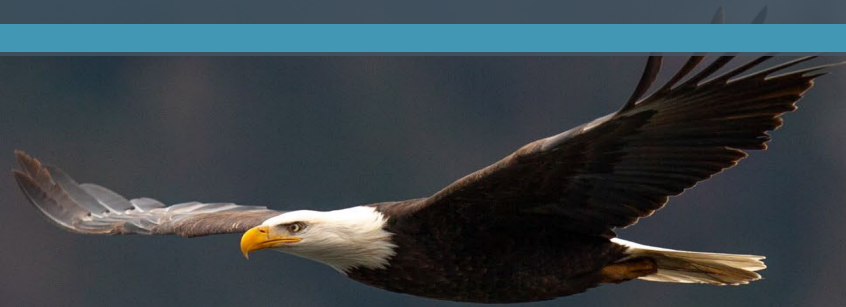
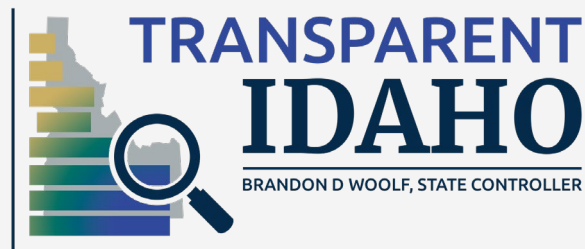


# Local Government Transparency



Friday, September 20, 2024

Idaho State Controller's Office



# Transparent Idaho Background



Brought to you by Brandon D Woolf

(208) 334 - 3100



Workforce & Salary

State

County

City

Local District

Education

Home

Search State Workforce & Vendor Payments: ⓘ

State Workforce  Vendor Payments

Enter an agency, employee, or job title

Give Feedback

Welcome To

## Transparent Idaho

Enhancing transparency in government by making financial and operational data visible and accessible to all Idahoans.



# House Bill 73

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-sixth Legislature First Regular Session - 2021

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 73

BY REVENUE AND TAXATION COMMITTEE

1 AN ACT  
2 RELATING TO THE FINANCES OF LOCAL GOVERNMENTAL ENTITIES AND EDUCATION  
3 PROVIDERS; PROVIDING LEGISLATIVE INTENT; AMENDING CHAPTER 4, TITLE  
4 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-448, IDAHO CODE, TO  
5 ESTABLISH PROVISIONS REGARDING THE COMMITTEE ON UNIFORM ACCOUNTING AND  
6 TRANSPARENCY FOR LOCAL GOVERNMENTAL ENTITIES AND TO PROVIDE FOR ITS  
7 MEMBERSHIP, RESPONSIBILITIES, AND MEMBER COMPENSATION; AMENDING CHAP-  
8 TER 10, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-1075,  
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10 A UNIFORM ACCOUNTING MANUAL FOR LOCAL GOVERNMENTAL ENTITIES; AMEND-  
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23 TO REVISE PROVISIONS REGARDING THE CLASSIFICATION STANDARDS OF COUNTY  
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43 SECTION 67-1001, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DUTIES  
44 OF THE STATE CONTROLLER; AND PROVIDING EFFECTIVE DATES.

- House Bill 73 was passed by the Legislature in 2021.
- The legislative intent is used as the guiding principles.
- The text of the bill provided the State Controller's Office with specific duties to perform.

# Legislative Intent

SECTION 1. LEGISLATIVE INTENT. It is the intent of the Legislature to provide for **uniform** accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts. It is the purpose of this act to enable such local governmental entities and the state controller's office to provide **comparable** data by the use of uniform accounting, budgeting, and financial reporting procedures. It is also the intent of the Legislature for the financial data of education providers, as that term is defined in section 33-357, Idaho Code, to be submitted to the state controller's office to be correlated to the uniform accounting, budgeting, and financial reporting procedures to enhance public access to the education providers' financial data. It is also the intent of the Legislature to ensure uniform auditing of health district finances.

# Duties of the SCO

## Specific duties of the State Controller in HB 73:

### Provide Uniform/Comparable Data

- Staggered Phase Approach
- County Pilot Group
- City Pilot Group
- Local District Pilot Group

### Operate and Maintain the Local Government Central Registry

- Began with LSO in 2015
- HB 73 transferred duty to SCO starting in 2022

### Publish Uniform Data on a Public Website

- Transparent Idaho 3.0
- Began with County data in 2022
- Staggered Phased Approach

### Create a Uniform Accounting & Reporting Manual

- To be completed by January 1, 2025
- Provides detail on how local entities report uniform and comparable data

# Background

## Initial Pilot Group - Counties

- 44 Counties
- 8 Pilot counties
  - Spread of small/medium/large | geographical area | complexity
  - Goal was to find uniformity in their reporting without needing a uniform COA
  - 56 Expense Categories and 11 Revenue Categories
  - Fund Balances
  - Salary Information - #1 Sought after information across the board
  - Worked with county vendors to build reports to make the process easier
  - Finalized county template was rolled out in year 1

# Background

## Secondary Pilot Group - Cities

- 198 Cities
- 16 Pilot cities
  - CARES/ ARPA funds distributed
  - Adjusted accordingly to have uniformity across like entities
  - Cities are a much larger sample group with an equally large population range
  - Had to prepare for cities that had never registered or reported
  - 182 out of 198 cities are compliant for the 2023 reporting year
  - Finalized city template was rolled out in year 2
    - Fund balances
    - Budget
    - Salary

# Background

## Current Pilot Group - Local Districts

- 979+ Local Districts
- 41 entity types
- Uniformity had to be achieved with all 41 entity types
  - Worked with Eide Bailey to build entity specific templates
    - Audit experts created an accurate representation of each entity type
    - Rolled out local district templates starting this reporting year and will have local data on Transparent Idaho soon after the reporting period closes.
- Many districts have reported they would be using this template as their main budgeting tool
- One size doesn't always fit all
- Facilitated 21 one-on-one sessions with different entity types



# Background

## Education

- Collaborated with Local Education Authority (LEAs), Board of Education, and Vendors
- Collect transactional data on a quarterly basis



## Explore Education

Idaho has a multitude of education providers. Their roles in educating the next generation is vital to the success of the state.



