Uniform Reporting Templates

FREQUENTLY ASKED QUESTIONS

## **Submission Process**

### Does this template replace the annual local government registry?

* No, it does not. This template is a supplemental document that will be submitted as part of your registry submission. The annual registry submission is still a requirement for all local entities.

### How do I download my template?

* Go to [www.sco.idaho.gov](http://www.sco.idaho.gov), select “Local Government Registry” on the left-hand side of the page, and select “Complete your Registry Submissions”. Then click on the “Annual Financial Transparency Report Templates” tile located below “Complete your Registry Submissions” on the far-right side. On this page, you can download the template for your entity type.

### If I have any additional questions about the template or the reporting requirements, where do I go to ask?

* Questions about the reporting requirements can be directed to the State Controller's Office by calling 208-334-3100, option 0, or emailing [registry@sco.idaho.gov](file:///\\scofilesrvr.lan.sco.idaho.gov\SCOProjects\Local%20Transparency\Registry\Website%20Help%20and%20Guidance%20Documentation\registry@sco.idaho.gov).

### When is this report due and where do I submit it?

* This report is a supplemental document to your annual registry submission, you should upload it as an attachment when you complete your submission for this year. It also has a due date of December 1st.

## **Template Categories**

### Would carryover funds be put into other operating revenue on the report?

* Since there isn’t a specific place on the report that showcases carryover funds, other operating revenue would be a relevant place to input this information. However, our team will defer to your best judgment on how to report it.

### What do we do with the transfers in and transfers out section? What does this mean?

* Transfers are typically pass-through monies from one fund to another. Transfers in and transfers out should be net zero.

### What do we do when all of the districts have different sources of revenue and expend their money in different ways?

* We understand that each district may operate differently and receive or expend its money in different ways. To create uniformity, we developed generalized categories that your financial information can be broken out into. The goal is to become more transparent and uniform as time goes on, and this was the initial step to reaching our goal.

### Are there any planned changes to the template?

* Not at this time. The template has been sent out with all of the necessary pieces of information that are to be collected for this year.

## **Audit/Actuals**

### Do we need to put the audited number in the actuals?

* If an audit was completed, please use your audited information to complete the actuals section.

### Do I adjust my audit report to plug into the attached template?

* Yes, the information can be pulled from your audit report and put into the categories provided in the template.

### For the actual revenues and expenditures documentation, would the audit suffice for this requirement?

* Yes, if you had an audit completed for the designated fiscal year, we do require a copy of it. This will suffice for documentation of the actual revenues and expenditures.

## **Fund Balances**

### Are there specific definitions for Non-spendable, Restricted, Committed, and Assigned?

* Yes, these are based on GASB principles. Please see the following definitions:
  + *Non-Spendable:* Non-Spendable fund balances are assets that are never converted to cash and are inherently non-spendable either because of their form or because they must be maintained intact, pursuant to legal or contractual requirements including the principal of endowments or capital of a revolving loan fund.
  + *Restricted:* Restricted fund balances are amounts that are subject to limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments or through constitutional provisions or enabling legislation.
  + *Committed:* Committed fund balances are funds with a self-imposed limitation made at the highest level of decision-making that requires formal action at the same level to remove. This would occur annually via a resolution approved by the Board of County Commissioners.
  + *Assigned:* Assigned fund balances are where a limitation results from intended uses either by the government's highest decision-making authority of their designated body or official in conjunction with the close of the fiscal year.
  + *Unassigned:* Unassigned fund balances are residual net resources - total fund balance in excess of the other classifications (surplus) or excess of the other classifications over total fund balance (deficit).

## **Salary Data**

### What is considered full-time?

* Your entity’s policy would determine this. Typically, if an employee works over a certain number of hours, they would be considered a full-time employee.

### Is the employee's name considered personally identifiable information (PII)?

* No, employee name is not considered personally identifiable information. According to Idaho Code 28-51-104, “personal information” means an Idaho resident’s name *in conjunction* with other identifiable pieces of information (i.e., social security number, date of birth, current address, etc.). Our team is not asking for any additional identifying information on the report; therefore, the employee's name is not considered PII. The salary report only asks for information that can be collected through a public records request.

### Is it expected to report every single district employee on the salary tab?

* Yes, if the district at all pays the employee, then their information should be reported on the salary tab.

### Does the salary tab include money that is paid to the board of directors?

* Yes, it does. If they are paid any amount of money from the district then their salary information should be reported on the salary tab.

