate
<b>Principal – Revenue Bonds</b>	Allocate
<b>Printing</b>	Allocate
<b>Professional Services</b>	Allocate
<b>Property Management</b>	Allocate
<b>Public Information</b>	Community Development – Community Promotion
<b>Public Pools</b>	Culture and Leisure – Parks and Recreation
<b>Public Transit</b>	Transportation – Public Transit
<b>Public Works Administration</b>	Allocate
<b>Publications</b>	Allocate
<b>Purchasing (Department)</b>	General Government – Management and Support
<b>Racquetball Courts</b>	Culture and Leisure – Parks and Recreation
<b>Radio Repair</b>	Allocate
<b>Railroad Bridge and Crossing Construction</b>	Transportation – Streets/Highways/Storm Drains
<b>Records Management</b>	General Government – Management and Support
<b>Recreation and Cultural Services</b>	Culture and Leisure – Parks and Recreation
<b>Recycling</b>	Health – Solid Waste
<b>Redevelopment</b>	Community Development – Redevelopment
<b>Redevelopment Agency (Contribution)</b>	Community Development – Redevelopment
<b>Redevelopment Agency (Loan)</b>	Should not be reported as expenditures
<b>Regulation Enforcement</b>	Community Development – Construction and Engineering Regulation

List of City Revenues and Expenditures (continued)

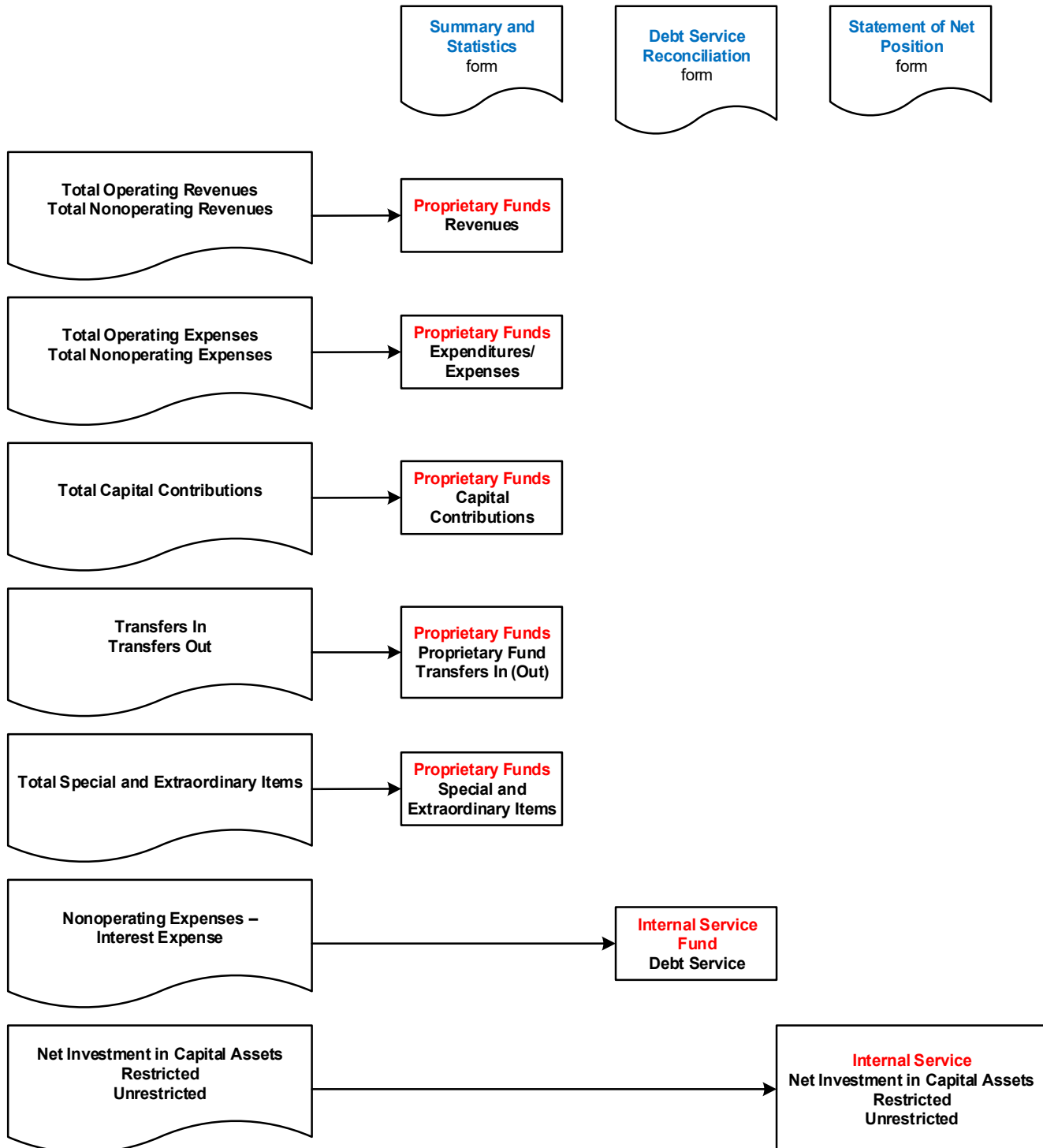
<b>Expenditure</b>	<b>Reporting Category</b>
<b>Rentals</b>	Allocate
<b>Repairs</b>	Allocate
<b>Retirement</b>	Allocate
<b>Revenue Bonds – Interest</b>	Allocate
<b>Revenue Bonds – Principal</b>	Allocate
<b>Revenue Sharing</b>	Allocate
<b>Risk Management</b>	Allocate
<b>Salaries</b>	Allocate
<b>Sanitation</b>	Health – Physical and Mental Health
<b>Security Patrol</b>	Allocate
<b>Senior Nutrition Program</b>	Health – Physical and Mental Health
<b>Settlements</b>	Allocate
<b>Sewer Collection and Disposal</b>	Health – Sewers
<b>Shops – Unallocated</b>	Allocate
<b>Sick Leave</b>	Allocate
<b>Solar Power</b>	Public Utilities – Other Public Utilities 1 or 2
<b>Sports Arena</b>	Culture and Leisure – Sports Arenas and Stadiums
<b>Stables</b>	Culture and Leisure – Other Culture and Leisure 1 or 2
<b>Stadiums</b>	Culture and Leisure – Sports Arenas and Stadiums
<b>State Retirement System</b>	Allocate
<b>Storm Drains</b>	Transportation – Streets/Highways/Storm Drains
<b>Street Lighting</b>	Public Safety – Street Lighting
<b>Street Sweeping</b>	Transportation – Streets/Highways/Storm Drains
<b>Street Trees and Landscaping</b>	Transportation – Streets – Trees/Landscaping
<b>Streets</b>	Transportation – Streets/Highways/Storm Drains
<b>Supplies</b>	Allocate

List of City Revenues and Expenditures (continued)

