



STATUTORY REPORTING

Document	Receiving Entity	Frequency	Due Date	Public Notice	Public Hearing?	Idaho Code
Budget (fiscal year)	City of Boise	Annually	Sept 1	Yes	Yes	50-2006 1(d)
Audit / Annual Financial Report (fiscal year)	City of Boise Legislative Services Office	Annually	City: 10 days after receipt from independent auditor. LSO: within 9 months of fiscal year end.	No	No	50-2006(d) 67-450B
Annual Report (calendar year)	City of Boise	Annually	March 31	When filed	Yes	50-2006(c) 67-450(b)
Entity info; most recent budget; unaudited budget vs actual expenditures; most recent audit	Local Governing Registry (portal). Legislative Services Office – Audit Division	Annually	December 1	No	No	67-450E (HB 560 – 2014 Regular Session)
Urban Renewal Plans & Amendments	State Tax Commission – Urban Renewal Central Registry	Whenever a plan is created or amended.	Within 30 days of any changes.	No	No	50-2913

SIMPLIFIED...

Document	To	
Annual Budget	City	✓
Annual Audit	City, Legislature	✓
Annual Report	City	✓
Budget, Audit, Actual vs Budget	LGE Portal - Legislature	✓
Urban Renewal Plans & Amendments	State Registry - Tax Commission	✓

LGE Portal = Local Government Entity Portal at Legislative Services Office website.

*THE FOLLOWING IS BASICALLY GOOD AND SOUND BUT IT NEEDS GENERAL REVIEW AND UPDATE...e.g. public hearing for annual report/update IC and it was created prior to the Legislature creating the central Local Governing Entity site at LSO and the state urban renewal plan registry at the State Tax Commission. Those two requirements are shown in the tables above / on page 1.
Ross March 2017*

CCDC STATUTORY FILING REQUIREMENTS: BUDGET, AUDIT, ANNUAL REPORT

Summary of Statutory Provisions:

Budget Requirements [50-2006\(d\)](#):

- File Annual Budget resolution with the city of Boise, City Clerk's Office each year; must include estimates of revenue and expense for the coming fiscal year.
Take two copies to the City of Boise Clerk's Office, have both stamped, leave one for the city, the other goes into CCDC files as a record of annual filing.

Audit Requirements [67-450\(b\)](#) & [50-2006\(d\)](#):

Auditor must be employed on written contract and do full and complete financial statements every year.

- File Annual Audit with City of Boise.
Take two copies to the City of Boise Clerk's Office, have both stamped, leave one for the city, the other goes into CCDC files as a record of annual filing.
- File Annual Audit with State of Idaho, Legislative Services Office.
New procedure beginning in 2015 (per HB 560, 2014 session).
Go to State Local Governing Entities Central Registry: <https://registry.legislature.idaho.gov/> .
Log in (username: rbordenID511, password: Ccdcbois\$3).
Some info will remain static year-to-year, other info will come from current audit. Upload current audit.
- Bond Requirement: Send to trustee and distribution list, banks, etc.
- Bond Requirement: Send Comprehensive Disclosure Report to trustee and rating agencies as requested (trustee sends to repositories on our behalf)
- CCDC Election(?): 3 courtesy copies to City of Boise Finance Dept.
Filing with City is done by filing audit with the Boise City Clerk each year. CCDC needs receipt of filing as a record of annual filing requirement.

Annual Report Requirements [67-450\(b\)](#) & [50-2006\(c\)](#):

- File Annual Report with City of Boise by March 31st of each year.
- Publish notice in newspaper that report was filed with the City and is available for inspection during office hours at City Clerk's Office and CCDC.
- CCDC By-Laws: Article II, Section 10 incorporates same 50-2006(c) requirement
- CCDC Election: Add to notice that a copy is available for any interested.
- CCDC Election: Executive Director presents to City Council.

This Annual Report must include both Agency activities and a complete financial statement with the following:

- *"Activities" for the preceding calendar year*
- *Assets and liabilities*
- *Income and operating expenses*

To file with the city, take two copies of the Annual Report to the City Clerk's office, have them stamp both, leave one for the city, bring the second back and file.