## About Education Data

Through a partnership with the Office of the Idaho State Board of Education, the Idaho State Department of Education, and the Idaho System for Educational Excellence the Local Transparency Team obtained three (3) years of aggregated financial data for all Idaho Education Providers. Currently, the Team is piloting efforts to provide quarterly transactional financial data on the site.

*Data provided by the Office of the State Board of Education and the Idaho State Department of Education over multiple fiscal years.*



# Transparent Idaho - Citizen Engagement



Workforce & Salary

State

County

City


Local District

Education

 Home

Search State Workforce & Vendor Payments: 

State Workforce  Vendor Payments



Give Feedback

## Welcome To **Transparent Idaho**


Enhancing transparency in government by making financial and operational data visible and accessible to all Idahoans.



# Awareness Campaigns

**Transparent Idaho**  
Published by Rachel Wiedenmann · May 24 at 9:57 AM · 🌐

Every DOLLAR Idaho spends is visible to you. Follow us to see every dollar's journey and other search tips.



**EVERY DOLLAR VISIBLE TO YOU**

**Transparent Idaho**

👍❤️ 394      32 💬

**Transparent Idaho**  
Published by Hootsuite · August 20 at 9:32 AM · 🌐

[#TransparencyTuesday](#) Missed out on attending or watching a state agency public meeting? No need to fret! Townhall Idaho is your one-stop repository of state public meeting information! Whether you couldn't make it in person or want to catch up, Townhall Idaho has covered you!... [See more](#)



**Transparent Idaho**  
Transparent Idaho makes state and local government financial dat...

👍 2.1K      30 💬 1 🔄

# Exit Survey Feedback

I love the website and access to information. It's extremely important that citizens have this information available to them..

looking for city employee salary information

I'm a state employee and want to look up vacation accrual rates for other employees with similar job titles, in hopes of building an argument to support why I should be accruing vacation<sup>\*\*\*</sup> time at a higher rate.

I'm amazed about the amount of specific information per county, especially the breakdown of Revenue and Expenditures. I also like the interesting historical background and non-financial facts about each county.

To determine whether similarly qualified colleagues are being paid the same.

Vice Chairman of Shoshone County Republican Central Committee. Thank you for providing this website, I am now aware of a number of things I find very interesting. I feel this is a very<sup>\*\*\*</sup> valuable tool & intend to make more of my fellow citizens aware of it.

I was looking for comparable wages for city workers. Looking forward to seeing that part going live! Website is looking great!

As citizens, we rarely have an opportunity to look deeply into the expenses and financial doings of local and state government. Thank you for putting this together for all of us to use for accurate accounting.

Salary comparisons across positions - need to understand "market" for salary when requesting new positions.

Conducting work analysis and wage comparison. It would be nice if you had city employee salary information as well.

# Social Media Feedback



Here's what I've come to find out. I never knew about the State Controllers Office till recently. They just present the data here on Transparent Idaho. Which is Amazing! They don't try to give a bias. They literally just give you a peak at the numbers. Other agencies don't even do this, for example the Education Board won't share how they use your money or give you a look into their numbers. Transparent Idaho is like the people's champ. You may not like where 100% of your tax dollars are going, but at least you can find out the cold hard facts on this website. And knowing is half the battle. It'll help make better decisions moving forward. Education and transparency are always a good thing.

a year ago

Awesome tool!

2w Love Reply Hide

I think we should know where our money is being spent.



Love it !

1h Like Reply

Govt in my area sure has a large chunk of change compared to all the other areas of spending 🙄

Wish cities had to release dollars spent and where. Caldwell is buying land that that No one even knows about.

29w Like Reply Hide

Awesome..how do I sign up to get this information? This is how it should be always!

1d Like Reply Send message Hide



Author

Transparent Idaho

Hi Rob, you can visit <https://townhall.idaho.gov/> to see these meetings and use our subscribe feature to have meeting updates sent directly to you!

TOWNHALL.IDAHO.GOV  
Townhall Idaho - Public Meetings

1d Like Reply Remove Preview



Transparent Idaho Thank you, really appreciate it.

1d Like Reply Send message Hide

# Awareness Campaign Results

Home

Active users ▾

41K

↑ 147.4%

Event count ▾

469K

↑ 259.0%

New users ▾

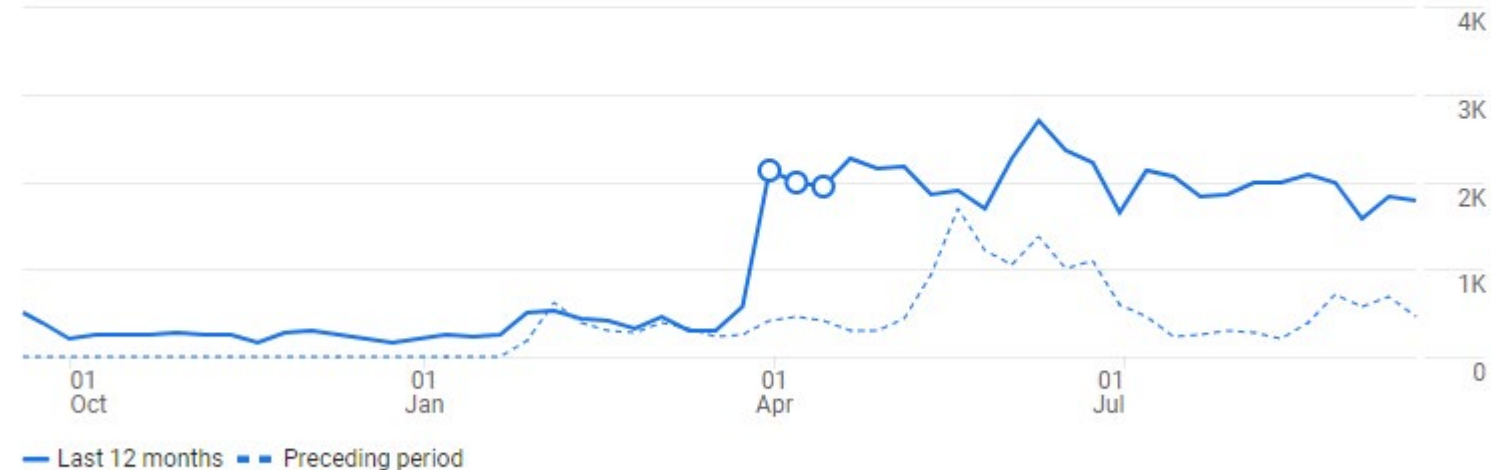
40K

↑ 140.4%

Key events ▾

0

-



Last 12 months ▾

[View reports snapshot](#) →



# Transparent Idaho Website

# Website Walkthrough



[Home](#)

[Workforce & Salary](#)

[State](#)

[County](#)

[City](#)

[Local District](#)

[Education](#)

Search State Workforce & Vendor Payments: 

State Workforce  Vendor Payments

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Welcome To

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Enhancing transparency in government by making financial and operational data visible and accessible to all Idahoans.