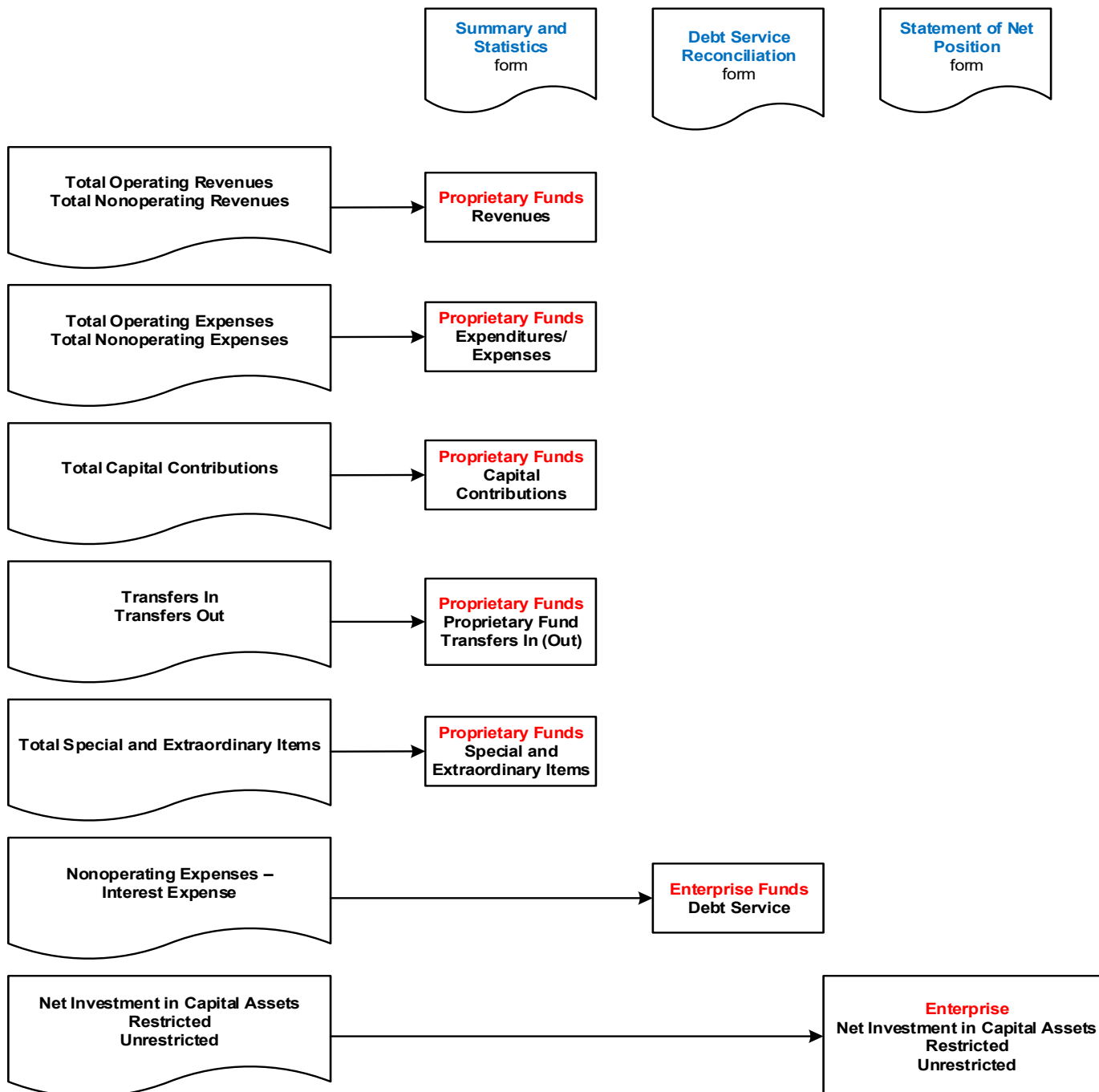
<b>Expenditure</b>	<b>Reporting Category</b>
<b>Subscription-Based Information Technology Arrangement Payments</b>	Allocate
<b>Swimming Pools</b>	Culture and Leisure – Parks and Recreation
<b>Taxes</b>	Allocate
<b>Telephone</b>	Allocate
<b>Tennis Courts</b>	Culture and Leisure – Parks and Recreation
<b>Training</b>	Allocate
<b>Travel</b>	Allocate
<b>Unemployment Insurance</b>	Allocate
<b>Utilities</b>	Allocate
<b>Vacation</b>	Allocate
<b>Waste Collection and Disposal</b>	Health – Solid Waste
<b>Weed Abatement</b>	Public Safety – Weed Abatement
<b>Wharf Fees</b>	Culture and Leisure – Marina and Wharfs
<b>WIA (Administration)</b>	Community Development – Employment
<b>WIA (Contributions to Other Organizations)</b>	Community Development – Employment
<b>WIA (Within City Structure)</b>	Community Development – Employment
<b>WIA (Pass-Through)</b>	Should not be reported as expenditures
<b>Word Processing</b>	General Government – Management and Support
<b>Worker's Compensation</b>	Allocate
<b>Xeroxing (Photocopying)</b>	Allocate
<b>Youth Services</b>	Community Development – Other Community Development 1 or 2
<b>Zoo</b>	Culture and Leisure – Parks and Recreation

# Flowcharts

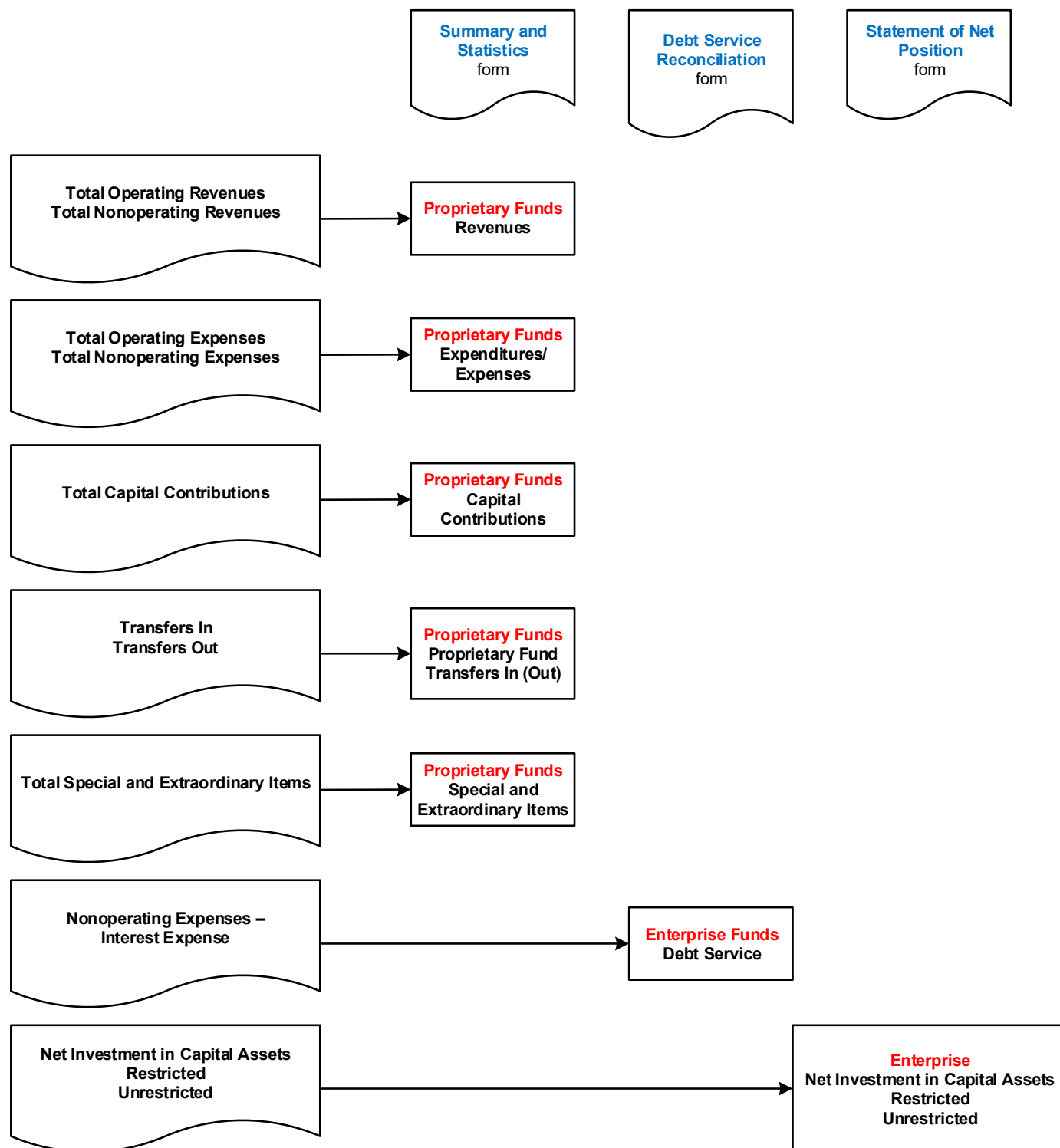
## Internal Service Fund Form Flowchart



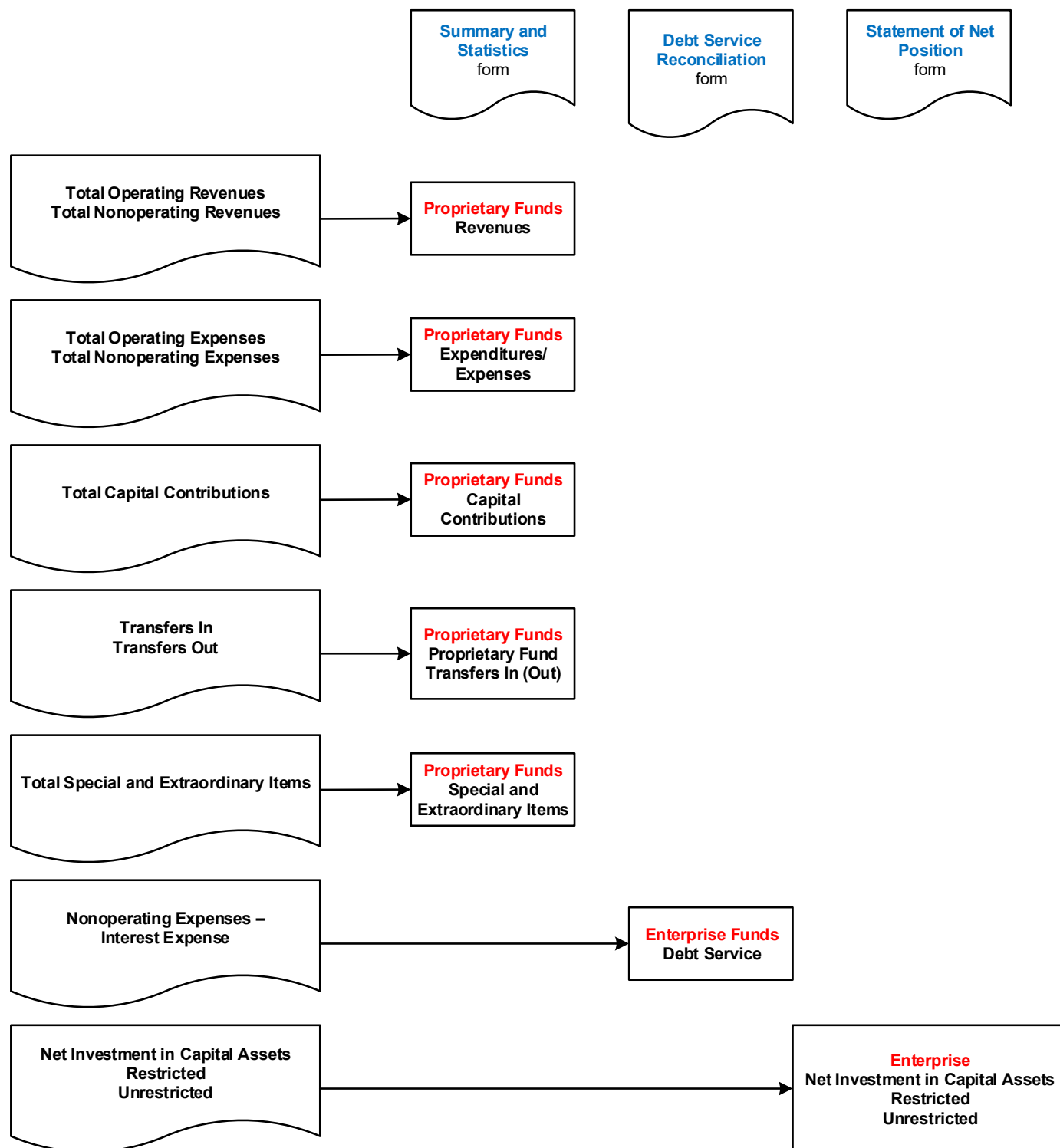
## Airport Enterprise Fund Form Flowchart



