

Comprehensive Annual Financial Report (CAFR) and Single Audit 2020

# Taxonomy Guide

Version 0.3

September 3, 2020

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# See further acknowledgements in Section 6.

# 1 Goals

The XBRL US CAFR Single Audit Taxonomy Guide (Guide) is intended to provide an in-depth understanding of the CAFR Single Audit Demonstration Taxonomy V0.3 (Taxonomy). This document will explain the structure of the Taxonomy, indicate the way in which the Taxonomy represents data, and explore how the XBRL transport model operates. This document is meant to be read by developers, software providers, government representatives, and others interested in the structure of the taxonomy.

# 1.1 Revision History

This document, which supersedes previous CAFR Taxonomy guides, is subject to periodic revision.

# 1.2 Introduction to the Taxonomy and an Overview of XBRL

The Taxonomy is intended as a demonstration to prove out the benefits of using structured data standards when preparing financial documents for reporting by governments and grantees. This third release incorporates comments received during a public review period that closed on May 8, 2020.

The primary Taxonomy references two separate taxonomies which are part of the Taxonomy Discoverable Taxonomy Set (DTS). The Taxonomy has an entry point that allows access to both the CAFR Taxonomy and the Single Audit Taxonomy. Each referenced Taxonomy also has its own entry point.

The CAFR Taxonomy represents seven financial statements and two footnotes that are used by government agencies preparing their Comprehensive Annual Financial Reports (CAFR). The Single Audit Taxonomy represents the Schedule of Federal Expenditures of Awards and the Schedule of Findings and Questioned Costs which are used by grantees and auditors preparing the Single Audit Report.

The following *XBRL Overview* has been provided to aid readers less familiar with XBRL in understanding its constructs and usages. Readers who already have a working knowledge of XBRL may skip this section or briefly skim it to refresh their comprehension.

# 2 XBRL Overview

XBRL (the Extensible Business Reporting Language) is a means of expressing and exchanging business information in a standardized format that allows semantic meaning and data dimensionality to be attached to each XBRL fact. XBRL is self-describing, which means nothing beyond the XBRL report and the taxonomy that was used to create it is necessary for the receiving

system to understand and interpret the data report. Along that vein, it is also machine-readable, allowing that receiving system to parse discrete facts, interpret their meaning and relationship with other facts, and apply that information to consumer data models. Some XBRL formats are also human-readable or allow rendering of human-readable presentations. Finally, by its nature, XBRL is extensible. Taxonomies often are built upon or extend other taxonomies, and XBRL report preparers may have the flexibility in some cases to create custom XBRL constructs that reflect their unique reporting circumstances.

# 2.1 Taxonomies and Instance Documents

This introductory section explains the intersection of taxonomies and XBRL reports (often called instance documents) and how they are used together to create XBRL-formatted data (Figure 2-1). An XBRL taxonomy is referenced from within the XBRL report. The taxonomy (sometimes referred to as an ontology) contains a schema, which lists the XBRL data constructs necessary to express the data within the report. In addition, the taxonomy will include linkbase documents that define the relationships among those constructs. Linkbases are vitally important in understanding how the data constructs relate to one another and thus give the XBRL taxonomy its structure (such as defining the dimensionality of its tables, the nature of its mathematical calculations, and how concept presentations appear in visual rendering software). Together, the schema and the linkbases form the taxonomy.

An XBRL report uses the taxonomy to structure its data. It contains some dimensional information itself, such as data intrinsic to the report (the time period of the report, the entity reporting the data, and so forth). The taxonomy and the XBRL report combine to form self-describing, structured XBRL data.



Figure 2-1

# 2.1.1 The Semantic Data Model

An XBRL taxonomy is said to represent a semantic data model. This model both defines the data within it (the type and properties of the information) and how that data relates to other data within the model and in some cases, external to the model. A semantic data model is often influenced by specific requirements for the taxonomy (such as regulatory reporting requirements or other

functional requirements) and use cases for the taxonomy (such as how that data will be consumed and the types of analyses that will be completed with it).

Data models often contain dimensionality and data structures. Quite often dimensionality can take the form of tables, pairwise relationships, mathematical summations, and hierarchical structures (such as trees). XBRL linkbase documents contain the information defining the data relationships within the taxonomy.

Data placed into an XBRL semantic data model becomes XBRL facts. A fact is defined as a data value intersected by multiple XBRL dimensions that confer semantic meaning. It should be noted that every XBRL fact must be unique, that is, have a different set of contextual and semantic identifiers. This ensures every fact in the XBRL report can be clearly and unambiguously identified by the data consumption system.

## 2.1.2 Concepts

A *concept* is a semantic identifier as defined by the taxonomy. It is the basic building block of any XBRL taxonomy, and all the data dimensions within that taxonomy refer to relationships between or among concepts (Figure 2-2). Concepts that define a semantic interpretation for a fact are known as concept core dimensions. Other types of concepts may be used as organizational containers for concept core dimensions that are semantically related. These are called grouping concepts, and they define structures within a taxonomy, such as an XBRL table structure or a domain of possible values. Still other concepts may be organized along a taxonomy-defined dimension to specify axes along which facts vary. These concepts confer contextual information that is important to the fact's interpretation.



Figure 2-2

XBRL concepts have important properties that must be defined as shown in the table below. These properties dictate important aspects about the concept, including the type of the data the intersected fact can contain, whether the fact can be nil (or not reported), and the type of period dimension that can also intersect with that fact. Concepts also have properties to indicate if they are abstract (a grouping concept, which cannot directly contain fact data) or what the concept's role is in the taxonomy (as a line item, for example, or a member of another dimension).

Properties	Description
Name	Name of the concept.
Period Type	The basic intersecting period core dimension that can be <i>instant</i> or <i>duration</i> .
Balance Type	An optional qualifying property that can be <i>debit</i> or <i>credit</i> for accounting purposes.
Nillable	An optional property indicating an intersecting fact can be nil or reported with no value regardless of its data type. Note that this is not the same as having a value of 0.
Abstract	A property indicating the concept is specifically intended for organizational purposes within the taxonomy.
Data Type	The type of data the concept can represent.
Substitution Group	A property categorizing the concept as one of a number of types, such as item, dimension, or enumeration, among others.

The library of concepts (each with its properties) is defined within the XBRL taxonomy's schema document. Concept names should follow the standards set forth in the <u>XBRL US Style Guide</u>.

## 2.1.3 Core Dimensions

In addition to the concept core dimensions, there are other XBRL core dimensions. These are called "core" because their interpretation is defined in the XBRL Specification rather than by the schema document. Their meaning is therefore static from taxonomy to taxonomy. Their value, however, varies from XBRL report to report. For this reason, core dimensions are defined within the XBRL report itself, not the taxonomy. Note that core dimensions cannot be used to define uniqueness for a fact.

#### 2.1.3.1 Entity Core Dimension

The entity core dimension defines the entity for which the XBRL fact is being reported. The entity should be reported using a common identifier that is unique to the entity, unchanging, and not privately identifiable.

#### 2.1.3.2 Period Core Dimension

The period core dimension defines the period of time relevant to the XBRL fact. The period can be one of two types: an *instant* or a *duration*. The type of period core dimension must match the period type property of the intersecting concept core dimension for a given fact. This dimension is required for all facts. If the period is not defined or the data is such that it is unchanging with time, the value of the period core dimension can be "forever".

#### 2.1.3.3 Unit Core Dimension

The unit core dimension indicates the unit of measurement of an XBRL fact. A unit of measurement is a magnitude of a quantity, defined and adopted by convention or by law. Units are expressed as a list of numerator units with an optional list of denominator units. The unit core dimension is dictated by the data type property of the concept core dimension and is only applicable to concept core dimensions that have numeric data types.

#### 2.1.3.4 Language Core Dimension

The language core dimension specifies the language in which a non-numeric fact is reported. Language values must be represented with a valid BCP 47 language code (for more information, see <u>IETF BCP 47</u>). Language core dimensions should only be present on concept core dimensions that allow textual information and are optional in this case.

#### 2.1.3.5 Note Core ID Dimension

The note core ID dimension links a footnote or set of footnotes to one or more facts.

## 2.1.4 Taxonomy-defined Dimensions

A taxonomy-defined dimension is a concept that intersects facts that should be interpreted in a similar way. Taxonomy-defined dimensions are concepts that do not explicitly define a fact but

rather intersect with a fact to add further contextual or semantic information beyond what is added by the core dimensions. Quite often taxonomy-defined dimensions directly express the data dimensionality of the model. They may represent the columns in a table, for example. A fact can intersect with one or more taxonomy-defined dimensions.

Taxonomy-defined dimensions often represent a vector of semantically related values. For example, a dimension could be "USRegionAxis", and its values could therefore be "Northwest", "Southwest", and "Midwest", for example. XBRL offers two methods of expressing the domain of allowable values for a taxonomy-defined dimension.

## 2.1.4.1 Explicit Taxonomy-defined Dimensions

In an explicit taxonomy-defined dimension, the values for the dimension are concepts explicitly described in the taxonomy. These concepts, called member concepts, contain the permissible values for the domain for that taxonomy-defined dimension. In the above example where the dimension is "USRegionAxis", members could include "NorthwestMember" and "MidwestMember". Explicit dimensions can limit the choices to express this dimension, though custom member concepts can be added if a taxonomy permits extensibility.

### 2.1.4.2 Typed Taxonomy-defined Dimensions

In a typed taxonomy-defined dimension, the values for the dimension are defined by the dimension's concept. The concept's data type defines the domain of permissible values. This can thus be broad (any string if the data type is stringltemType) or limited (an item from a constrained list or set). The preparer provides the value. For example, the typed dimension *Name of Proprietary Funds Business Type Activity Fund [Axis]* has a data type of "string". A preparer using this axis could use the value "Water Fund" or "Sewer Service Fund" because these names represent the preparer's business type activity funds.