[Transparent Idaho](#)





# Local Government Registry

# Local Government Registry

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-sixth Legislature First Regular Session - 2021

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 73

BY REVENUE AND TAXATION COMMITTEE

AN ACT

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44

The Local Government Central Registry, established in 2015 under Section 67-450E, Idaho Code, was originally created to assist the Legislative Services Office (LSO) with collecting financial data from local government entities.

House Bill 73, passed in the 2021 Legislative session, tasked the State Controller's Office with taking over the Central Registry from LSO and creating an online portal for financial data.

In 2022, the State Controller's Office moved the Central Registry from the LSO system to an online portal operated by OpenGov that would allow a more efficient and accurate processing of uniform/comparable local government financial data.

# Local Government Central Registry

Submitting to the Central Registry each year are:

Approx. 1200 entities

from

41 different entity types

The Central Registry portal now operated in the OpenGov platform, allows the State Controller's office to:

Provide local government entities with a more user-friendly submission process.

Ensure the data available on Transparent Idaho is accurate.

Gather updated contact information for local government entities and its governing members.

# Local Government Central Registry

What does the submission process look like?

The screenshot displays the website for the Idaho State Controller's Office (SCO). The header includes the SCO logo, contact information for Brandon D. Woolf, and navigation links for LUMA, Transparency, Policies, Boards, Support, and About. A search bar is located below the header.

A modal window titled "Local Government Registry/Audit" is open, providing information about the portal. A red box highlights the link "Complete your Registry Submissions". Below this link are three additional links: "Uniform Reporting Templates", "Registry Compliance Latest Master Report", and "Historical Registry Compliance Master Report".

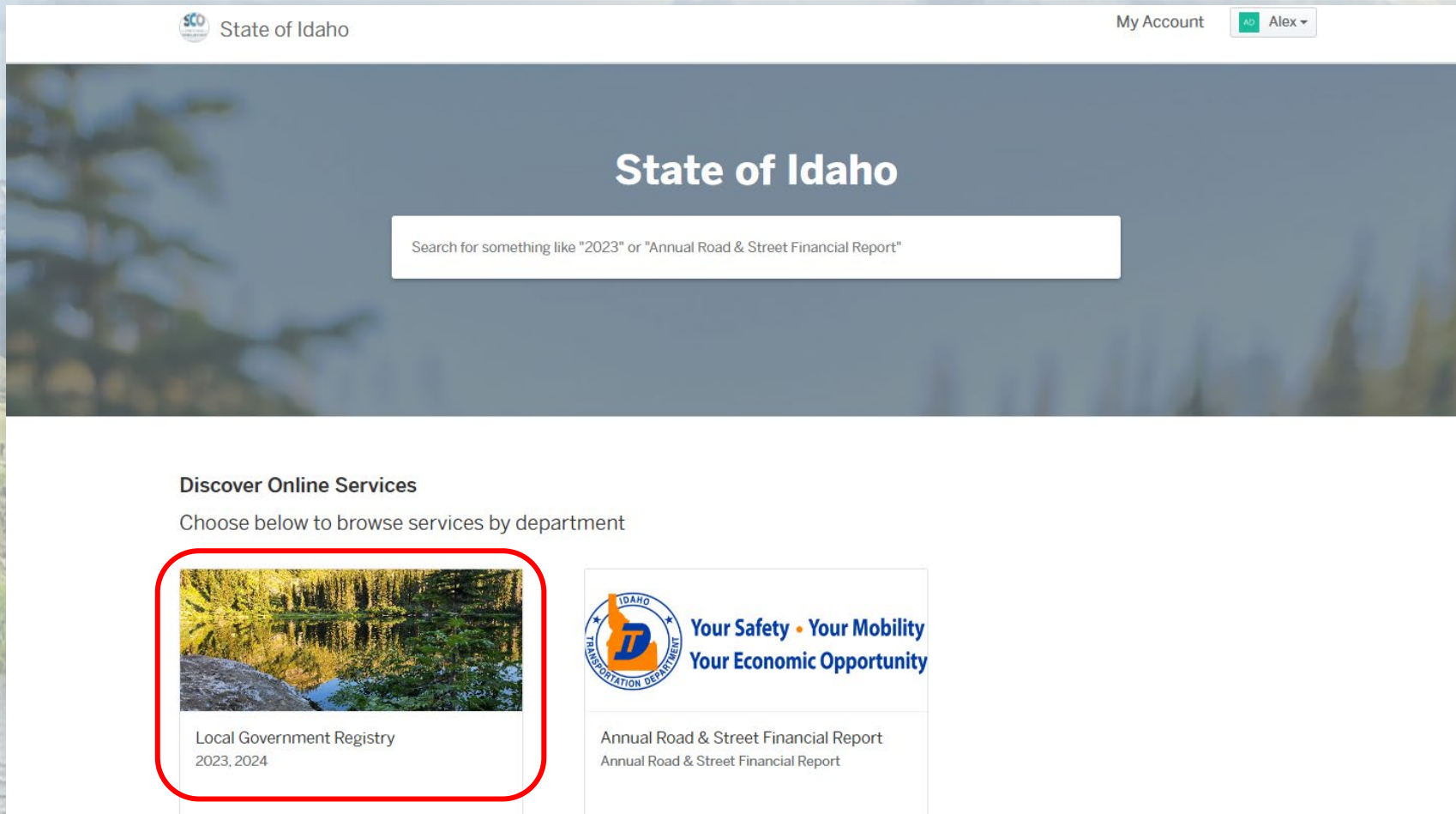
The background of the website features several sections:

- ONLINE APPLICATIONS:** A "SIGN IN" button is visible.
- ACTION CENTER:** Lists various services such as Employment Verification, IPRO Supplier Portal, Travel Policy, Per Diem Rates, How to Contribute to Townhall Idaho, Payroll Calendars, Idaho Rebounds, Password Resets, Available Surplus Property, Latest Annual Financial Report (ACFR), and 1099 Reporting.
- UPCOMING EVENTS:** Lists events for September 17, October 8, and October 15, 2024, all related to the Board of Examiners.
- W-2 INFORMATION:** States that Employee W-2 tax forms will be available and postmarked by January 31, 2024. It also provides instructions for current and former state employees to view or access W-2 forms and pay stubs.