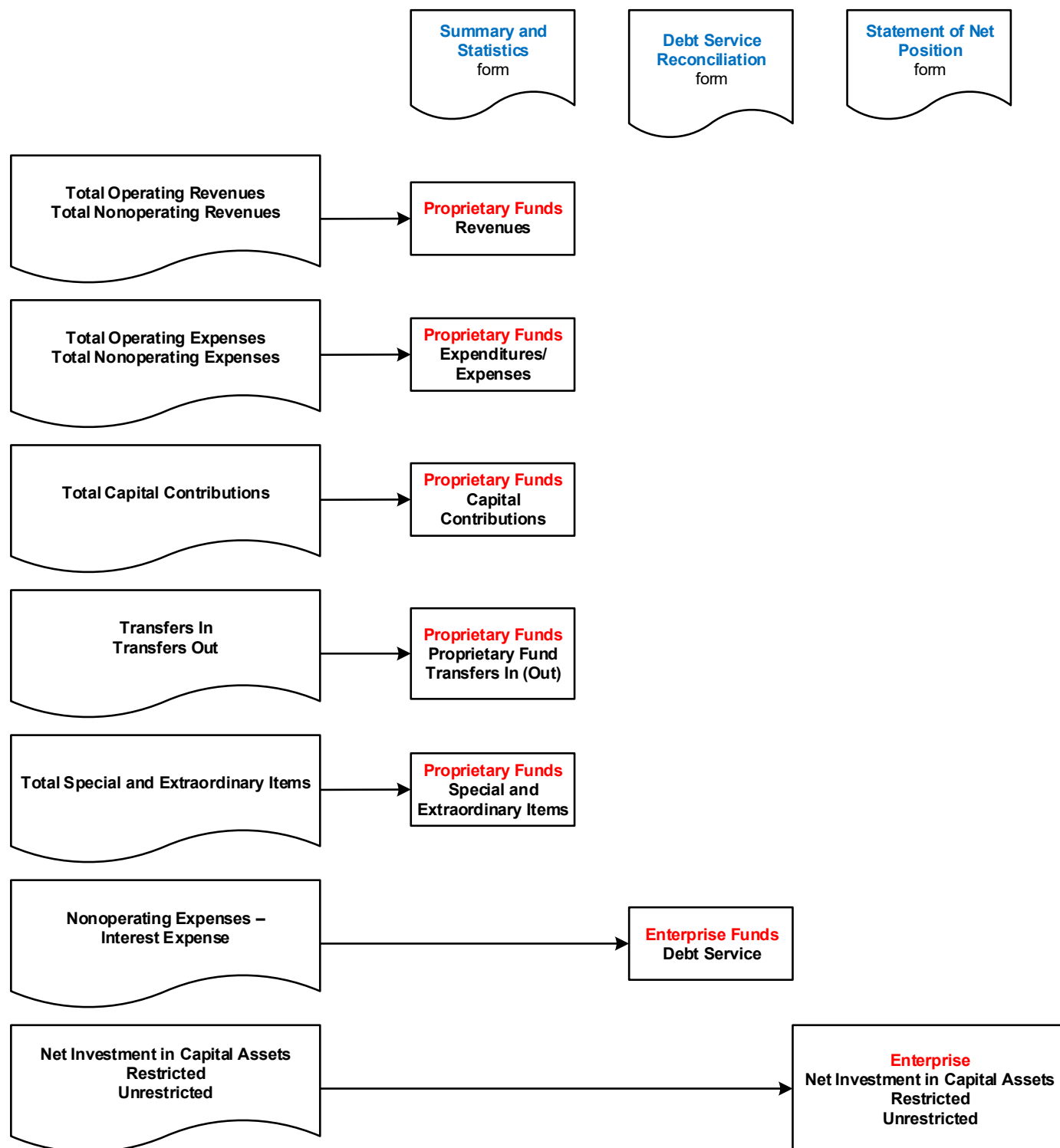
## Electric Enterprise Fund Form Flowchart