# 2.1.5 Data Relationships and Structures

With concepts, core dimensions, and taxonomy-defined dimensions, XBRL structures can be built. Again, these structures are represented by relationships between concepts and contained within the taxonomy's linkbase documents. The relationships in XBRL are defined by arcs, and the description of the relationship within the taxonomy is an arcrole.

#### 2.1.5.1 Presentation Relationships

The presentation linkbase includes the hierarchical relationships between and among concepts necessary to render a presentation, which is a group of concepts semantically related for a reporting purpose. XBRL software makes use of concept labels and depth (indenting) to create a visual representation of the concept tree. Presentations may contain one or more tables.

### 2.1.5.2 Definition Relationships

The definition linkbase is similar to the presentation linkbase in that it contains the relationships between and among concepts that define the dimensionality of the data. Definitions express relationships beyond presentations. These relationships include the taxonomy-defined dimensions, cube (table) structures that define the dimensionality around XBRL facts, and other types of relationships.

#### 2.1.5.3 Calculation Relationships

XBRL concepts can be related mathematically through a calculation linkbase. Calculations can only express summation relationships. Weights can be applied to the values involved in the calculation to create subtraction results. Note that XBRL does not natively perform the mathematical operation but rather describes the relationship between the concepts. Some XBRL software can enforce the relationship. At this time, the CAFR SAP Taxonomy does not contain calculations but these can be added in a future release.

#### 2.1.5.4 Label Relationships

Concept labels provide descriptive text. Labels can be short or verbose, can indicate a starting period or an ending period, and different labels serve different roles within the taxonomy. Most commonly, labels are concept identifiers displayed during the visual rendering of a taxonomy. Labels are stored within the label linkbase.

#### 2.1.5.5 Reference Relationships

The reference linkbase contains relationships between concepts and additional descriptive documentation. This information typically includes source and other information from an authoritative body. References are used in the CAFR SAP Taxonomy. Some are authoritative sources; some are merely informational.

## 2.1.6 Data Types, Units, and Identifiers

XBRL data types describe the type of data that is contained within an XBRL fact. This description occurs via the data type property of that fact's concept core dimension. Data types are typically numeric (values upon which mathematical operations can be performed) or non-numeric (strings as descriptive text). XBRL data types use standard XML data types as a base and are listed here in the <u>XBRL Data Type Registry</u>. Custom data types can be included in a taxonomy in its schema document and can further constrain an existing data type (such as only allowing positive or negative values or only allowing a particular string from a list of possible strings).

Fact data types are linked with the unit and language core dimensions. Facts with numeric data types intersect with unit core dimensions while facts with string (text) data types may intersect with a language core dimension. Units can be compound units. Taxonomies and taxonomy documentation typically indicate what data types and units are permitted. XBRL has a <u>Unit Type</u>

<u>Registry</u> for commonly accepted unit types. In terms of the language core dimension, languages are expressed with a language code (for more information, see <u>IETF BCP 47</u>).

Often seen in relation to the entity core dimension, identifiers are often public-facing, unique codes related to an entity. Identifiers are also typically defined by the taxonomy documentation.

# 2.1.7 Transport Format

XBRL taxonomies are represented by XML documents (.xsd files for schema documents and .xml files for linkbase documents). However, XBRL reports can be formatted in a multitude of different formats. Typically, taxonomy documentation will stipulate which of these formats should be used within the reporting environment. The four format options for an XBRL report are as follows: XBRL as XML, Inline XBRL, JavaScript Object Notation (JSON), and Comma Separated Values (CSV) format. Inline XBRL is the only format that embeds XBRL directly into an XHTML document, creating a human readable XBRL report. The other formats store XBRL data in a structured, machine-readable format.

## 2.1.8 Validation

XBRL reports should be validated to ensure they contain accurate data. XBRL provides some native validation through syntax checking (specific to the transport format). XBRL software can also ensure data integrity by checking a fact value against the concept core dimension's data type, ensuring required dimensions are present, and validating concept relationships are represented correctly (including validating calculations). XBRL software specific to a reporting environment can also implement any number of data quality rules relevant to those particular taxonomies and regulations. At this time, the CAFR SAP Taxonomy does not contain validation (business) rules but they will be added in a future release.

## 2.1.9 Extensibility

If permitted by taxonomy developers, preparers can extend an XBRL taxonomy by developing custom labels, concepts, concept relationships, and data types. Extensibility is achieved by changing or referencing different schema and linkbase documents that contain these custom constructs. Any applicable XBRL data reporting or storage system must permit referencing these extension documents.

## 2.1.10 Software

XBRL is a data transport model and format. Tools, both commercial and freely available, can aid both preparers and consumers in visualizing the structure and validating the data of an XBRL report. In many cases, there are specific software packages available to a reporting environment. See the websites of <u>XBRL US</u> and <u>Arelle</u> for more information.

## 2.1.11 References and Further Reading

The following specifications and documents are available from XBRL International (<u>https://xbrl.org</u>):

XBRL Specification

XBRL Open Information Model

XBRL Dimensions Specification

XBRL Data Type Registry

XBRL Precision, Decimals and Units

XBRL Formula

XBRL Unit Type Registry

More information about XBRL and its uses in the United States is available on XBRL US' website at: <u>https://xbrl.us</u>.

# 3 Scope

The CAFR Taxonomy was developed to help state and local governments prepare their Comprehensive Annual Financial Reports (CAFR) in structured data format. Governments can provide XBRL tagging for every fact on the statement or on selected facts, depending on how their state or other jurisdiction chooses to set requirements. For example, a set of seven groups was created for the state of California to represent a limited set of concepts that the California State auditor requests of local California governments. As other states become engaged in the project, additional state-specific entry points can be created to allow each state to specify the concepts they require. Alternatively, states could work together to reach a consensus on standard fiscal health indicators that could be adopted by some or all states. A single set of indicators could be valuable to data users as a standard metric with which to gauge the health of state and local governments.

The CAFR Taxonomy was also designed to be used in conjunction with state-specific taxonomies that may contain concepts for an individual state's chart of accounts which could then be mapped into the CAFR Taxonomy. For example, the state of Florida has developed a taxonomy based on their Uniform Chart of Accounts which covers detailed revenue and expenditure categories. Eventually, these categories could be mapped into the CAFR Taxonomy so that individual Florida governments could roll their detailed internal ledger system accounts into the higher level CAFR Taxonomy for reporting the CAFR in XBRL format.

The Single Audit Taxonomy was developed to help grantees that are required to prepare and submit the annual Single Audit Report in XBRL format. Starting in 2023, grantees that are subject to Single Audit, will be required to report that information *using data standards that render the data fully searchable and machine-readable; are nonproprietary; incorporate standards developed and maintained by voluntary consensus standards bodies; and that are consistent with and implement applicable accounting and reporting principles.* These requirements are specified in a bill passed in December 2019 called the Grants Reporting Efficiency and Transparency (GREAT) Act<sup>1</sup>, under Section 6402.c.

Grantees, many of which are state and local governments, that receive \$750,000 or more in federal grants, are required to prepare the Single Audit report, an annual submission that today is prepared in PDF format. The Single Audit report contains information that is represented in the CAFR Taxonomy (financial statements and footnotes), plus information represented in the Single Audit Taxonomy (schedules and other identifying information).

Grantees and their auditors submit the Single Audit Report in PDF format to the Federal Audit Clearinghouse, then separately, manually key in a subset of the information into an online form called the SF-SAC. The preparation and submission process are shown in Figure 3-1 below. Today, this data is made available to data users in PDF format; in addition, data reported in the SF-SAC form is provided in text files.





Data reported in the SF-SAC (Data Collection Form for Single Audits), shown in Figure 3-2 below, includes identifying information plus the Schedule of Expenditures of Federal Awards, and the Schedule of Findings and Questioned Costs. All the content included on the SF-SAC can be reported in XBRL format by using the Single Audit Taxonomy.

<sup>&</sup>lt;sup>1</sup> Text of GREAT Act: <u>https://www.congress.gov/bill/116th-congress/house-bill/150/text</u>



Figure 3-2

# 4 Key Features and Structure

The following topics should be considered and understood by readers before engaging with the taxonomy structure.

# 4.1 Basic Structure

The taxonomy currently contains approximately 1200 elements, 75% in the CAFR Taxonomy, 25% in the Single Audit Taxonomy and is anticipated to evolve. As noted earlier, the Taxonomy has three primary entry points representing both CAFR and Single Audit, CAFR-only, and Single Audit-only. An entry point for the state of California has also been created and is available in groups 806000 through 830000. The California entry point relies on a subset of concepts drawn from the CAFR Taxonomy. Both the CAFR and Single Audit Taxonomy rely on multiple data types including string, monetary, percent, integer, and boolean as well as enumerated elements to represent certain facts required to be reported.

# 4.2 Other Standards and Sources

The structure and content of the CAFR statements is based on a review of various financial statements as well as input from subject matter experts. To the extent possible, elements and documentation labels in the CAFR Taxonomy are based on standards set by the Governmental Accounting Standards Board (GASB). These references are noted in the Taxonomy reference linkbase. Where clear definitions were not available from the GASB Codification, other sources including the Financial Accounting Standards Board (FASB), U.S. Census, and the Government Finance Officers Association (GFOA) were used - consistent with hierarchy prescribed by GASB Statement No. 76. Any non-GASB source is not an authoritative reference. These sources were cited only to alert users of the Taxonomy about the origin of the documentation labels, and are not intended as authoritative.