A vertical label "Local Government Registry" is positioned on the left side of the modal window.

# Local Government Central Registry

What does the submission process look like?



The screenshot shows the State of Idaho website interface. At the top left is the logo for the State of Idaho (SCO) and the text "State of Idaho". At the top right is a "My Account" link and a user profile dropdown menu showing "Alex". The main header area features the text "State of Idaho" and a search bar with the placeholder text "Search for something like '2023' or 'Annual Road & Street Financial Report'". Below the header is a section titled "Discover Online Services" with the instruction "Choose below to browse services by department". Two service cards are displayed: the first card, titled "Local Government Registry 2023, 2024", is highlighted with a red rounded rectangle and features a landscape image of a river and trees; the second card, titled "Annual Road & Street Financial Report", features the Idaho Transportation Department logo and the slogan "Your Safety • Your Mobility Your Economic Opportunity".

# Local Government Central Registry

## What does the submission process look like?

Have a project #? Step 2 of 12 · Save Draft and Exit

---

**2024**

---

**Welcome to the 2024 Registry reporting year!**

We appreciate all of your efforts in increasing financial transparency. To ensure these efforts continue, please confirm that you have the following documents ready in order to successfully complete your submission:

Approved Budget (fiscal year 2024)  
----Items needed on the budget are: *entity name, fiscal year, budget approval*  
  
----Budget approval can be anything your governing authority uses to demonstrate that it was approved for the fiscal year (examples are: ordinance, resolution, meeting minutes, signatures, stamp of approval, etc.)

Audit or Actuals (fiscal year 2023)  
----Items needed on the audit/actuals are: *entity name, fiscal year, revenues and expenditures*

If applicable, Final Amended Budget (fiscal year 2023)  
----Items needed on the amended budget are: *entity name, fiscal year, amended budget approval*  
  
----Amended budget approval can be anything your governing authority uses to demonstrate that it was approved for the fiscal year (examples are: ordinance, resolution, meeting minutes, signatures, stamp of approval, etc.)

Annual Financial Transparency Report  
----Please complete the tabs following the same fiscal years as reported in the current registry  
  
----Please complete the report in the Excel template provided

**Budget Fiscal year 2024 Examples:**  
**\*\*\* January 1, 2024 - December 31, 2024 \*\*\* October 1, 2023 - September 30, 2024 \*\*\***

**Audit/Actuals Fiscal year 2023 Examples:**  
**\*\*\* January 1, 2023 - December 31, 2023 \*\*\* October 1, 2022 - September 30, 2023 \*\*\***

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 10  
STATE CONTROLLER

67-1076. LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY - REPORTING INFORMATION REQUIRED - PENALTIES FOR FAILURE TO REPORT. (1) In addition to the provisions applicable to local governmental entities found in section 67-450B, Idaho Code, the provisions of this section also apply to local governmental entities. For purposes of section 67-1075, Idaho Code, and this section, "local governmental entity" includes without limitation all cities, counties, entities governed by chapter 20, title 50, Idaho Code, authorities, and districts organized as separate legal and reporting entities under Idaho law and includes the councils, commissions, and boards as appointed or elected and charged with fiscal management responsibilities of the local governmental entity. If a local governmental entity is governed by the provisions of section 33-701, Idaho Code, such entity is not required to comply with the provisions of this section.

(a) There is hereby established a central registry and reporting portal (registry) on the state controller's website. The registry and reporting portal shall serve as the unified location for the reporting of and access to administrative and financial information of local governmental entities in this state. Every local governmental entity must register with the state registry.

(b) The county clerk must notify each local governmental entity of the requirements of this section.

(c) Each year, according to the schedule set forth in the uniform accounting manual for local governmental entities authorized under section 67-1075, Idaho Code:

(i) The state tax commission must submit a list to the state controller of all taxing districts within the state; and

(ii) The county clerk of each county must submit a list to the state controller of all taxing districts in the county and any other local governmental entities that are authorized to impose fees or assessments or to receive property tax money within the county.

(2) On or before December 1 of each year, every local governmental entity must submit to the online central registry the following information:

(a) Administrative information:

(i) The terms of membership and appointing authority for the governing board member of the local governmental entity;

(ii) The official name, mailing address, and electronic mailing address of the entity;

(iii) The fiscal year of the entity; and

(iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity, and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.

(b) Financial information:

(i) The most recent adopted budget of the entity;

(ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year;

(iii) The date of its last independent audit; and

(iv) Any other information required by the uniform accounting manual for local governmental entities.

(c) Bonds or other debt obligation information:

(i) The cumulative dollar amount of all bonds or other debt obligations issued or incurred by the entity; and

(ii) The average length of term of all bond issuances or other debt obligations and the average interest rate of all bonds or other debt obligations.

# Local Government Central Registry

What does the submission process look like?

Have a project #? Step 3 of 12 · [Save Draft and Exit](#)

2024

### Entity Information

<b>Entity Name *</b> <input type="text" value="Example Recreation District"/>	<b>Entity Type *</b> <input type="text" value="Recreation District"/>
<b>EIN ⓘ</b> <input type="text" value="8202145"/>	<b>Registry Year *</b> <input type="text" value="2024"/>
<b>Fiscal Year End Date (mm/dd) - Example: 09/30 * ⓘ</b> <input type="text" value="9/30"/>	
<b>Entity Street Address *</b> <input type="text" value="700 W STATE"/>	<b>Entity City *</b> <input type="text" value="Boise"/>
<b>Entity Zip Code *</b> <input type="text" value="83720"/>	<b>Are you a taxing or non-taxing district * ⓘ</b> <input type="text" value="Taxing"/>

[< Back](#) [Next >](#)

# Local Government Central Registry

## What does the submission process look like?

Have a project #? Step 8 of 12 Save Draft and Exit

### Financial Information - Approved Budget

Enter your approved budget information for your **fiscal year ending in 2024 (in effect as of January 1, 2024)**.