## **Questions Specific to Each Entity Type**

### Fire Districts

**What accounting software is recommended for small fire districts?**

* There is no specific software that our office recommends. It depends on what works best for your entity both functionally and cost-wise. Our only recommendation is that you use software that helps you better understand your financial information.

**How would you like employee salary data for volunteer firefighters who receive a quarterly bonus based on the number of calls made to enter their information into that spreadsheet?**

* We are currently looking at options on how best to ask for and display salary information. Please hold off on filling out the salary portion of the report until we adequately work through these nuances.

**We pay our volunteers quarterly as subcontractors. Does this go to expense as Personnel Expenses?**

* We are currently looking at options on how best to ask for and display salary information. Please hold off on filling out the salary portion of the report until we can adequately work through these nuances.

**Most of our firefighters do not work a set number of hours, so computing the annual wages can't be done. They are paid just for the hours that they are on duty. How do I fill out these numbers?**

* We are currently looking at options on how best to ask for and display salary information. Please hold off on filling out the salary portion of the report until we can adequately work through these nuances.

**An area that should be considered as having its lines in the reporting may be Impact Fees Revenue, Expenses, and fund balance. Impact fees don’t fit well in the currently available lines.**

* Our team is working on identifying areas of improvement within the template and we are happy to consider your suggestions. In the meantime, please crosswalk the money into the category that you believe is closest and leave notes on the report so that our team can better identify patterns or areas of improvement.

**Is there a place to include contracts with other Fire entities?**

* Our team is working on identifying areas of improvement within the template and we are happy to consider your suggestions. In the meantime, please bucket the money into the category that you believe is closest and leave notes on the report so that our team can better identify patterns or areas of improvement.

**Where should we put money that was spent on mutual aid?**

* Our team would suggest that you use your best judgment on where mutual aid would go based on the current reporting categories. If you are unsure of whether or not the information is put in the categories, we encourage you to add notes to the report so our team can better identify patterns or areas of improvement.

### Highway Districts

**Would health insurance be included in the category “insurance”?**

* No, health insurance would be included in personnel costs.

**On the fund balance summary tab, do you want the same ending balance as what I put on my annual street and road finance report?**

* Yes, if the information on the Road and Street report shows the same information then the totals should be consistent across both reports.

### Library and Recreation

**What about fees in lieu of taxes as a category?**

* Thank you for that feedback. Our team is working on identifying areas of improvement within the template itself, and we are happy to consider your suggestions. In the meantime, please crosswalk the money into the category that you believe is closest and leave notes on the report so that our team can better identify patterns or areas of improvement.

### Cemetery

**What would fall into the category of donations?**

* This would be revenues consisting of gifts made freely without receiving any good or services in exchange.

### Urban Renewal Agency

**I am a city employee who also completes the financial information for the urban renewal agency. Do I report the salary information on a quarterly or annual basis?**

* For the urban renewal agency, the salary information is reported on an annual basis.

**If an employee works for both the city and the URA, should I report their information twice? Once on the city salary report and once on the URA salary report?**

* It depends on whether or not the employee is paid by the city and/or the urban renewal. For example, suppose the employee is paid by both the city and the urban renewal. In that case, the employee should be accounted for on both the city AND the urban renewal agency salary report. If the employee is only paid by the city, even if they do work for the urban renewal, they only need to be reported on the city employee salary report. If the employee is only paid by the urban renewal, but also does work for the city, they only need to be reported on the urban renewal salary report.

### Joint Powers

**Would the amount that is paid to the entity for operations and maintenance costs fall under county/city support or charges for services?**

* Our team will defer to your best judgment on which category makes the most sense to you. Additionally, please leave notes on the report so that our team can better identify patterns or areas of improvement.

### Health Districts

**Do I need to fill out the employee salary data since Luma already contains this information for health districts?**

* If the information can already be pulled from Luma, then please hold off on filling out the salary portion of the template unless otherwise specified.

**Can our budget information be pulled from Luma to complete this report?**

* This report is a requirement of the local government registry, which is a submission that falls outside of the Luma system. You can use your budget information inside of Luma to help you fill out the report, but the template itself still needs to be completed and submitted as part of your registry submission.

### Irrigation Districts

**How do irrigation districts comply with the requirements when other laws designate what information is public vs. what is not?**

* Our team is working on obtaining a formal opinion from the AG’s Office to provide better clarity on the various pieces of legislation.