The Single Audit Taxonomy design, concepts and documentation labels, are based on the 2019 Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations for Fiscal Period Ending Dates in 2019, 2020, or 2021. This form is also known as the DCF (Data Collection Form).

# 4.3 Extensibility

Extensions are not allowed in either the CAFR or Single Audit Taxonomies. This requirement is designed to ease the preparation process, and to increase consistency and usability of data reported. To allow for flexibility in reporting however, typed dimensions are used throughout the CAFR Taxonomy. These typed dimensions allow governments to report government-specific line items that may not be included in the Taxonomy. For example, the Statement of Net Position contains a typed dimension for *Name of Other Current Assets [Axis]*, to be used with the core concept *Other Current Assets*. A typed dimension allows the preparer to identify a fact that represents a type of current assets not available in the base Taxonomy. Instructions on how to use these typed dimensions will be explained in greater detail later in this Guide.

# 4.4 Accessibility

The taxonomy is open source and can be accessed on the XBRL US web site. The CAFR Taxonomy may be used by the public royalty free, subject to the Legal Notices<sup>2</sup> document posted on the XBRL US web site.

# 4.5 The Transport Data Model

The purpose of the transport model regarding CAFR data reported by municipalities is to make financial data machine-readable and easily accessible. Single audit schedules and CAFR

<sup>&</sup>lt;sup>2</sup> XBRL US CAFR Taxonomy Legal Notices: <u>https://xbrl.us/home/about/legal/cafr\_legal/</u>

financial statements are generally incorporated together into the Single Audit Package as noted earlier.

For those entities reporting both Single Audit schedules and CAFR financial statements in XBRL format, Inline XBRL could be useful in providing both a human-readable, and machine-readable document. However, data reported for either purpose can be reported in XBRL instance documents using Inline XBRL, XML, or JSON. XBRL for CSV would not be an appropriate transport model.

# 5 Detailed Review of the Taxonomy

This section will provide an in-depth walkthrough of the CAFR Single Audit Taxonomy covering both its structure and content. This detailed information will explore how to use the taxonomy to create and process XBRL data.

# 5.1 Taxonomy Physical Structure and Common Characteristics

The CAFR Single Audit Taxonomy is structured in such a manner as to represent the transport data model and achieve the goals of being self-describing and maintaining consistent interpretability. Figure 5-1 shows the files that make up the Taxonomy.





The Taxonomy has three entry points.

The **cafr\_all** entry point provides access to all concepts including Single Audit and CAFR. This entry point should be used by individuals preparing a Single Audit report where they wish to XBRL tag the financials and the Single Audit schedules in their report.

The **cafr** entry point gives access to the financial statement concepts that would be used to tag the following statements and footnotes:

Financial statements		Footnotes		
Statement of Net Position	Proprietary Fund Statement of Net Position	Pension Footnote		
Statement of Activities	Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position	OPEB Footnote		
Governmental Funds Balance Sheet	Proprietary Fund Statement of Cash Flows			
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances				

The **sap** entry point provides concepts that would be used when preparing content in the Single Audit report for form SF-SAC:

General Information Schedule of Expenditures of Federal Awards	Schedule of Findings and Questioned Costs
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This section will address structural approaches taken throughout the Taxonomy. Specifics about each type of statement will be addressed later in this Guide.

#### 5.1.0.1 Typed dimensions are used throughout to represent custom line items

Although many asset, liability, revenue, and expenditure categories are included, the Taxonomy does not attempt to capture every possible line item category. The ultimate objective of producing data using the Taxonomy is to improve the consistency and comparability of data from entity to entity. To that end, the Taxonomy does not allow extension concepts, instead it takes an approach designed to allow for the flexibility for agencies to XBRL tag every item they report, while at the same time maximizing the consistency of data produced. The Taxonomy uses typed dimensions to categorize data needed to be reported so that data can be easily rolled up by data consumers into higher level categories such as "Other Noncurrent Assets" or "Other Expenses" to allow comparisons from entity to entity.

For example, the Statement of Net Position is represented by 24 XBRL groups as shown on Figure 5-2 below, split between tables used for component units (lower black box), and tables used for primary, governmental or business type activities (upper black box). For each set of 12 groups, the first group represents a complete financial statement with core concepts for all available line items (groups 100000 and 101200), and groups 2 through 12 contain tables with

typed dimensions that can be used for government-specific line items that are not available in the core Taxonomy. The Taxonomy labels these groups with typed dimensions designed to capture non-standard line items, or other non-primary groups as "(Details)".

The taxonomy clip in the red box shows what is contained in the 100100 group which is a table to represent other types of current assets that are not specifically defined in the Taxonomy. Preparers can use the typed dimension *Name of Other Current Assets [Axis]* which can be used to specify other types of current assets that are not represented in the base Taxonomy.

	F									
	100000 - Statement of Net Position									
	100200 - Net Position - Capital Assets Nondepreciable (Details)	100100 - Net Position - Other Current Assets (Details)								
		Statement of Net Position [Abstract]								
Use to	⊞ 100400 - Net Position - Other Noncurrent Assets (Details)	Statement of Net Position [Table]								
represent, Primary	⊞ 100500 - Net Position - Other Restricted Assets (Details)	Type of Activities [Axis]								
	100600 - Net Position - Other Deferred Outflows (Details)	Type of Activities [Domain]								
	100700 - Net Position - Other Current Liabilities (Details)	Governmental Activities [Member]								
	→ 100800 - Net Position - Other Noncurrent Liabilities (Details)	Business Type Activities [Member]								
	100900 - Net Position - Pavable from Restricted Assets (Details)	Name of Other Current Assets [Axis]								
	101000 - Net Position - Other Deferred Inflows (Details)	Statement of Net Position [Line Items]								
	101000 - Net Position - Net Position Restricted (Details)	Other Current Assets								
	101200 - Statement of Net Position Component Unit									
	101200 - Net Position - Other Current Assets Component Unit (Det	ails)								
	<ul> <li>Initiation - Canital Assets Not Being Depreciated Comp</li> <li>101400 - Net Position - Canital Assets Not Being Depreciated Comp</li> </ul>	popent Unit (Details)								
lles to	In 101500 - Net Position - Capital Assets Reing Depreciated Components	ent Unit (Details)								
represent	101500 - Net Position - Capital Assets being Depreciated Component Unit (Details)  101600 - Net Position - Other New York Assets Component Unit (Details)									
componen	101000 - Net Position - Other Noncurrent Assets Component Unit (Details)									
	101700 - Net Position - Other Restricted Assets Component Unit (D 101900 - Net Position - Other Deferred Outflows Component Unit (D)									
	101000 - Net Position - Other Deterred Outlows Component Unit ( 101000 - Net Position - Other Current Linkilities Component Unit ()									
	101900 - Net Position - Other Current Liabilities Component Unit (I     102000 - Net Position - Other Net - N	Details)								
	IV2000 - INET Position - Other Noncurrent Liabilities Component U	nit (Details)								
	102100 - Net Position - Payable from Restricted Assets Component	: Unit (Details)								
	102200 - Net Position - Other Deferred Inflows Component Unit (D	etails)								
	102300 - Net Position - Net Position Restricted Component Unit (D	etails)								

Figure 5-2

For example, as shown in Figure 5-3 below, the city of Fresno, California, has a line item for "Restricted Interest, Receivable", which is not in the Taxonomy. The preparer can represent that fact by using the *Name of Other Current Assets [Axis]* with a custom member which the preparer labels "Restricted Interest, Receivable", and the core concept *Other Current Assets*. This approach allows the government entity to accurately depict all the items on its financial statement, and allows the data user to easily compare Fresno's financial statements with other governments that may not have a similar line item. While the data user can see every item that Fresno reports, this "custom fact" rolls up into *Other Current Assets* for ease of comparison to other entities.

Preparers tagging the fact 469 in the center column on the same Figure (which represents \$469,000 of Restricted Interest Receivable for Business Type Activities) therefore, would use concepts *Other Current Assets*, and *Name of Other Current Assets* [Axis] with the member

"Restricted Interest, Receivable". The preparer would also need to use a second axis, the *Type of Activities [Axis]* with *Business Type Activities [Member]* because the fact represents Business Type Activities.

To report the fact 469 in the third column, which represents the total, preparers should use *Other Current Assets* by itself with no axis/member. By not assigning a member, the fact defaults to Primary Government.

#### CITY OF FRESNO, CALIFORNIA

Statement of Net Position

(in thousands)											
	Primary Government										
	Governmental Activities	Business-Type Activities	Total								
Assets											
Cash and Investments	\$ 191,745	\$ 241,733	\$ 433,478								
Accounts Receivables, Net	78,910	48,031	126,941								
Internal Balances	19,121	(19,121)	_								
Inventories	1,244	7,048	8,292								
Prepaid Items	46	435	481								
Other Assets	1,284	1,907	3,191								
Property Held for Resale	4,761	_	4,761								
Restricted Cash	38,564	209,840	248,404								
Restricted Interest Receivable	_	469	469								
Loans Receivables, Net	77,363	24,487	101,850								
Net Pension Asset	292,794	75,707	368,501								
Capital Assets:											
Not Being Depreciated	316,167	433,758	749,925								
Net of Accumulated Depreciation	640,948	1,321,163	1,962,111								
Total Assets	1,662,947	2,345,457	4,008,404								



#### 5.1.0.2 Re-use of concepts

Many concepts are re-used throughout the taxonomy. A single concept such as *Revenues* or *Assets* may be used on multiple statements. In addition, concepts used to group concepts, such as abstracts, line items, tables, or axes, may be used in more than one group as well. However, caution must be exercised when re-using concepts in governmental reporting given the dual basis of accounting. For instance, revenues reported on an accrual basis has a different meaning than revenue reported on a modified accrual basis or modified cash basis.