Total approved revenues (Example - 13250) \* ⓘ

Total approved expenditures (Example - 13250) \*

[< Back](#) [Next >](#)

---

[State of Idaho](#) [Your Profile](#) [Resources](#)  
[Your Records](#) [Claim a Record](#)  
[Employee Login](#)



# Local Government Central Registry

## What does the submission process look like?

Have a project #? Step 9 of 13 · Save Draft and Exit

2024

### Financial Information - Prior Year Actuals/Audit

Enter your actuals information or audited information (if completed) for your **fiscal year ending in 2023 (in effect as of January 1, 2023)**.

Total actual revenues (Example - 725428) \*

Total actual expenditures (Example - 634458) \*

Was an audit completed for the fiscal year ? \*

Type of audit \* Date of last audit completed \* ⓘ

Biennial

Per Idaho State Code if your expenditures exceeded \$150,000, and your last audit was completed more than 2 years ago, you are due to have an audit completed. \*

Do you have debt or bond obligations outstanding? \*

[< Back](#) [Next >](#)

# Local Government Central Registry

What does the submission process look like?

The screenshot displays a web application interface for submitting information. The main content area is titled "Step 10 of 13 - Bonds or Debts". On the left, a sidebar contains a "Have a project #?" section with a dropdown menu showing "2024". Below this, the text "State of Idaho" is visible. On the right, there is a "Save Draft and Exit" button and a "Resources" section with links for "Claim a Record" and "Employee Login". The central form contains the following fields:

- Bond or Debt \***: A dropdown menu with the text "Select your option".
- Total initial amount (dollars) of outstanding bond or debt (Example - 2580000) \***: A text input field.
- Total current amount (dollars) of outstanding bond or debt (Example - 1630000) \***: A text input field.
- Original term length (Years) \***: A text input field.
- Remaining term length (Years) \***: A text input field.
- Interest Rate (Example - 2.24) \***: A text input field.

At the bottom of the form, there are two buttons: "Cancel" and "Save".

Portal powered by **OpenGov**

# Local Government Central Registry

## What does the submission process look like?

Have a project #? \_\_\_\_\_

2024 \_\_\_\_\_

Step 12 of 12 · Save Draft and Exit

### Attachments

Include any additional files with your submission. Any box marked "Required" is required to submit your application. Please note the maximum allowed file size for any upload is 100 MB.

Attachment	File
<b>Approved Budget</b> <span>Required</span> <i>Please upload your fiscal year ending in 2024 <u>approved</u> budget here. Excel, PDF's and Word Documents are accepted.</i>  <i>Please be sure the attachment includes the following:</i> -Entity name -Fiscal year date -Total revenues <b>AND</b> expenditures	No file uploaded <span>Upload</span>
<b>Audit</b> <span>Required</span> <i>Please upload your fiscal year ending in 2023 completed audit here. Excel, PDF's and Word Documents are accepted.</i>	No file uploaded <span>Upload</span>
<b>Actuals</b> <i>Please upload your fiscal year ending in 2023 <b>actual</b> revenues and expenditures documentation here. Excel, PDF's and Word Documents are accepted.</i>  <i>Please be sure the attachment includes the following:</i> -Entity name -Fiscal year date -Total revenues <b>AND</b> expenditures	No file uploaded <span>Upload</span>
<b>Library and Recreation Annual Financial Transparency Report</b> <span>Required</span> <i>Please use the Library and Recreation Annual Financial Transparency Report excel template for this upload.</i>	No file uploaded <span>Upload</span>
<a href="#">Add attachment</a>	

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS  
CHAPTER 10  
STATE CONTROLLER

67-1076. LOCAL GOVERNMENTAL ENTITIES CENTRAL REGISTRY – REPORTING INFORMATION REQUIRED – PENALTIES FOR FAILURE TO REPORT. (1) In addition to the provisions applicable to local governmental entities found in section 67-450B, Idaho Code, the provisions of this section also apply to local governmental entities. For purposes of section 67-1075, Idaho Code, and this section, "local governmental entity" includes without limitation all cities, counties, entities governed by chapter 20, title 50, Idaho Code, authorities, and districts organized as separate legal and reporting entities under Idaho law and includes the councils, commissions, and boards as appointed or elected and charged with fiscal management responsibilities of the local governmental entity. If a local governmental entity is governed by the provisions of section 33-701, Idaho Code, such entity is not required to comply with the provisions of this section.

(a) There is hereby established a central registry and reporting portal (registry) on the state controller's website. The registry and reporting portal shall serve as the unified location for the reporting of and access to administrative and financial information of local governmental entities in this state. Every local governmental entity must register with the state registry.

(b) The county clerk must notify each local governmental entity of the requirements of this section.

(c) Each year, according to the schedule set forth in the uniform accounting manual for local governmental entities authorized under section 67-1075, Idaho Code:

(i) The state tax commission must submit a list to the state controller of all taxing districts within the state; and

(ii) The county clerk of each county must submit a list to the state controller of all taxing districts in the county and any other local governmental entities that are authorized to impose fees or assessments or to receive property tax money within the county.

(2) On or before December 1 of each year, every local governmental entity must submit to the online central registry ~~reporting portal the following information:~~

(a) Administrative information:

(i) The terms of membership and appointing authority for the governing board member of the local governmental entity;

(ii) The official name, mailing address, and electronic mailing address of the entity;

(iii) The fiscal year of the entity; and

(iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity, and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.

(b) Financial information:

(i) The most recent adopted budget of the entity;

(ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year;

(iii) The date of its last independent audit; and

(iv) Any other information required by the uniform accounting manual for local governmental entities.

(c) Bonds or other debt obligation information:

(i) The cumulative dollar amount of all bonds or other debt obligations issued or incurred by the entity; and

(ii) The average length of term of all bond issuances or other debt obligations and the average interest rate of all bonds or other debt obligations.