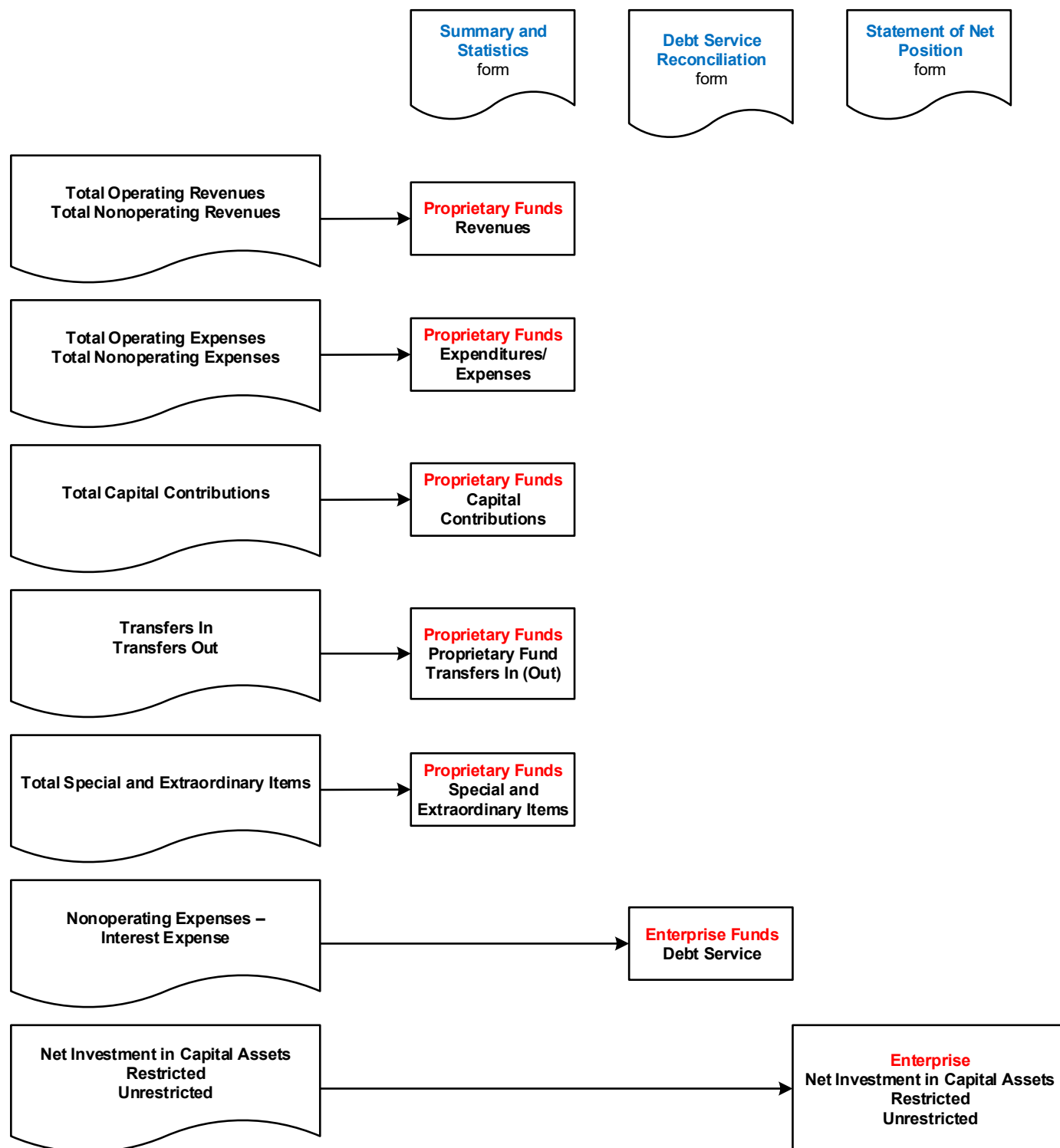
## Gas Enterprise Fund Form Flowchart



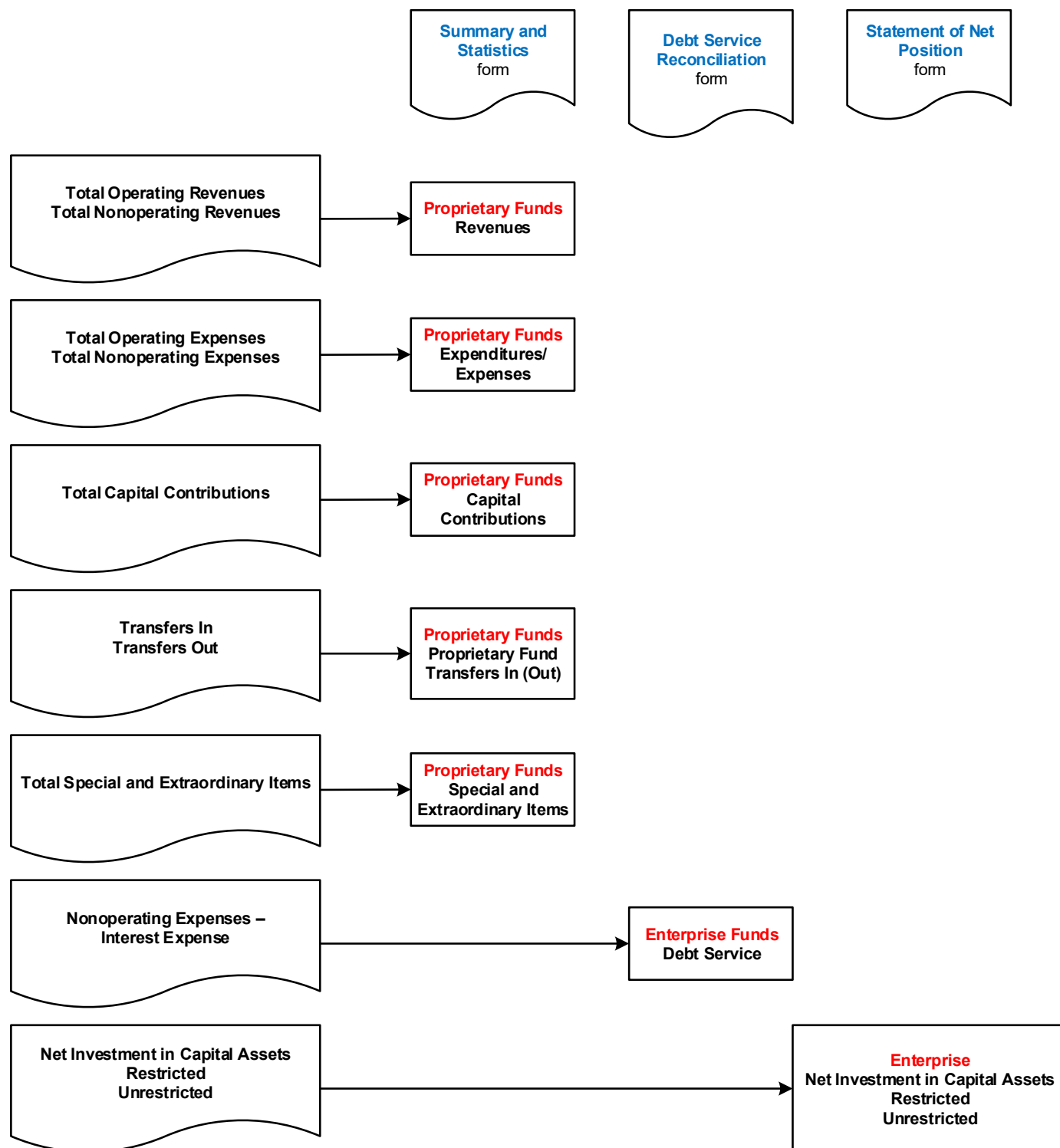
## Harbor and Port Enterprise Fund Form Flowchart



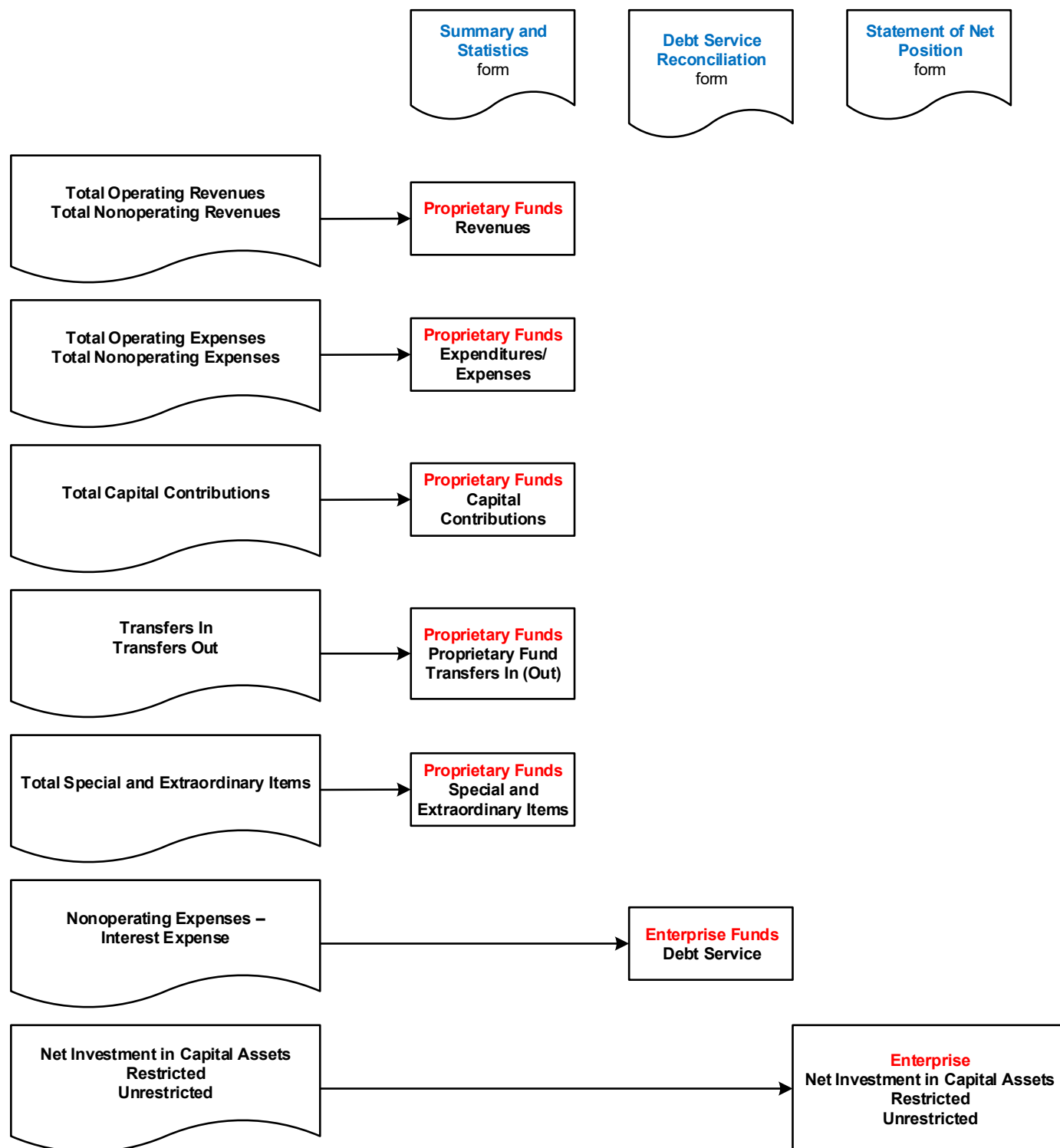
## Hospital Enterprise Fund Form Flowchart