This version of the taxonomy re-uses these concepts, for example, Revenues used in the Statement of Activities, is the same concept used in the Governmental Funds Statement of Revenues, although the values reported in these two different statements would be prepared on a different accounting basis. In future, we will revisit this issue which could be resolved by creating two sets of concepts with documentation labels that reference the accounting basis used or potentially developing a mechanism to flag the concepts to indicate their accounting basis. The goal will be to ensure there is no ambiguity in the data reported.

## 5.1.0.4 Multiple data types are used throughout the taxonomy.

Monetary, integer, decimal, date, string, and percent data types are used in the Taxonomy. In addition, enumerated data types are used in the OPEB and pension footnotes, in the Governmental Funds statements, and in many sections of the Single Audit Taxonomy. Enumerated data types require the preparer to select from a predefined list and are beneficial to downstream users because they improve comparability.

# 5.1.0.5 References, authoritative and otherwise, are used to help preparers and users understand the taxonomy and reported facts.

As noted earlier in the discussion of standards, where possible and in keeping with GASB Statement No. 76, references from the Governmental Accounting Standards Board (GASB) have been used as an authoritative source for the concepts included in the Taxonomy. Where definitions were not available, other non-authoritative sources were used, including the Financial Accounting Standards Board (FASB), U.S. Census, the Government Finance Officers Association (GFOA), National Center for Education Statistics IPEDS Glossary, among others. These latter sources are merely for clarification of the definition and are not intended as authoritative. At such time as more GASB sources can be applied, the Working Group intends to revert to those references.

References are not used in the Single Audit Taxonomy although most documentation has been sourced from the instructions for the SF-SAC.

## 5.1.0.6 Calculations and validation (business) rules have not been used but will be added in a later release.

Validation is key to data integrity and quality. The Working Group recognizes the importance of leveraging business rules and calculations to ensure the quality of data reported. They will be added in a future release. Earlier versions of the CAFR Taxonomy contained business rules and calculations that will be re-applied in future releases of the Taxonomy.

# 5.2 Review of Statement Types and Footnotes - CAFR Taxonomy

This section will take a closer look at the CAFR Taxonomy, which has a namespace of <u>http://xbrl.us/cafr/v0.3/2020-05-01/cafr</u>.

There are three types of government statements in the Taxonomy:

- 1. <u>Government-wide statements</u> Statement of Net Position, and the Statement of Activities. Data reported in these statements is prepared on an accrual basis.
- 2. <u>Governmental funds statements for governmental activities</u> Governmental Fund Balance Sheet and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances. Reports data on a modified accrual basis.

3. <u>Proprietary Funds statements</u> - Proprietary Funds Statement of Net Position, Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Position, and the Proprietary Funds Statement of Cash Flows. Reported on an accrual basis.

Each set of statements leverages the same axes to segment data. The Pension and OPEB footnotes use typed dimensions to represent types of plans.

## 5.2.1 Government-wide Statements

The Statement of Net Position, and the Statement of Activities represent the financial position of the governmental entity and its discretely presented component units. Data can represent the primary government or a component unit. If representing primary government, the data may depict governmental activities or business-type activities. To handle these breakdowns, the Taxonomy contains two sets of groups - one for primary government, and one for component units as shown on Figure 5-2 earlier in this Guide. Both primary government groups (for governmental or business-type activities) leverage an explicit dimension (*Type of Activities [Axis]*) with members for Governmental Activities, and Business Type Activities. When identifying facts for primary government (which generally represents the total of Governmental and Business Type activities), no axis is needed.

When preparers need to represent data for a component unit, they should use the component unit groups. The tables in these groups also have an explicit dimension (*Component Unit Discretely Presented [Axis]*) with a single member for *Component Unit Discretely Presented [Member]*. At this time, the taxonomy does not handle multiple component units. If a government has multiple discretely presented component units, their aggregate results can be reported in this member. In a future release of the Taxonomy, support for multiple component units will be added.

Figure 5-4 below explain in greater detail how facts on these two statements should be tagged.

### STATEMENT OF NET POSITION JUNE 30, 2018

(m	tho	058	nd	5)
1.17				

	<u></u>	Primary Government	-	
	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS			D	
Cash and cash equivalents	\$ 113,750	\$ 76,801	\$ 190,551	\$ 2,267,069
Pooled investments with State Treasury	16,021,471	5,519,454	21,540,925	3,856,879
Other investments	1,443,567	30,731,243	32,174,810	17,094,440
Receivables, net	5,272,112	2,026,076	7,298,188	2,165,416
Internal balances	259,518	(259,518)	-	
Due from component units/primary	21,897	540	22,437	611,290
Inventories	58,290	8,137	66,427	88,642
Restricted cash and cash equivalents	-	2,775	2,775	649,103
Restricted pooled investments with State Treasury	—	39,223	39,223	738,251
Restricted investments	-	544,160	544,160	5,749,114
Advances to other entities	780,906		780,906	-
Other loans and notes receivable, net	2,838,355	1,916,977	4,755,332	2,204,103
Other assets	757	36,304	37,061	495,283
Capital assets, net	76,037,123	13,493,130	89,530,253	25.086.934
Total assets	102,847,746	54,135,302	156,983,048	61,006,524

#### Figure 5-4

#### 5.2.1.1 Primary government data reporting:

Use the appropriate core concept, for example Cash and Cash Equivalents from the 100000 -Statement of Net Position group, in conjunction with the *Governmental Activities* [Member] or Business Type Activities [Member] on the Type of Activities [Axis] as shown on the Taxonomy clip below.

For example, Fact A highlighted on the statement in Figure 5-4, would be tagged with the core concept *Cash and Cash Equivalents,* and the *Governmental Activities* [Member] on the *Type of Activities* [Axis]. These concepts are shown in Figure 5.5.

- 100000 Statement of Net Position
  - Statement of Net Position [Abstract]
    - Statement of Net Position Type of Activities [Abstract]
      - Statement of Net Position [Table]
        - Type of Activities [Axis]
          - Type of Activities [Domain]
            - Governmental Activities [Member]
              - Business Type Activities [Member]
        - Statement of Net Position [Line Items]
          - Assets [Abstract]
            - Current Assets [Abstract]
              - Cash and Cash Equivalents

Restricted Cash

#### Figure 5-5

To tag Fact B which represents Primary Government, use the same core concept *Cash and Cash Equivalents* with no axis/member combination. The *Type of Activities [Domain]* is set as the dimension domain, which means that it represents the total of facts reported for the members in an explicit dimension.

#### 5.2.1.2 Component unit reporting:

To report Fact C as noted in Figure 5-4, the preparer must use group 101200 - Statement of Net Position, Component Unit, as shown in Figure 5-6 below. The *Component Unit Discretely Presented* [*Member*] on the *Component Unit Discretely Presented* [*Axis*] appropriately represents that value when tagged in conjunction with the *Cash and Cash Equivalents* core concept.

- I01200 Statement of Net Position, Component Unit
  - Statement of Net Position [Abstract]
    - Statement of Net Position Component Unit [Abstract]
      - Statement of Net Position [Table]
        - Component Unit Discretely Presented [Axis]
          - Component Unit Discretely Presented [Domain]
            - Component Unit Discretely Presented [Member]
        - Statement of Net Position [Line Items]
          - Assets [Abstract]
            - Current Assets [Abstract]
              - Cash and Cash Equivalents
              - Restricted Cash

#### Figure 5-6

## 5.2.1.3 Structure of the Statement of Activities

The Statement of Activities is effectively structured as two tables: 1) Expenses and Revenues for Programs, and 2) General Revenues and Changes in Net Position. Therefore, it is represented in two separate groups in the Taxonomy with two different sets of axes (see Figure 5-7).



Figure 5-7

These primary groups are highlighted in red on Figure 5-8. As with the Statement of Net Position, tables in the Taxonomy used to represent Primary Government are separate from tables that represent the Component Unit.

#### **Statement of Activities**



The Statement of Activities, Expenses and Revenues for Programs depicts expenses and revenues designated for specific government programs, such as education or transportation which can represent primary government (which may also be further categorized as governmental or business-type activities), or a component unit. This breakdown calls for the use of the *Type of Activities [Axis]* or the *Component Unit Discretely Presented [Axis]* which were explained in the previous section.