# Local Government Central Registry

## What does the submission process look like?

Enter the totals from the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds

			2023	2023	2024	
	Category	Subcategory	Actuals	Final Amended Budget	Adopted Budget	
Operating Revenue	Property Tax Revenue	Property Tax Revenue	-	-	-	Includes property tax replacement.
Operating Revenue	Sales Tax Revenue	Sales Tax Revenue	-	-	-	
Operating Revenue	Cemetery Income	Cemetery Income	-	-	-	Includes plots sales, open/close, sale of niches, perpetual care fees, overtime, etc.
Operating Revenue	Donations	Donations	-	-	-	
Operating Revenue	Other Operating Revenue	Other Operating Revenue	-	-	-	Only report operating revenue not reported in other categories
		<b>Total Operating Revenue</b>	-	-	-	<i>Formula: do not enter</i>
Non Operating Revenue	Investment Income	Investment Income	-	-	-	Includes interest earnings
Non Operating Revenue	Other Revenue	Other Non Operating Revenue	-	-	-	Only report non-operating revenue not reported in other categories
Non Operating Revenue	Capital Contributions	Capital Contributions	-	-	-	
		<b>Total Non Operating Revenue</b>	-	-	-	<i>Formula: do not enter</i>
		<b>Total Revenue</b>	-	-	-	<i>Formula: do not enter</i>

Reporting Summary | Actuals - Fund Balance Summary | **Revenues** | Expenditures | Other Financing Sources & Uses | Employee Salary Data

# Local Government Central Registry

## What does the submission process look like?


Action Required: Application for LGR-23-178 [EXTERNAL]

SO State of Idaho <noreply@viewpointcloud.com>  
To

↩ Reply   ↩ Reply All

📘 If there are problems with how this message is displayed, click here to view it in a web browser.

Phish Alert



State of Idaho

A reviewer is requesting updates to part of this application:

**Type:** Local Government Registry  
**Number:** LGR-23-178  
**Location:**

"See requested changes below. Please reach out if you have any questions, or for additional resources please check out our Help and Guidance page at <https://transparent.idaho.gov/transparentidaho/Pages/Help-and-Guidance--Local-Government-Registry.aspx>. Thank you!"

The following items need to be updated:

- Total actual revenues (Example - 75428)
- Approved Budget

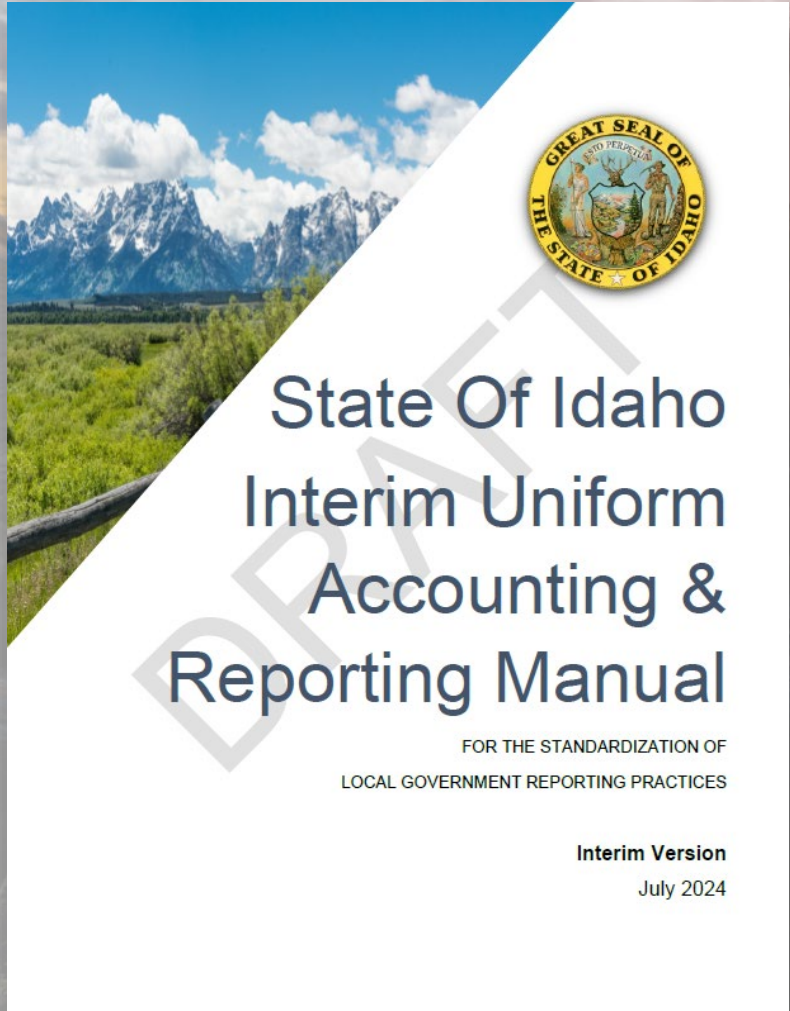
Note: **These changes must be submitted all at once**, so please be prepared to complete this in one sitting.


[Update Application](#)



# Uniform Accounting & Reporting Manual

# Uniform Accounting & Reporting Manual





## State Of Idaho Interim Uniform Accounting & Reporting Manual

FOR THE STANDARDIZATION OF  
LOCAL GOVERNMENT REPORTING PRACTICES

Interim Version  
July 2024

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 10  
STATE CONTROLLER

67-1075. UNIFORM ACCOUNTING PRACTICES AND PROCEDURES – LOCAL GOVERNMENTAL ENTITIES. (1) It is the duty of the state controller to ensure a uniform system of accounting for local governmental entities as defined in section 67-1076, Idaho Code, and to create and maintain a uniform accounting manual for local governmental entities that reflects best practices, with the assistance and approval of the committee on uniform accounting and transparency for local governmental entities pursuant to section 67-442, Idaho Code. The manual must define and classify the various funds, accounts, grants, and other financial structures by account title as necessary for the uniform reporting of accounting, budgeting, and financial reporting information, including estimated and actual revenues and expenditures. All local governmental entities as defined in section 67-1076, Idaho Code, shall comply with the reporting standards and requirements established under this section and section 67-1076, Idaho Code. The state controller is responsible for converting financial data from local governmental entities to the state controller's online platform.

(2) The state controller must create a public website for the reporting of local governmental entities' accounting, budgeting, and financial data in order to provide leaders, decision-makers, and citizens easy access to search, view, and compare data across the state. **The state controller has the flexibility to create a staggered-phase project implementation schedule but must have the online program fully functional by January 1, 2025.** The state controller must coordinate with local governmental entities as to the staggered implementation schedule. The state controller must provide a progress report on the implementation of the programs outlined in this section to the legislature on behalf of the committee on uniform accounting and transparency for local governmental entities annually until the project has been fully implemented.