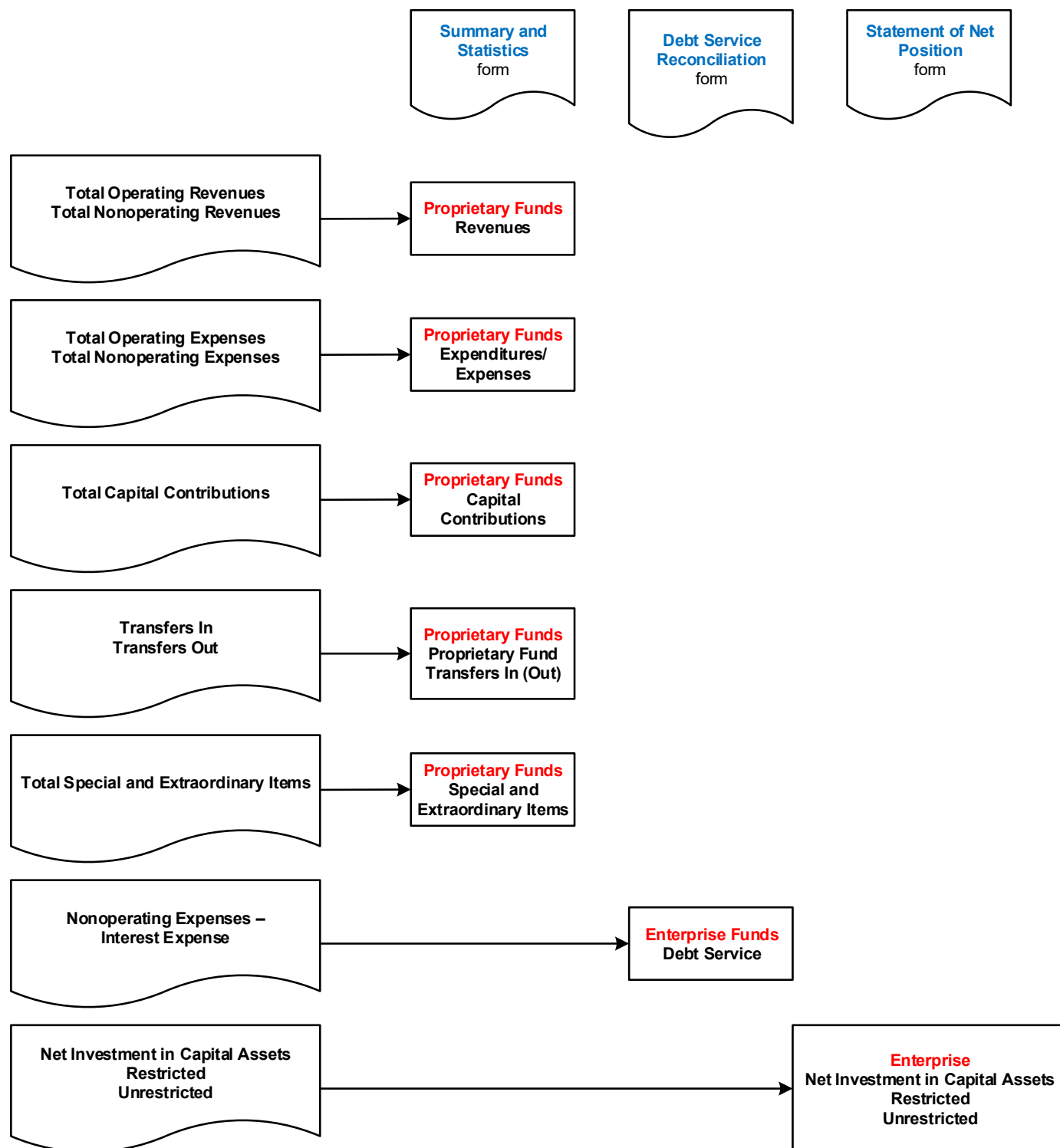
## Sewer Enterprise Fund Form Flowchart



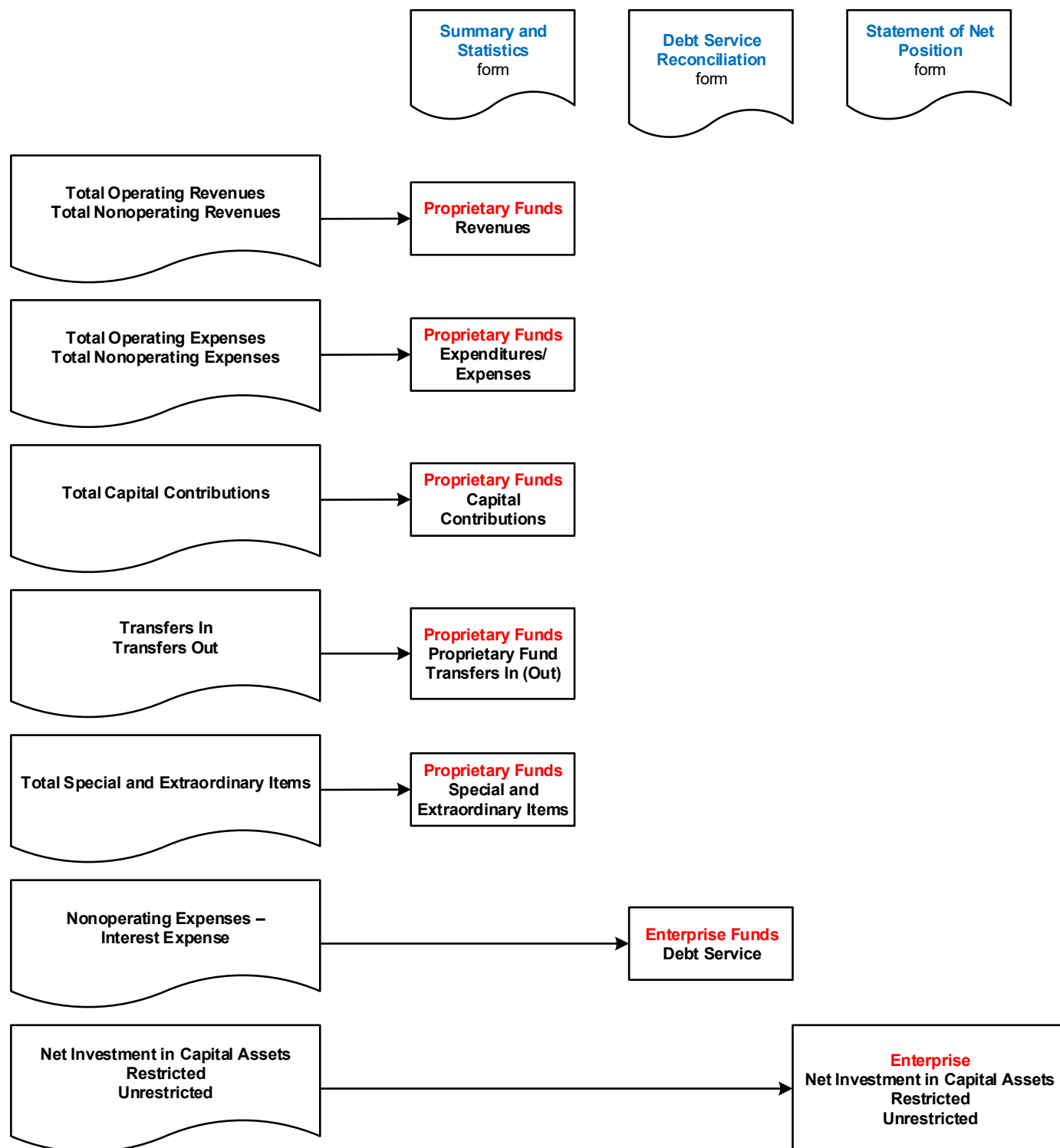
## Solid Waste Enterprise Fund Form Flowchart



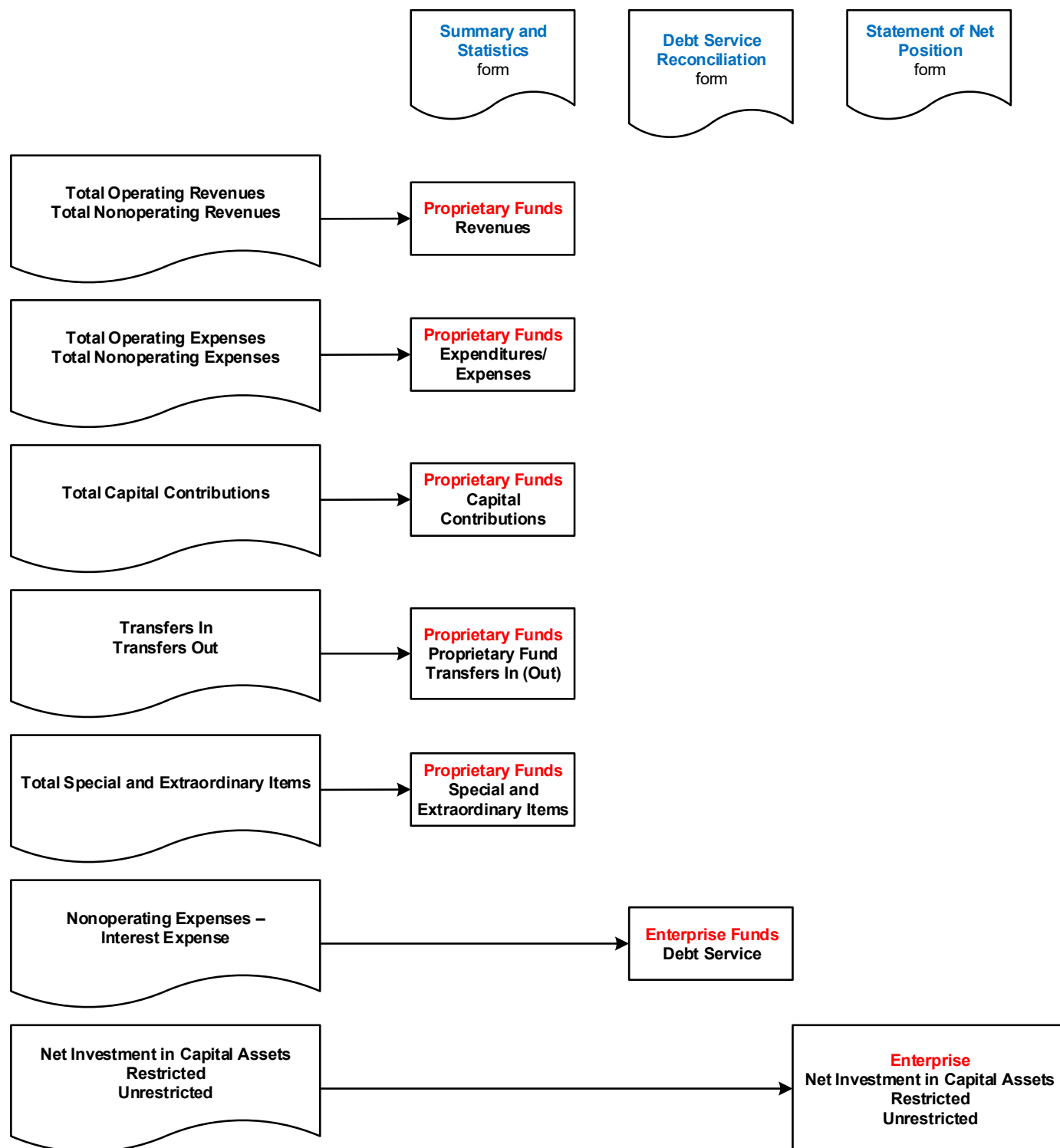
## Transit Enterprise Fund Form Flowchart