Program revenue data on this table can be further categorized into revenues from 1) Charges for Services and Sales, 2) Operating Grants and Contributions, or 3) Capital Grants and Contributions. Therefore, this table has a second axis, *Type of Program Revenues [Axis]* as shown in Figure 5-9.

itatement of Activities [Table]	
Type of Activities [Axis]	
Type of Activities [Domain]	
Governmental Activities [Member]	
Business Type Activities [Member]	
Type of Program Revenues [Axis]	
Type of Program Revenues [Domain]	
Program Revenues from Charges for Services and Sales [Member]	
Program Revenues from Operating Grants and Contributions [Member]	
Program Revenues from Capital Grants and Contributions [Member]	
Statement of Activities, Expenses and Revenues for Programs and Functions [Line Iten	ns]
Activities Revenues for Programs and Functions [Abstract]	
Revenue Used for Public Safety Services	
Revenue Used for Public Health and Sanitation Services	
Revenue Used for Public Works Services	
Revenue Used for Public Schools Services	
Revenue Used for Public Ways and Facilities Services	
Revenue Used for Public Assistance Services	
Revenue Used for Other Public Services	
Revenue Used for Security of Persons and Property Services	
Revenue Used For Community Development Services	
Revenue Used for EconomicDevelopment Services	
Revenue Used for Other Development Services	
Revenue Used For Conservation Recreation Parks and Cultural Services	
Revenue Used for Transportation Services	
Revenue Used for Education Services	
Figure 5-9	

Figure 5-10 below shows three highlighted facts which should be tagged using XBRL concepts as follows:

- Fact A: core concept Revenue Used for General Government Services Others; with the Governmental Activities [Member] on the Type of Activities [Axis]; with the Program Revenues from Charges for Services and Sales [Member] on the Type of Program Revenues [Axis].
- Fact B: core concept *Expenses*

-

- Fact C: core concept *Expenses* with the *Component Unit Discretely Presented* [Member] on the *Component Unit Discretely Presented* [Axis]
- Fact D: core concept Net (Expense) Revenue with the Component Unit Discretely Presented [Member]

				_							
Functions/Programs		Expenses			Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions		Net (Expense) Revenue
Primary government				_		-		_			
Governmental activities:											
General government	3	\$	7,121,076	\$	4,986,966	s	993,744	\$	12,083	5	(1,128,283)
Education			22,087,266		267,724		2,465,895		157		(19,353,490)
Human services			37,655,551		2,119,895		24,682,941		2,346		(10,850,369)
Criminal justice and corrections			4,641,430		272,208		110,457		420		(4,258,345)
Natural resources and environment			3,348,183		351,419		1,537,545		32,053		(1,427,166)
Transportation			4,384,174		233,922		97,636		2,443,871		(1,608,745)
Judicial branch			604,607		89,863		1,292				(513,452)
Indirect interest on long-term debt	1.4		\$7,061	_		_		_	-		(87,061)
Total governmental activities		s	79,929,348	\$	8,321,997	\$	29,889,510	\$	2,490,930	5	(39,226,911)
Business-type activities:											
Transportation			655,689		1,234,814				34,364		613,489
Lottery			4,956,621		6,709,553						1,752,932
Hurricane Catastrophe Fund			2,578,144		1,306,875				-		(1,271,269)
Prepaid College Program			49,629		636,471						586,842
Reemployment Assistance			450,662		663,818		11,591				224,747
Nonmajor enterprise fands			375,950		478,163		577		8,658		111,448
Total business-type activities			9,066,695		11,029,694		12,168		43,022		2,018,189
Total primary government	B	\$	88,996,043	s	19,351,691	\$	29,901,678	\$	2,533,952	\$	(37,208,722)
Component units								_			
Florida Housing Finance Corporation	3	s	151,553	s	186,113	\$		\$		\$	34,560
University of Florida			5,639,500		3,698,010		1,025,146		115,596	\$	(800,748)
Citizens Property Insurance Corporation			1,884,641		631,509		-				(1,253,132)
Nonmajor component units	0		12,685,469		3,714,923		3,771,092		843,399		(4,356,055)
Total component units		s	20,361,163	\$	8,230,555	\$	4,796,238	\$	958,995	5	(6,375,375)

Figure 5-10

#### 5.2.1.4 Use of typed dimensions:

Both statements extensively use typed dimensions for added flexibility. Preparers can create custom line items that fall under the following categories by selecting from the groups labeled "Details", e.g., group 100100 - Net Position - Other Current Assets (Details) to represents facts related to primary government, or group 101300 - Other Current Assets Component Unit (Details) to represent facts related to the component unit.

Preparers can expand on the taxonomy by identifying custom line items that can be categorized by using the following core concepts along with the corresponding typed dimension:

- Statement of Net Position
  - Other Current Assets
  - Capital Assets Non-depreciable
  - Capital Assets Depreciable
  - Other Noncurrent Assets
  - Other Restricted Assets
  - Other Deferred Outflows
  - Other Current Liabilities
  - Other Noncurrent Liabilities

| **D** 

- Payable from Restricted Assets
- Other Deferred Inflows
- Net Position Restricted
- Statement of Activities, Expenses and Revenues for Programs
  - Other Program Using Revenues
  - Other Expenses
- Statement of Activities, General Revenues and Changes in Net Position
  - Other General Revenues
  - Adjustments for Transfers

Consider this example which uses the concepts in group 200300 - Statement of Activities - Other General Revenues (Details) shown in Figure 5-11 to represent another general revenue category that does not exist in the Taxonomy.

An entity needs to report a fact for "Revenue from Fuel Tax" which is not in the Taxonomy. To represent that fact, the preparer can use the core concept *Other General Revenues*, with the typed dimension *Name of Other General Revenues [Axis]* which will allow the preparer to input the custom name "Revenue from Fuel Tax". Each typed dimension is structured the same way; therefore, this example can be used by preparers to use other typed dimensions.

- 200300 Statement of Activities Other General Revenues (Details)
  - Statement of Activities [Abstract]
    - Statement of Activities [Table]
      - Type of Activities [Axis]
        - Type of Activities [Domain]
          - Governmental Activities [Member]
          - Business Type Activities [Member]
        - Name of Other General Revenues [Axis]
      - Statement of Activities [Line Items]
        - Other General Revenues

#### Figure 5-11

## 5.2.1.5 Using Start Period and End Period Labels

The concept *Net Position* on the Statement of Activities has multiple labels to allow preparers to represent Beginning and Ending periods. When using this concept, preparers can use the Standard Label (*Net Position*), the Period End Label (*Net Position at End of Period*), or the Period Start Label (*Net Position at Beginning of Period (Before Adjustment*)). Preparers should be sure to select the appropriate label when identifying the various Net Position facts reported on this statement.

# 5.2.2 Governmental Funds Statements

The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances represent governmental activities and are prepared on a modified accrual basis. Data reported on these statements represent governmental funds which can be categorized as either General, Special Revenue, Capital Project, Debt Service, Aggregate Nonmajor, or Other. If the fund has a designation Special Revenue, Capital Project, Debt Service or Other, the fund will generally have a separate name specified by the preparer. If the fund is General or Aggregate Nonmajor, it will normally not have a separate fund name. In some cases, an entity may refer to its General Fund as a "Corporate Fund" or "Town Fund".

Figure 5-12 below shows this categorization breakdown on an example statement for Buckeye, Arizona This government categorizes Highway Users Revenue Fund as "Special Revenue Fund" and Impact Fees Funds as "Capital Projects Fund", and Waters Road CFD and Festival Ranch CFD as "Debt Service". General Fund is a stand-alone category.

#### City of Buckeye, Arizona

Statement of Revenues, Expenditures and Changes in Fund Balances

**Governmental Funds** 

For the Year Ended June 30, 2019

		Special	Capital				
		Revenue Fd	<b>Projects Fund</b>	Debt S	Service		
	General	Highway Users Revenue Fund	Impact Fees Funds	Watson Road CFD	Festival Ranch CFD	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Sales taxes Property taxes	\$ 33,553,978 8,026,209	\$ - -	\$-	\$-	\$ - 1,856,908	\$ 196,720 7,945,078	\$ 33,750,698 17,828,195
Franchise fees	3,412,932	-	-	-	-		3,412,932
Intergovernmental	18,196,197	4,702,433	-	-	-	1,171,209	24,069,839
Fines and forfeitures	830,894	-	-	-	-		830,894
Licenses and permits	A 13,112,110	-	-	-	-		13,112,110
Charges for services	3,075,109	-	-	1,332	-	431,019	3,507,460
Developer agreements	-	-	-		-	21.845	21.845
Contributions and donations	-	-	-	-	560,425	384,282	944,707
Impact fees	-	-	4,265,564	-	-	A ALL A	4,265,564
Special assessments	-	-	-	3,366,428	719,472	1.206.449	5,292,349
Investment earnings	2,096,223	19,172	342,584	<b>B</b> 70,517	19,362	181,361	2,729,219
Other	1,711,864	91,625			148,697	46,689	1,998,875
Total revenues	84,015,516	4,813,230	4,608,148	3,438,277	3,304,864	11,584,652	111,764,687

Figure 5-12

To handle the complexity of fund type, the Governmental funds tables use a *Fund Identifier [Axis]* as a typed dimension, which should be used in conjunction with the concepts *Fund Name* and *Fund Type*. *Fund Name* is a string concept used to capture the entity-specific fund name such as "Public Education" as shown in the example above. *Fund Type* is an enumerated list with the options: General Revenue, Aggregate Nonmajor, Capital Project, Debt Service, Permanent, Special Revenue, or Other.

If the fact to be tagged is reported for a fund that is General or Aggregate Nonmajor, the preparer should use the *Fund Identifier [Axis]* and *Fund Type* with the value reported as General Revenue or Aggregate Nonmajor. If the fund is categorized as Special Revenue, Capital Project, Debt Service, Permanent, or Other, the preparer should use the *Fund Identifier [Axis]* and the *Fund Type* concept with the value reported as the specific type of fund (e.g., Special Revenue or Capital Project, etc.), plus the *Fund Name* concept to specify the government-specific fund name, for example "Public Education" or "Transportation". The concept *Fund Name* should not be used for funds that are categorized as General Fund or Aggregate Nonmajor.

For example, to tag Fact A on Figure 5-12 above, preparers should use the *Fund Identifier [Axis]* with the *Fund Type* set to "General Revenue" and the core concept *Revenue from Licenses and Permits and Franchise Fees as* shown on the taxonomy section in Figure 5-13 below.

To tag Fact B, preparers should use the *Fund Identifier [Axis]* with the *Fund Type* set to "Debt Service" and the *Fund Name* with the reported value "Watson Road CFD", and the core concept *Revenue from Investment Income.* 

- □ 400000 Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances
  - □ Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance [Abstract]
    - Governmental Statement of Revenues, Expenditures and Changes in Fund Balances [Table]
       Fund Identifier [Axis]



Fact C represents the total of investment income across all fund categories. To tag this fact requires using group 404000 - Governmental Funds Statement of Revenues, Expenditures Totals (Details) as shown in Figure 5-14 below. When representing totals, preparers must use one of the two groups shown on this Figure, depending on the statement being reported.