(3) Until such time as otherwise directed by the state controller's office, a local governmental entity shall continue to report financial data required under section 67-1076, Idaho Code, to the legislative services office.

(4) The public website created and maintained by the state controller pursuant to this section must additionally provide access to education provider financial information. Such data may be integrated with or maintained separately from the local governmental entity data, in the discretion of the state controller.

History:

[67-1075, added 2021, ch. 89, sec. 3, p. 298.]

# Uniform Accounting & Reporting Manual

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# Uniform Accounting & Reporting Manual

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## Accounting

### Governmental Accounting Standards Board (GASB)

Generally Accepted Accounting Principles (GAAP) have established a hierarchy that sets forth what constitutes GAAP for all state and local government entities. GAAP for governments are primarily governed by the Governmental Accounting Standards Board (GASB). GASB establishes the accounting principles and standards that local governments must follow when accounting for transactions and preparing financial statements.

#### Highlight of Standards for Local Government Entities

This manual intends to provide local government entities with reporting guidelines, not dictate how they do their accounting. Please continue to abide by the GASB standards highlighted below, as well as others they have issued, to ensure transparency and accuracy. For a complete list of GASB Statements, please refer to their website at <https://www.gasb.org/standards-and-guidance/pronouncements>.

1. **GASB Statement No. 34:** "Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments" - This standard establishes the basic financial reporting requirements for state and local governments, including the format and content of financial statements and required supplementary information.
2. **GASB Statement No. 40:** "Deposit and Investment Risk Disclosures" - This standard provides guidance as it relates to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk and the required disclosure elements
3. **GASB Statement No. 54:** "Fund Balance Reporting and Governmental Fund Type Definitions" - This standard provides guidance on the classification and reporting of fund balances in governmental funds, specifying categories such as nonspendable, restricted, committed, assigned, and unassigned fund balances.
4. **GASB Statement No. 65:** "Items Previously Reported as Assets and Liabilities" - This standard requires reclassification to deferred inflows and outflows of resources for items that were previously reported as assets and liabilities.
5. **GASB Statement No. 68:** "Accounting and Financial Reporting for Pensions" - This standard addresses accounting and financial reporting for pension plans administered through governmental entities, including requirements for reporting pension liabilities and expenses.
6. **GASB Statement No. 75:** "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" - This standard establishes accounting and financial reporting requirements for other post-employment

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comparison information. This standard is effective for fiscal years beginning after June 15, 2025.

### Generally Accepted Accounting Principles (GAAP)

Some key GAAP principles that apply to local government entities in Idaho include:

1. **Fund Accounting:** Local governments in Idaho, like elsewhere, must use fund accounting to segregate various activities and resources. This ensures that financial information is reported in a manner that is understandable and useful for decision-making. The following different types of funds are used by a local government:
  - a. **Governmental Funds** - primarily used to account for the sources, uses, and balances of current financial resources and often have a budgetary orientation.
  - b. **Proprietary Funds** - Used to account for operations for which a fee is charged to external users for goods or services.
  - c. **Fiduciary Funds** - Used to account for fiduciary activities, such as pension/benefit trust funds, investment trust funds, private-purpose trust funds, or funds that are custodial in nature.
  - d. (See the fund accounting table below for additional fund descriptions)
2. **Basis of Accounting:** Governmental funds follow the modified accrual basis of accounting and both proprietary and fiduciary funds follow the accrual basis. The modified accrual basis of accounting includes recording activity when it is measurable and available and accounting is done on the current resources method (basically the disclosure difference between modified and accrual). The accrual basis of accounting includes recording activity when an exchange takes place. (See the table below for a summary of the basis of accounting used by various funds)
3. **Consistency:** Local governments must apply accounting policies consistently from one period to the next to ensure comparability of financial information over time. Generally, local governments must apply accounting policies consistently from one period to the next to ensure comparability of financial information over time as described in GASB Statement No. 100.
4. **Disclosure:** There's an emphasis on providing adequate disclosures in financial statements to ensure that users have all the necessary information to make informed decisions.
5. **Materiality:** Materiality plays a significant role in determining what information needs to be disclosed in financial statements. Transactions or events that are immaterial may not need to be separately disclosed.
6. **Budgetary Reporting:** Local governments in Idaho typically have specific requirements for budgetary reporting, including the comparison of actual financial results to budgeted amounts.
7. **Capital Asset Accounting:** GASB standards govern the accounting for capital assets, including their recognition, measurement, and reporting of depreciation.

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# Uniform Accounting & Reporting Manual

## Reporting

### Local Government Entities Central Registry

Section 67-1075, Idaho Code states that a central registry and reporting portal was to be maintained on the Idaho State Controller's website. Furthermore, it stated that "the registry and reporting portal shall serve as the unified location for the reporting of and access to administrative and financial information of local governmental entities in this state." (Idaho Code 67-1076, 2021). All local government entities must submit to the central registry with the exception of Local Education Authority (LEA) also known as School Districts pursuant to Section 33-701 Idaho Code.

#### Submission Requirements

As stated in Section 67-1076, Idaho Code, all cities, counties, and local government entities governed by Chapter 20, title 50, Idaho Code must submit the following information via the central registry and reporting portal on or before December 1<sup>st</sup> of every year:

- a. Administrative information
  - (i) The terms of membership and appointing authority for the governing board member of the local governmental entity;
    - a. Local Entity Authorizing Legislation

Idaho Code Section	District Type	Oversight	Taxing Authority
21-805	Airport (Regional)	ID Dept of Transportation	N
31-3908	Ambulance	County Commissioners	Y
67-4907	Auditorium	District Court	Y
19-863A	Capital Crimes Defense Program	County Commissioners	N
27-108	Cemetery	County Commissioners	Y
50-102	City	County Commissioners	Y

### Communications Timeline and Due Dates

Section 67-1076, Idaho Code states that every local governmental entity must submit to the online central registry and reporting portal on or before December 1<sup>st</sup> every year.