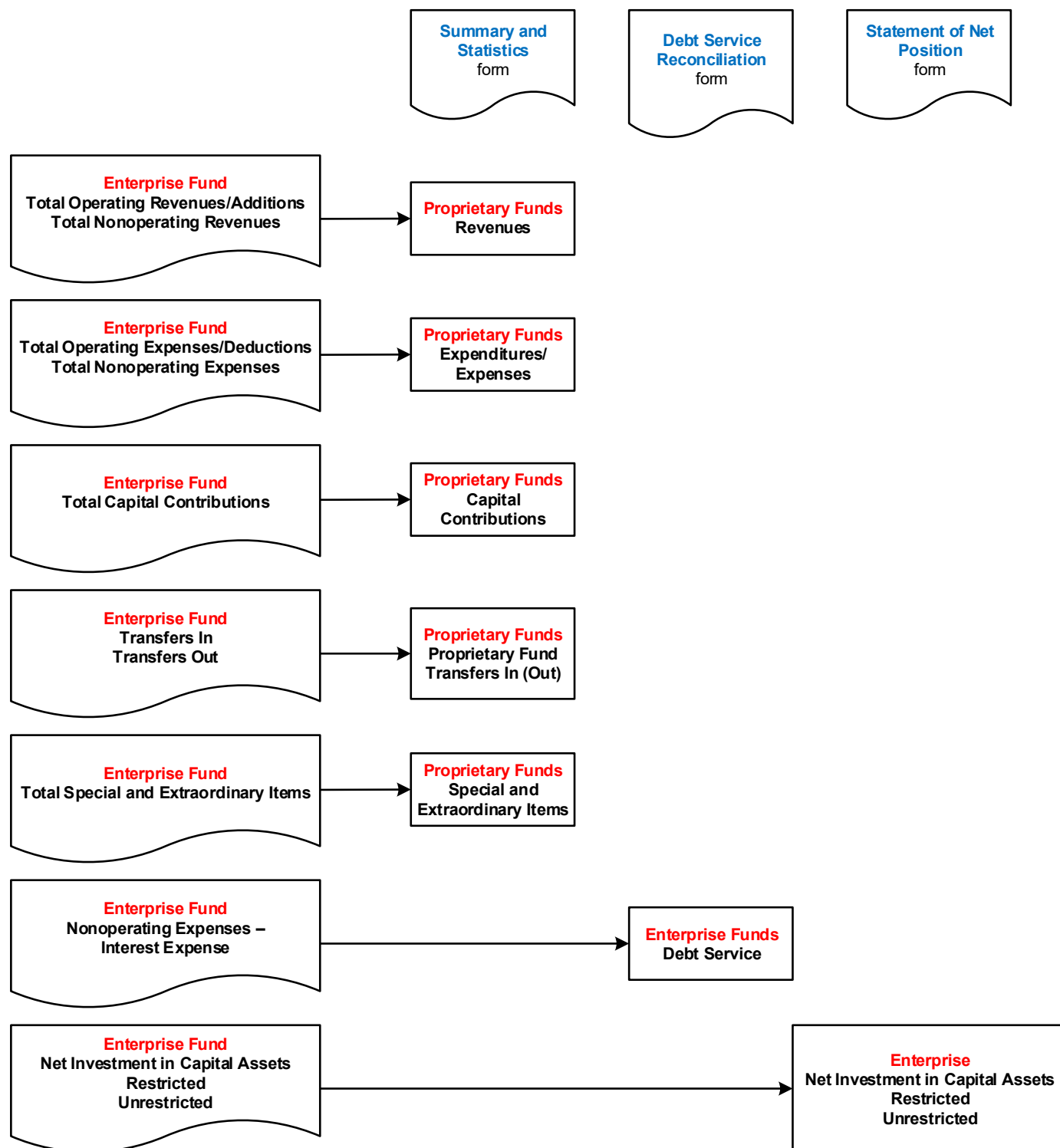
## Water Enterprise Fund Form Flowchart



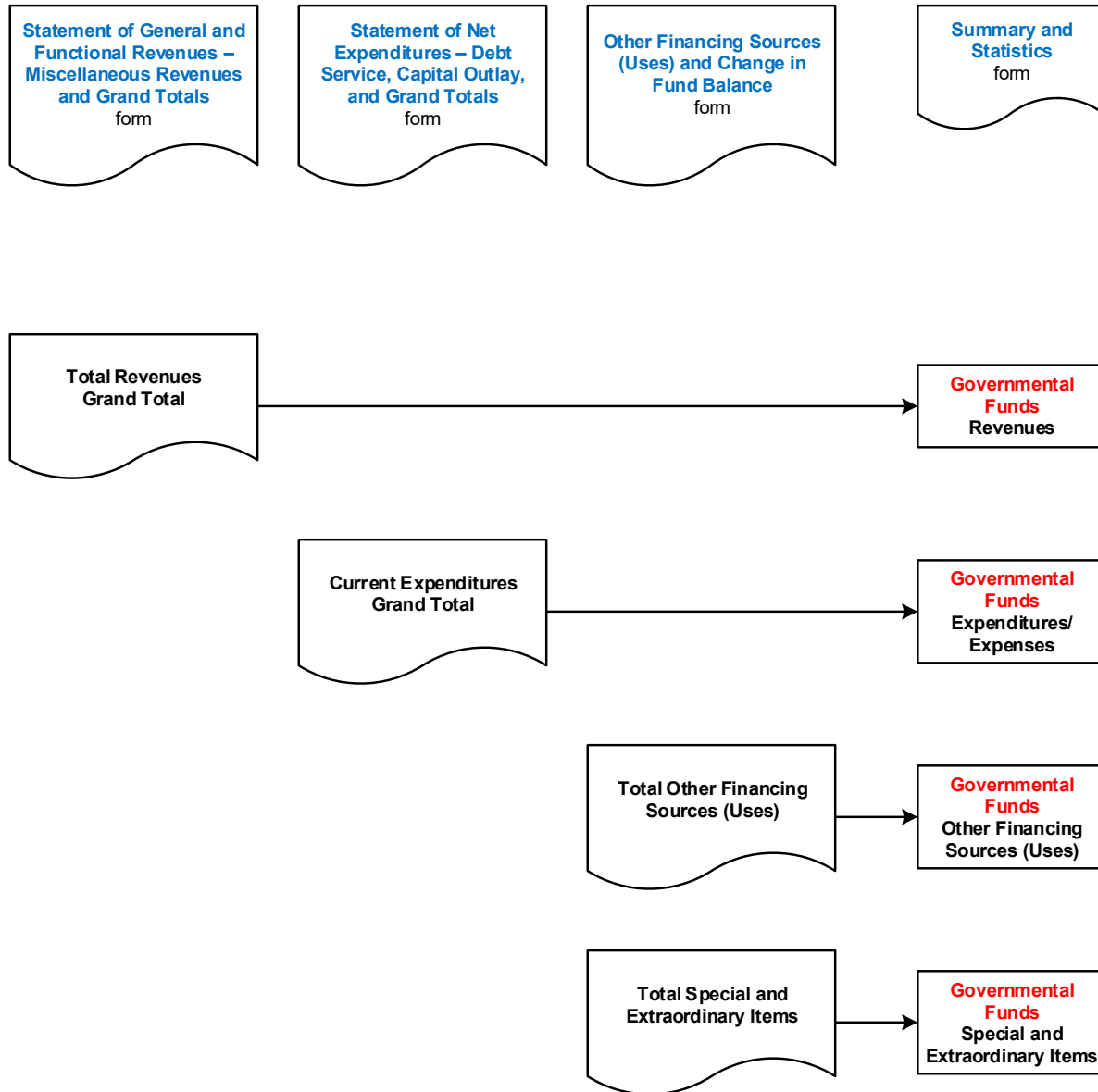
## Other Enterprise Fund Form Flowchart



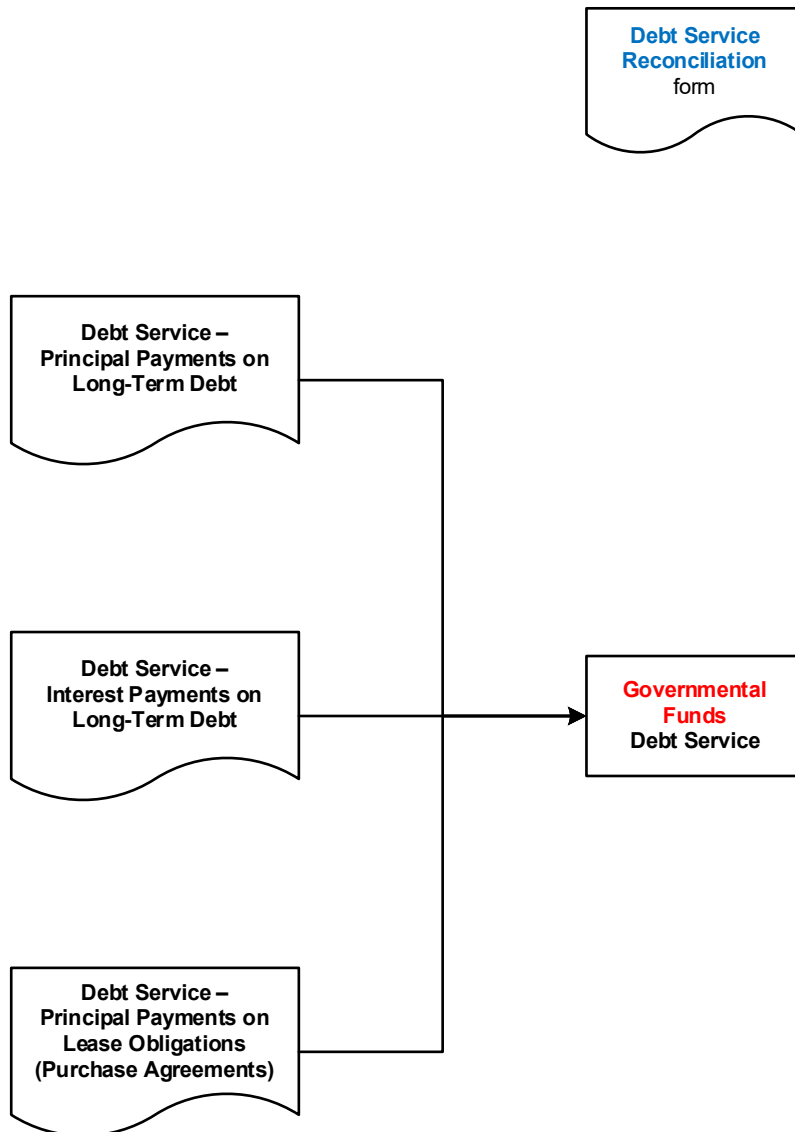