300000 - Governmental Funds Balance Sheet	
300100 - Governmental Balance Sheet - Restricted Assets (Details)	
300200 - Governmental Balance - Other Assets (Details)	
300300 - Governmental Balance Sheet - Deferred Outflows (Details)	
300400 - Governmental Balance Sheet - Payable from Restricted Assets (Details)	
300500 - Governmental Balance Sheet - Other Liabilities (Details)	
307000 - Governmental Funds Balance Sheet Totals (Details)	
😟 400000 - Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance	25
400100 - Governmental Funds Statement of Revenues - Other Revenues (Details)	
# 400200 - Governmental Funds Statement of Revenues - Other Expenditures (Details)	
# 400300 - Governmental Statement of Revenues - Other Financing Sources Uses (Details)	
⊕ 404000 - Governmental Funds Statement of Revenues, Expenditures Totals (Details)	

Figure 5-14

#### 5.2.2.1 Using Start Period and End Period Labels

As on the Statement of Activities, the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances must represent beginning and ending balances, in this case for Fund Balances. The concept *Fund Balances* has multiple labels to allow preparers to represent Beginning and Ending periods. When using this concept, preparers can use the Standard Label (*Fund Balances*), the Period End Label (*Fund Balances at End of Period*), or the Period Start Label (*Fund Balances at Beginning of Period*). Preparers should be sure to select the appropriate label when identifying the various Fund Balances facts reported on this statement.

#### 5.2.2.2 Use of typed dimensions:

The Governmental Funds statements also have several typed dimensions to allow preparers to report facts for line items that are not contained in the Taxonomy and that logically fall under these general categories:

- Governmental Funds Balance Sheet
  - Other Restricted Assets
  - Other assets
  - Deferred outflows
  - Payable from restricted assets
  - Other liabilities
- Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance
  - Other revenues
  - Other expenditures
  - Other financing sources and uses

These typed dimensions are used in the same manner as those in the previous section.

## 5.2.3 Proprietary Funds Statements

There are three statements to represent Proprietary Funds to report information representing business-type fund activities: Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and Statement of Cash Flows. These statements are prepared on an accrual basis. Data reported on proprietary funds statements may represent primary governmental activities (i.e., internal service funds) or business-type activities. Governmental activities are a stand-alone category, but business-type activities may represent multiple entity-specific funds. For example, the figure below shows the Statement of Cash Flows for Huntington Beach, California, an entity with multiple enterprise funds, which have been named "Water Fund", "Sewer Service Fund", etc.

#### CITY OF HUNTINGTON BEACH STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2017 (In Thousands)

			G	Activities								
	Γ	Water Fund	s	ewer Service	R	afuse Fund		Hazmat Service Eurod		Total	In	ternal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	-	Tater Fand	_	1 dila	144	ind de l'unit	_	1 dila		10 Mail	-	1 difus
Cash Received from Customers and Users	s	39,287	\$	10,772	\$	11,279	\$	372	\$	61,710	\$	11,379
Cash Paid to Employees for Services		(9,528)		(3, 158)		(289)		(90)		(13,085)		(845)
Cash Paid to Suppliers of Goods and Services	_	(31,564)	_	(3,849)	_	(10,475)	_	(136)	_	(46,024)	_	(10,355)
Net Cash and Investment Provided (Used) by			_		_						_	
Operating Activities	_	(1,805)	_	3,765	_	515	_	146	_	2,621	_	379

Figure 5-15

To handle these various types of funds, each of the three proprietary funds statement uses two different axes:

- *Type of Activities [Axis]* which is an explicit dimension with *Business Type Activities [Member]* and *Governmental Activities [Member]* (this is the same axis used for the Statement of Net Position and Statement of Activities)
- Business Activities [Axis] which is a typed dimension which allows preparers to specify the name of the business-type activity, e.g., "Water Fund" or "Sewer Service Fund" as in the example above.

The Proprietary Funds statements are like the Statement of Net Position and Statement of Activities statements in that there are duplicate sets of groups for the different reporting needs. Figure 5-16 shows the eight groups available for Proprietary Funds Revenues Expenses and Change in Fund Net Position. Group 600000 and group 604000 are the primary statements with a full complement of line items. Groups labeled "(Details)" contain typed dimensions to provide preparers with the option to add entity-specific line items that roll up to more general categories, e.g., *Other Operating Revenues, Other Operating Expenses*. The 500000 groups represent Proprietary Funds Net Position; 600000 groups represent Proprietary Funds Revenues Expenses and Change in Fund Net Position; and the 700000 groups represent Proprietary Funds Revenues Expenses Flows.



Figure 5-16

Figure 5-17 below, again for Huntington Beach, California, will be used in this section to illustrate how a preparer would tag facts on a Proprietary Funds Net Position.

	Business-Type Activities - Enterprise Funds						Governmental Activities			
	Water Fund	d	Sewer Service Fund	Re	fuse Fund	Hazmat Service Fund		Total	Interna F	al Service unds
ASSETS		_								
Current Assets:										
Cash and Investments	\$ 22,6	330	\$ 25,348	S	233	\$ 99	\$	48,310	\$	21,830
Restricted Cash and Investments	30,4	44						30,444		
Other Receivables, Net	2,5	520	593		552	113		3,778		80
Prepaids	2	224	-					224		2,981
Joint Ventures	3	88	-					366		-
Inventories	1,4	33						1,433		
Unbilled Receivables	1,5	558	448	_	460		_	2,468		
Total Current Assets	59,1	75	26,389		1,245	212		87,021		24,891
Capital Assets:										
Land	3,9	907						3,907		
Buildings and Improvements	53,2	294	37,950					91,244		
Machinery and Equipment	9,6	316	2,660					12,278		
Infrastructure	100,3	330	43,195					143,525		-
Construction in Progress	1,0	909	234		215			1,458		-
Less Accumulated Depreciation	(77,9	902)	(34,030)	_			_	(111,932)		
Total Capital Assets	90,2	254	50,009		215			140,478		
Total Assets	C 149,4	129	76,398		1,460	212	7	227,499	B	24,891
		_		_			_			

Figure 5-17

Facts A and B shown on the partial statement above should be tagged using the 50000 - Proprietary Funds Net Position - Type of Activities group which is shown below. Here's how preparers should use the concepts to appropriately identify these facts:

- Fact A should be tagged using the *Type of Activities* [Axis] with the Business Type Activities [Member], and with the core concept Assets.
- Fact B should use the *Type of Activities* [Axis] with the Governmental Type Activities [Member], and with the core concept Assets.



To tag Fact C, preparers must use a different axis which allows them to specify the name of the business-type fund, in this case "Water Fund". To do so, preparers should use the *Name of Proprietary Funds Business Type Activity Fund [Axis]*. This is a typed dimension which allows the preparer to specify the name of the business type activity, which in this case should be set to "Water Fund", and with the core concept *Assets*. The 501200 group (show below) contains the elements needed to tag Fact C.



#### Figure 5-19

## 5.2.3.1 Using Start Period and End Period Labels

As on the Statement of Activities, the Proprietary Funds, Statement of Revenues, Expenses and Changes in Fund Net Position has multiple labels for the concept *Net Position* to allow preparers to represent Beginning and Ending periods. When using this concept, preparers can use the Standard Label (*Net Position*), the Period End Label (*Net Position at End of Period*), or the Period Start Label (*Net Position at Beginning of Period (Before Adjustment)*). Preparers should be sure to select the appropriate label when identifying the various Net Position facts reported on this statement.

#### 5.2.3.2 Use of typed dimensions:

As with the other statements, the Proprietary Funds statements rely on typed dimensions to give preparers the flexibility to add entity-specific line items that are not available in the taxonomy. Preparers can add facts for line items that fall into these categories:

- Proprietary Funds Net Position
  - Other unrestricted current assets
  - Other restricted current assets
  - Other capital assets
  - Other noncurrent assets
  - Other deferred outflows
  - Other current liabilities
  - Other current liabilities payable from restricted assets
  - Other noncurrent liabilities
  - Other noncurrent liabilities payable from restricted assets
  - Other deferred inflows
  - Other restricted components of net position
- Proprietary Funds Revenues Expenses and Changes in Fund Net Position
  - Other Operating Revenues
  - Other Operating Expenses
  - Other Non-Operating Gains Losses
- Proprietary Funds Cash Flows
  - Other Operating Activities
  - Other Non-Capital Financing Activities
  - Other Capital Financing Activities
  - Other Investing Activities

# 5.2.4 Pension and OPEB Footnote

The portion of the Taxonomy dedicated to these two footnotes is not intended to provide comprehensive coverage for either the pension or OPEB footnote. The concepts included are merely representative of certain key indicators that may be of interest to the investment community. In future releases, the sections of the Taxonomy can be expanded.

Tables in the Pension and OPEB footnotes both rely on typed dimensions (*Pension Plan Name* [*Axis*] and *OPEB Plan Name* [*Axis*]) to allow preparers to identify multiple pension and OPEB plans. These are typed dimensions so the preparer can specify the name of the plan.

800000 - Pension Footnote
 Pension Plans [Abstract]
 Pension Plans [Table]
 Pension Plan Name [Axis]
 Pension Plans [Line Items]
 801000 - OPEB Footnote
 OPEB [Abstract]
 OPEB Plans [Table]
 OPEB Plan Name [Axis]
 OPEB Plans [Line Items]

#### Figure 5-20

To assign XBRL tags to a fact in the pension or OPEB footnote, preparers should use the appropriate core concept, with the *Pension Plan Name [Axis]* and identify the appropriate plan name.