The following communications timeline will be followed for the central registry:

#### January

- Registry Closed
- 15 - Compliance Report sent to Tax Commission, Board of Commissioners and County Clerks
- 15 - Request for updated Taxing District List
- 31 - City and County Quarterly Salary Reports Due

#### February

- Registry is closed
- 1 - Notice sent to all districts of the upcoming year's schedule

#### March

- 1 - Registry Open
- 2<sup>nd</sup> Wednesday - Kick-Off Webinar

#### April

- 1 - Registry Status Update sent to all districts
- 5 - Quarterly Compliance Report sent to Tax Commission, Board of Commissioners and County Clerks
- 2<sup>nd</sup> Wednesday - Monthly Webinar
- 30 - City and County Quarterly Salary Reports Due

#### May

- 1 - Registry Status Update sent to all districts
- 2<sup>nd</sup> Wednesday - Monthly Webinar

#### June

- 1 - Registry Status Update sent to all districts
- 2<sup>nd</sup> Wednesday - Monthly Webinar

#### July

- 1 - Registry Status Update sent to all districts
- 5 - Quarterly Compliance Report sent to Tax Commission
- 2<sup>nd</sup> Wednesday - Monthly Webinar
- 31 - City and County Quarterly Salary Reports Due

#### August

### How to Complete a Submission

The Local Government Entity Central Registry submission is done through the SCO website at <https://stateofidaho.viewpointcloud.com/categories/1080/record-types/6431> and the following steps must be completed:

#### Step 1 – Confirm your contact information

- First Name
- Last Name
- Email address
- Phone Number
- Address
- City
- State
- Zip/Postal Code

#### Step 2 – Welcome to this fiscal year's Registry reporting! (Overview of documents needed)

- Approved Budget (in effect as of January 1, of the current calendar year)
  - Required information in the budget includes: entity name, fiscal year, budget approval
  - Budget approval can be anything your governing authority uses to demonstrate that it was approved for the fiscal year (examples are: ordinance, resolution, meeting minutes, signatures, stamp of approval, etc.)
- Audit or Actuals (in effect as of January 1, of the prior calendar year)
  - Required information in the audit/actuals are: entity name, fiscal year, revenues, and expenditures
- If applicable, the Final Amended Budget (in effect as of January 1, of the prior calendar year)
  - Required information in the amended budget includes: entity name, fiscal year, amended budget approval
  - Amended budget approval can be anything your governing authority uses to demonstrate that it was approved for the fiscal year (examples are: ordinance, resolution, meeting minutes, signatures, stamp of approval, etc.)
- Annual Financial Transparency Report (AFTR) (see AFTR section for more detail)
  - Please complete the tabs following the same fiscal years as reported in the current registry
  - Please complete the report in the Excel template provided

# Uniform Accounting & Reporting Manual

## Annual Financial Transparency Report (AFTR)

Idaho Code Section 67-1075 states that “the State Controller must create a public website for the reporting of local governmental entities’ accounting, budgeting, and financial data in order to provide leaders, decision-makers, and citizens easy access to search, view, and compare data across the state.”

The purpose of the Annual Financial Transparency Report (AFTR) is to collect data from local entities to put on the Transparent Idaho website to meet the above-mentioned requirements stated in IC 67-1075. The AFTR is a part of an entity’s Local Government Central Registry submission and requires entities to submit budget information including revenues and expenditures, annual fund balances, and employee salary data. For more information regarding the employee salary requirement, please see the Employee Salary Reporting section of this manual.

## Counties

This section provides guidance on uniform reporting specific to the 44 Idaho counties.

### Annual Budget Reporting

Counties are asked to provide their approved budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in County financial information.

#### Revenues fields/definitions

Term	Definition
Property Taxes/Assessment	Taxes levied on the assessed value of real estate properties by local governments to fund public services and infrastructure.
Capital Financing	Funds raised by government entities to finance long-term capital projects or investments in infrastructure, typically through bonds or loans.
Charges for Services	Fees collected by government entities in exchange for providing specific services.

## Cities

This section provides guidance on uniform reporting specific to all Idaho cities.

### Annual Budget Reporting

Cities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in City financial information.

#### Revenue

Term	Definition
Property Taxes/Assessment	Taxes imposed on property owners based on the assessed value of their property, used to fund local government services and infrastructure.
Capital Financing	The process of securing funds for long-term investments and projects, typically through the issuance of bonds, loans, or other financial instruments.
Charges for Services	Fees collected by a government entity for specific services provided to individuals or businesses, such as water, sewer, or park services.
Contributions	Voluntary payments or donations made to a government entity or organization, often to support specific projects or programs.
Fines	Penalties imposed for violations of laws, regulations, or ordinances, such as traffic tickets or code violations.
Franchise Fees	Payments made by utility companies or other businesses for the right to operate within a government jurisdiction and use public property, such as streets and rights-of-way.
Grants	Revenue from another governmental entity, an individual, or an organization to share program costs, subsidize other governments or entities, or otherwise reallocate resources to recipients. Typically reported within intergovernmental revenue.

## Airport and Port

This section provides guidance on uniform reporting specific to all Airport and Port Districts.

### Annual Budget Reporting

Local Government Entities are asked to provide their budget *in effect as of January 1, of the current calendar year* and actuals *in effect as of January 1, of the prior calendar year* as part of their annual budget reporting to help create uniformity in financial information.

#### Net Position Summary

Term	Definition
Net Investment in Capital Assets	Figure remaining after capital-related borrowings, payables, and deferred inflows have been removed from the net carrying value of capital assets.
Restricted	Funds that are subject to external restrictions imposed by donors, grantors, or imposed by law within both governmental and proprietary funds. These restrictions dictate how the funds are required to be used.
Unrestricted	Funds that are not restricted for specific purposes. These funds represent the residual amount available for discretionary use by the organization’s management.
Net Position	The difference between an entity’s total assets and deferred outflows of resources and its total liabilities and deferred inflows of resources. Net position is divided into three categories: net investment in capital assets, restricted, and unrestricted. It provides a comprehensive measure of the entity’s overall financial health.

# Uniform Accounting & Reporting Manual

How/why is uniformity achieved this way?

Why was this cadence selected for reporting this data?

Who is required to report this financial data?

Why was this information selected to be included?

Why salaries?



— STATE OF IDAHO —  
CONTROLLER'S OFFICE

BRANDON D. WOOLF

# Transparent Idaho Team

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