## Conduit Financing Form Flowchart



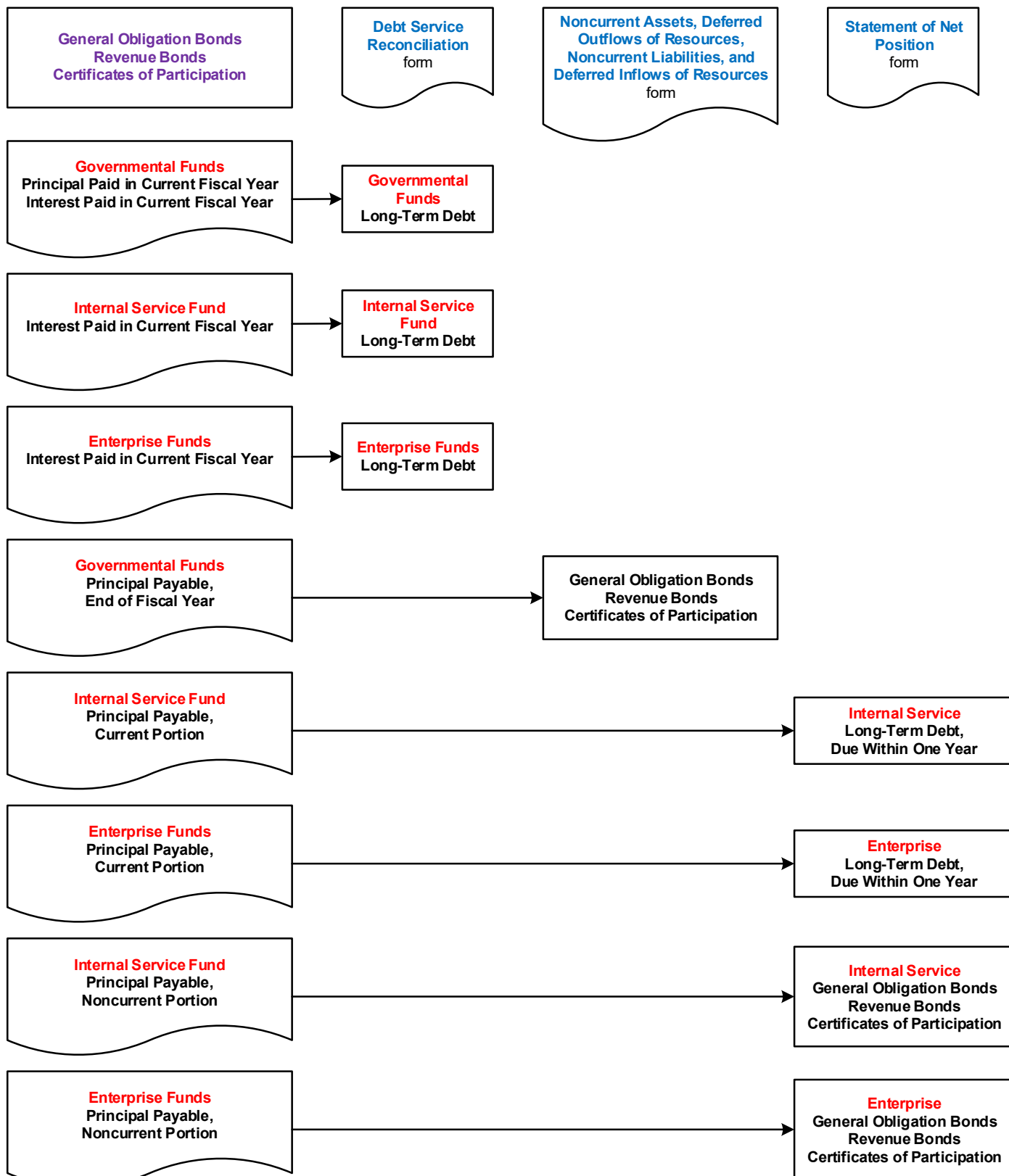
## Governmental Fund Forms Flowchart



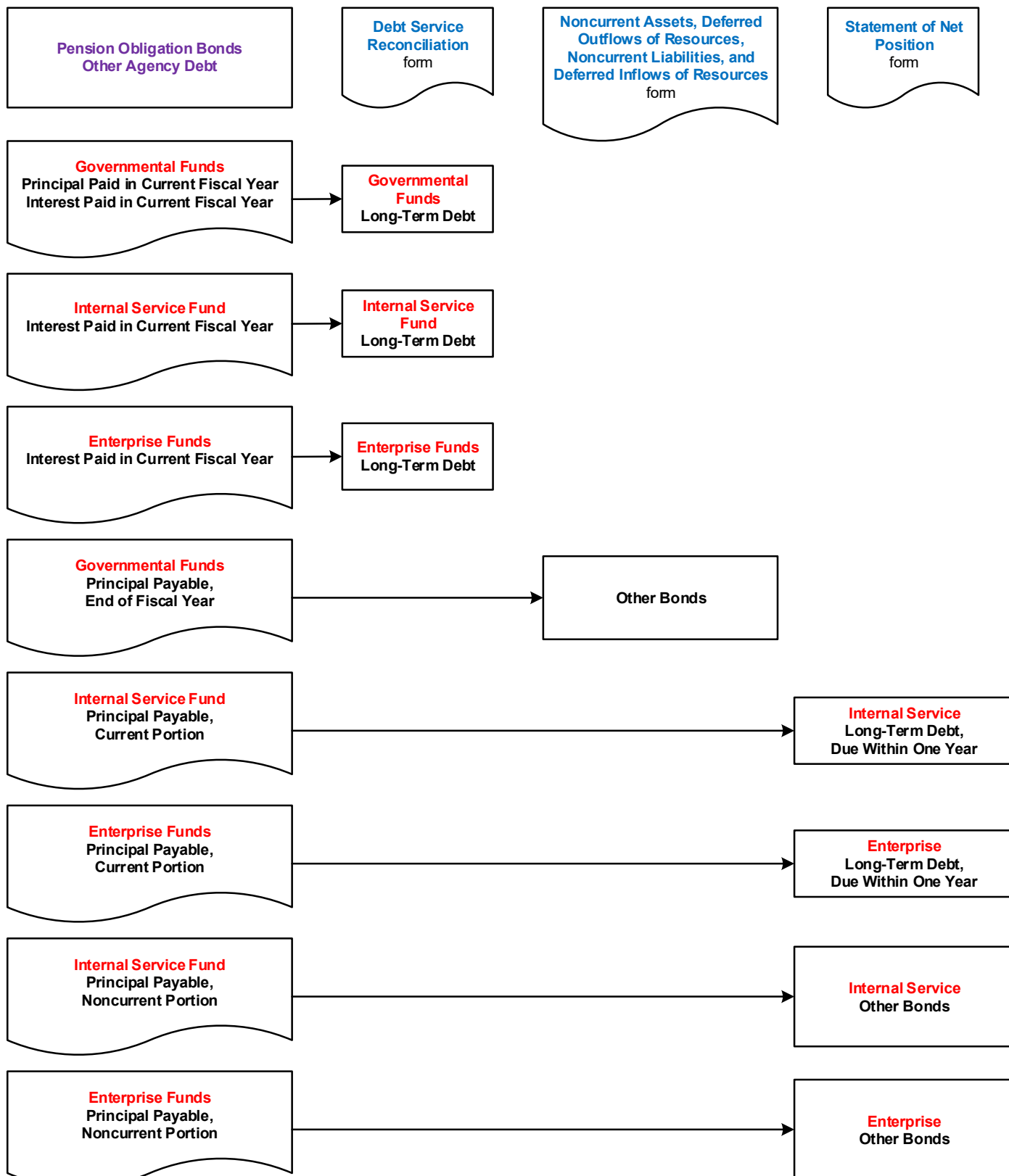
## Major Object Classification Form Flowchart