Each footnote relies on several concepts that are enumerated lists as shown in the table below.

Enumerated Concepts in the Pension Footnote	Enumerated Concepts in the OPEB Footnote
Pension Plan Status = Closed, Open	OPEB Plan Status = Closed, Open
<i>Pension Plan Type</i> = agency multi-employer, cost sharing multi-employer, single	<i>OPEB Plan Type</i> = agency multi-employer, cost sharing multi-employer, single
<i>Pension Plan Category</i> = defined benefit, defined contribution	<i>Type of Employees Participating in OPEB Plan</i> = Elected Official, Fire, Other, Police, Public Safety, Teachers
<i>Type of Employees Participating in Pension Plan</i> = Elected Official, Fire, Judges, Mixed, Other, Police, Public Safety, Teachers	

# 5.2.5 California Entry Point

A set of seven groups were created for a pilot project being conducted with the California State Auditor. The State Auditor collects selected line items from reporting entities for use in their fiscal health indicator platform. Each group contains the concepts needed to report those selected items.

- B08000 California Statement of Activities, General Revenues and Changes in Net Position
- 810000 California Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances
- 820000 California Pension Footnote
- 830000 California OPEB Footnote

#### Figure 5-21

# 5.3 Review of Single Audit Information and Details – Single Audit Taxonomy

The Single Audit Taxonomy is found in the <u>http://xbrl.us/sap/v0.3/2020-05-01/sap</u> namespace and is structured into ten groups as shown in the Figure below.

- 900000 Single Audit General Information
- 900010 Single Audit General Information Auditee DUNS Continuation List
- 900020 Single Audit General Information Auditee EIN Continuation List
- 901000 Single Audit Schedule of Expenditures of Federal Awards and Major Programs
- 902000 Single Audit Schedule of Findings and Questioned Costs
- 903000 Single Audit Schedule Cluster Totals
- 905000 Single Audit Schedule Subprogram Identifier
- 906000 Single Audit Notes to the SEFA
- 🕑 907000 Single Audit Information from Schedule of Findings and Questioned Costs

#### Figure 5-22

Every concept is intended to tag a fact as reported on the SF-SAC Form. This section of the Guide will walk through each section of the SF-SAC and explain how preparers can use the Taxonomy to tag items in the Form.

## 5.3.1 Identification Information

Part I: General Information of Form SF-SAC, as shown in Figure 5-23 contains identifying information about the grantee and auditor. Data types used include string, date, boolean, and integer, as well an enumerated data type for *Uniform Audit Guidance Type*, with possible selections of Program-specific audit, or Single audit.





Some entities may need to report multiple DUNS or EIN numbers on an Auditee Continuation List which is found in section 4 of the SF-SAC. These preparers should select the appropriate identifier concept, either *Multiple Employer Tax Identifications* or *Multiple DUNS Numbers*. These are boolean concepts which allow the preparer to indicate "TRUE" if multiple identifiers are needed.

If one of these concepts is set to true, the preparer will need to use either the *Auditee DUNS Continuation List [Table]* or the *Auditee EIN Continuation List [Table]*, which are in groups 900010 and 900020, respectively. Each table has a typed dimension and a single core concept. The typed dimension allows the preparer to tag multiple identifiers.

# 5.3.2 Schedule of Expenditures of Federal Awards (SEFA)

Group 901000 – Single Audit Schedule of Expenditures of Federal Awards and Major Programs, and group 906000: Notes to the Schedule of Expenditures of Federal Awards (SEFA), contain concepts to be used to represent facts reported in Part II: Federal Awards of the SF-SAC Form which is found on two separate pages in the SF-SAC instructions. Certain program-specific concepts from group 901000 are used for facts in the Schedule of Findings and Questioned Costs but that schedule will be covered later in this Guide.

### 5.3.2.1 Program-specific data

The SEFA requires preparers to submit award amounts expended for individual programs. Each program is associated with a specific federal awarding agency, and has a CFDA (Catalog of Federal Domestic Assistance) number. Programs usually have an associated Cluster, which are groupings of federal programs, e.g., Fish and Wildlife Cluster or Federal Transit Cluster, and may have additional (optional) award identification information such as a contract number or program year. The award amount expended may or may not be a direct award or may be passed through from another program. Alternatively, the amount may be passed through from the reporting entity to subrecipients. To capture this data, the Taxonomy contains the *Schedule of Federal Awards and Questioned Costs [Table]* in Figure 5-23 below, which is used for this schedule and for the Schedule of Findings and Questioned Costs. The latter schedule will be covered in a subsequent section in this Guide.



Figure 5-23

The Table relies on the *Federal Program Identifier [Axis]*. Members of the axis are random numbers assigned to connect information about a specific program. For example, on the sample SEFA below, there are five programs, therefore there are five Federal Program Identifiers.

		Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
	U.S. Department of Agriculture:				
	SNAP Cluster		_	D	
	Supplemental Nutrition Assistance Program	10.551		\$ 456,750,824	S -
	State Administrative Matching Grants for				
	the Supplemental Nutrition				
	Assistance Program	10.561		25,364,624	2,199,024
	Total SNAP Cluster			482,115,448	D 2,199,024
	Total U.S. Department of Agriculture			482,115,448	2,199,024
	U.S. Department of Housing and Urban Developmen	nt:			
L	Emergency Solutions Grants Program	14.231		452,428	382,133
	Housing Opportunities for Persons with AIDS	14.241		247,779	247,779
	Continuum of Care Program	14.267		570,156	384,275
	Total U.S. Department of Housing and Urb	an Developm	ient	1,270,363	1,014,187

#### Figure 5-24

Most of the data on the schedule above can be captured using the *Schedule of Federal Awards and Questioned Costs [Table]* as shown in the grid below. The columns correspond to the columns on the SF-SAC instructions. The *Federal Program Identifier [Axis]* is a typed dimension that allows preparers to connect information about a specific program by establishing a numeric identifier that is then associated with each fact reported about that program.

Federal Program Identifier [Axis]	CFDA Number	Federal Awarding Agency [Enumerated]	Federal Program Name	Amount Expended	Cluster Name	Direct Award	Amount Passed Through to Subrecipients	Pass Through Amount
1	10.551	Department of Agriculture	Supplemental Nutrition Assistance Program	456,750,824	SNAP Cluster	Y	N	
2	10.561	Department of Agriculture	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	25,364,624	SNAP Cluster	Y	Y	2,199,024
3	14.231	Department of Housing and Urban Development	Emergency Solutions Grants Program	452,428		Y	Y	382,133
4	14.241	Department of Housing and Urban Development	Housing Opportunities for Persons with AIDS	247,779		Y	Y	247,779
5	14.267	Department of Housing and Urban Development	Continuum of Care Program	570,156		Y	Y	384,275

#### Figure 5-25

Facts identified on the schedule above should be tagged using the following elements:

- Fact A should be tagged with *Federal Program Identifier* [Axis] with member = 1; core concept = CFDA Number
- Fact B should be tagged with *Federal Program Identifier [Axis]* with member = 1; core concept = *Amount Expended*
- Fact C should be tagged with *Federal Program Identifier [Axis]* with member = 3; core concept = *Federal Program Name*.

As shown for Facts A and B, the *Federal Program Identifier* [*Axis*] "ties together" the facts so that data consumers know that they relate to the same program. For example, when *Federal Program Identifier* = 1, it follows that *Federal Awarding Agency* = Department of Agriculture, the *Federal Program Name* = Supplemental Nutrition Assistance Program, *Amount Expended* = 456,750,824, *Cluster Name* = SNAP, *Direct Award* = TRUE, and *Award Passed Through to Subrecipients* = FALSE, as shown in the first row in the table.

Total data, represented as Facts D and E, require the use of a different table, and will be addressed in the next section.

Most concepts on this table have data type of string, monetary, integer, or boolean (True or False). In addition, there are several enumerated concepts which include:

- *federalAwardingAgencyItemType* (which contains a list of all federal awarding agencies)
- *clusterItemType* (list of all possible clusters)
- *auditReportItemType.* The latter data type is used on the Schedule of Findings and Questioned Costs and will be covered later in the Guide.

#### Capturing subprogram data

Occasionally a single program may be split into multiple subprograms with a single CFDA representing the subprograms. To handle this situation, preparers should use the *Federal Subprogram Identifier [Table]* shown in Figure 5-26. Each subprogram must be connected to a primary program by using the *Federal Program Identifier [Enumerated]* which is associated with the *Federal Program Identifier [Axis]*.

The *Federal Subprogram Identifier [Axis]* is a typed dimension and preparers should use random numbers to establish the subprogram, much the same way they did with the *Federal Program Identifier [Axis]*.

905000 - Single Audit Schedule Subprogram Identifier
 Federal Subprogram Identifier [Abstract]
 Federal Subprogram Identifier [Table]
 Federal Subprogram Identifier [Axis]
 Federal Subprogram Identifier [Line Items]
 Amount Expended
 Federal Program Identifier [Enumerated]
 Federal Awarding Agency [Enumerated]

Figure 5-26

#### Non-traditional cluster names

Occasionally a program may have a state-specified cluster or another cluster name which is not available in the *Cluster Name [Enumerated]* concept. These situations can be handled using the string concepts *State Cluster Name* or *Other Cluster Name*.

#### 5.3.2.2 Totals data

To capture Facts C and D on Figure 5-24 requires the use of "totals" tables in the Taxonomy, found in groups 903000 - Single Audit Schedule Cluster Totals, and group 904000 - Single Audit Schedule Federal Awarding Agency Totals. These tables rely on explicit dimensions, which means that there are defined members available to be used.