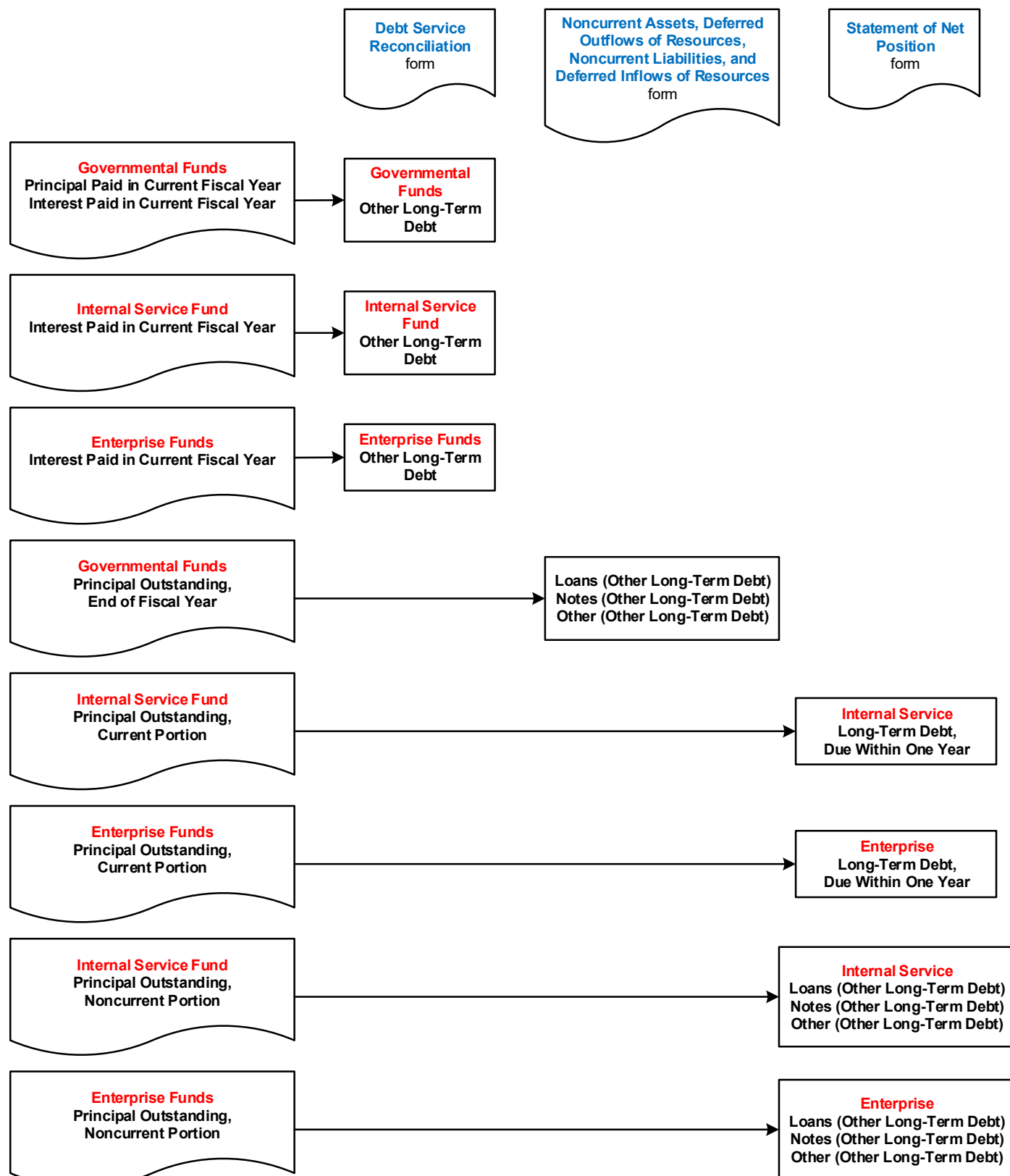
## Long-Term Debt Form Flowchart #1



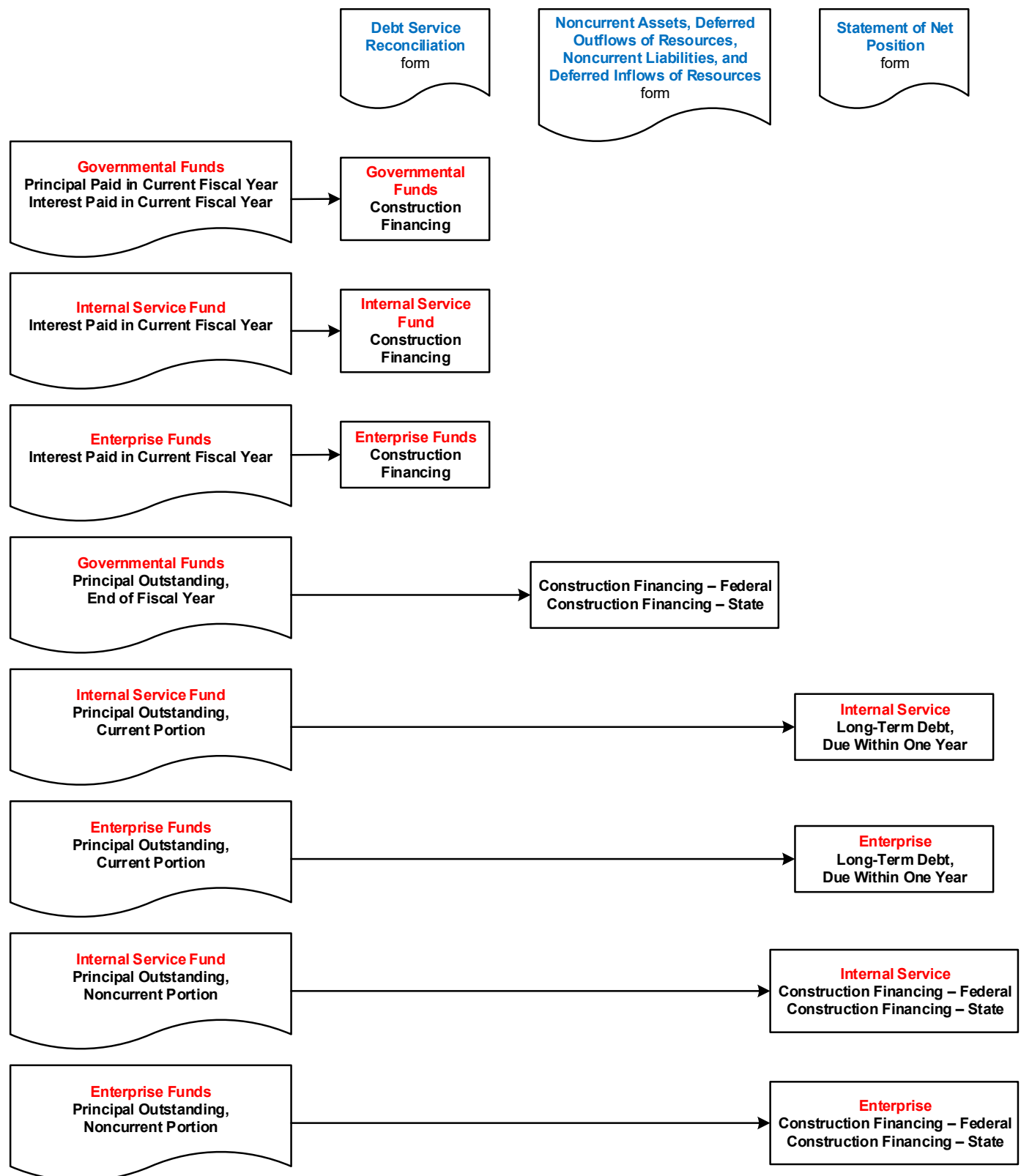
## Long-Term Debt Form Flowchart #2



## Other Long-Term Debt Form Flowchart



## Construction Financing Form Flowchart



## Lease Obligations Form Flowchart