Each table contains a single core concept: *Amount Expended*. By using the *Cluster [Axis]* or *Federal Awarding Agency [Axis]* along with the appropriate cluster or agency member, the preparer can report total amounts for an agency or cluster:

• Fact D should be tagged with *Cluster [Axis]* with the *Snap Cluster [Member]* and core concept *Amount Expended.* 

• Fact E should be tagged with the Federal Awarding Agency [Axis] with the Department of Housing and Urban Development (14) [Member] and core concept Amount Expended.

Note that "14" appended to the Dept of Housing and Urban Development is the two-digit agency prefix and is also part of the program's CFDA number.





## 5.3.2.4 Notes to the SEFA

Significant accounting policies, information about the use of the de minimis cost rate, and additional notes can be found in group 906000 - Single Audit Notes to the SEFA. This group contains core concepts and no table. Concepts are string or text block data types except for a single enumerated concept *Auditee Used De Minimis Cost Rate* which has optional choices of Both, No, or Yes.

# 5.3.3 Schedule of Findings and Questioned Costs

Part III: Information from the Schedule of Findings and Questioned Costs of Form SF-SAC contains certain information that is specific to individual programs, and information specific to certain audit findings. Part III also reports information pertinent to the financial statements and federal programs as a whole for the reporting entity. To prepare this information for reporting, preparers will need to use the tables in group 901000 - Single Audit Schedule of Expenditures of Federal Awards and Major Programs, and in group 907000 - Single Audit Information from Schedule of Findings and Questioned Costs.

#### 5.3.3.1 Program-specific data

Preparers must indicate if a program is categorized as a Major Program. If the program is categorized as a Major Program, preparers must provide data on what type of Audit Report is provided, and the count of audit findings, if any. To do so, they must use the *Schedule of Federal Awards and Questioned Costs [Table]* with the *Federal Program Identifier [Axis]*.

Data will be reported on the SF-SAC as shown on the highlighted section of the grid below. For example, the Supplemental Nutrition Assistance Program, with CFDA 10.551 is identified as a Major Program with an Unmodified audit opinion and has a single audit finding with a reference number of 2018-01. The core concept *Type of Single Audit Opinion* is an enumerated concept where preparers can select from Adverse opinion (A), Disclaimer of opinion (D), Qualified opinion (Q), or Unmodified opinion (U). To appropriately identify facts reported on this table, follow these examples:

- Fact "2018-01", use *Federal Program Identifier* [Axis] with member = 1; with Audit Finding Reference Number.
- Fact "Disclaimer of Opinion (D)", use *Federal Program Identifier* [Axis] with member = 2; with *Type of Single Audit Opinion*.
- To identify that the Supplemental Nutrition Assistance Program is a Major Program, use *Federal Program Identifier [Axis]* with member = 1; with *Federal Program Name* = "Supplemental Nutrition Assistance Program".

Federal Program Identifier [Axis]	CFDA Number	Federal Program Name	Major Program	Type of Single Audit Opinion	Number of Audit Findings	Audit Finding Reference Number
1	10.551	Supplemental Nutrition Assistance Program	TRUE	Unmodified opinion (U)	1	2018-01
2	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	TRUE	Disclaimer of Opinion (D)	1	2018-02

#### Figure 5-28

#### 5.3.3.2 Audit finding-specific data

Each program may or may not have one or more audit findings. Preparers need to identify the audit finding and associate that finding with a specific program in addition to reporting certain information about the finding. The partial Form SF-SAC in Figure 5-29 shows how the data needs to be reported. The red boxed section is part of the Schedule of Findings and Questioned Costs. Columns to the left are from the SEFA addressed earlier in this Guide. It is important to view the two sections together to see that each audit finding (shown in column e) is associated with a particular program.

PART II	: INFORM	ATION FROM	THE SCHEDULE OF FINE	DINGS AND Q	UESTIONED (	COSTS - Continue	d							
4. Fede	ral Award	Audit Finding	s											
						Schedule of Findings and Questioned Costs								
	а	b	c	d	е	f	g	h	i i	J	k		m	n
								Typ	e of Audit Findi	ng <sup>3</sup>			Repeat Audit Finding	
Row Number from Part	CFDA	Additional	Federal Program Name	Amount Expended	Audit Finding Reference Type(s) of	Audit Finding Reference Compliance		dit Finding teference Compliance Audit Findings Internal Control		ol Audit Findings	Other Audit	Questioned Costs	Repeat Audit	If Repeat Finding, provide
II, Item 1		Identification	researrogrammanie		Number	Requirement(s) <sup>2</sup>	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Findings		Prior Year	Reference Number(s)
	XX.XXX			(\$)	YYYY-###		Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	YYYY-###,YYYY-###,etc.
These colu	mns are pop	ulated automatic	ally from Part II, Item 1, colur	nns a, b, c, d,										
and e, for	rows with au	dit findings.												
One row is created for each audit finding for awards with audit findings reported on			gs reported on						P					
Part III, item 1(c).														
This page of	annot be us	ed if no audit find	lings are reported on Part III.	Item 1(c) (each										
award liste	d "0" in Part	III. Item 1(c)).												

#### Figure 5-29

Tagging data reported in this section of the schedule will require using group 902000 – Single Audit Schedule of Findings and Questioned Costs, which contains the *Audit Finding [Table]* which has a typed dimension, the *Audit Finding Identifier [Axis]*. Preparers should use this axis with a member that represents the audit finding reference number.

902000 - Single Audit Schedule of Findings and Questioned Costs							
Audit Finding [Abstract]							
Audit Finding [Table]							
Audit Finding Identifier [Axis]							
Audit Finding [Line Items]							
Federal Program Identifier [Enumerated]							
	→ 🕞 Type(s) of Compliance Requirement [Abstract]						
Type of Audit Finding [Abstract]	Compliance Requirement, Activities Allowed or Unallowed						
Compliance Audit Findings [Abstract]	Compliance Requirement, Allowable Costs and Cost Principles						
Compliance Audit Modified Opinion	Compliance Requirement, Cash Management						
Compliance Audit Other Matters	Compliance Requirement, Eligibility						
Internal Control Audit Eindings [Abstract]	Compliance Requirement, Equipment and Real Property Management						
Internal Control Addit Findings (Abstract)	Compliance Requirement, Matching, Level of Effort, Earmarking						
Internal Control Audit Material Weakness	Compliance Requirement, Period of Performance of Federal Funds						
Internal Control Audit Significant Deficiency	Compliance Requirement, Procurement, Suspension, Disbarment						
Other Audit Findings	Compliance Requirement, Program Income						
Questioned Costs	Compliance Requirement, Reporting						
Repeat Finding From Prior Year	Compliance Requirement, Reserved						
Repeat Finding Audit Reference Number	Compliance Requirement, Subrecipient Monitoring						
Repeat Finding Audit Schedule Text	Compliance Requirement, Special Tests and Provisions						
Audit Finding Text	Compliance Requirement, Other						
Audit Finding Text							
Audit Corrective Action Plan							

#### Figure 5-30

When a preparer has an audit finding, certain concepts must be used to accurately represent the finding. The *Federal Program Identifier [Enumerated]* is an enumerated list of numbers that are used to represent each federal program. For example, on Figure 5-24, Federal Program #2 with associated CFDA 10.561, has an audit finding. In this example, the preparer needs to report the core concept *Federal Program Identifier [Enumerated]* with a value of "2" with the *Audit Finding Identifier [Axis]* with a member of "2018-02". This reported fact then associates the *Auditing Finding Identifier* with the correct program, and the *Audit Finding Identifier* can then be used in

association with other data required to be reported about the audit finding such as that shown in the grid below. These concepts are line items on the *Audit Finding [Table]*.

Audit Finding Identifier [Axis]	Federal Program Identifier [Enumerated]	Compliance Requirement, Cash Management	Compliance Requirement, Eligibility	Compliance Audit, Modified Opinion	Questioned Cost	Repeat Finding From Prior Year
2018-01	1	TRUE	TRUE	TRUE	FALSE	FALSE
2018-02	1		TRUE	FALSE	FALSE	FALSE

#### Figure 5-31

The Audit Finding [Table] contains a number of boolean concepts including a set of concepts under the Type(s) of Compliance Requirement [Abstract], which is shown on Figure 5-30. Preparers can choose none, one or more of these compliance requirement designations therefore each is provided in the Taxonomy as a separate boolean concept. Line items on the table also include string or text block elements for text of audit findings, repeat audit findings, and audit corrective action plan. The text block data type allows preparers to report blocks of text and tables, and maintains the integrity (rows and columns) of the tables.

#### 5.3.3.3 Data about financial statements and federal programs

Data reported on Part III: Information from the Schedule of Findings and Questioned Costs can be captured using concepts in the Taxonomy group 907000 - Single Audit Information from Schedule of Findings and Questioned Costs.

The financial statement portion of this section is shown on Figure 5-32 below. To comply with this section of the SF-SAC, preparers may need to tag the following:

- Auditor opinion of the financial statements. Preparers can identify one or more opinions and therefore boolean concepts are required for the options: Adverse, Disclaimer, Not US GAAP, Qualified, or Unmodified. These concepts are grouped in the abstract *Auditor Opinion Financial Statements [Abstract]*.
- Special purpose framework data. For statements prepared in accordance with a special purpose framework, preparers will need to:
  - indicate the type of special purpose framework by using the concept Special Purpose Framework Type which is an enumerated list with the options to select from: Cash basis, Contractual basis, Other basis, Regulatory basis, or Tax basis.
  - Indicate if the special purpose framework has an accounting basis required by law by selecting TRUE or FALSE with the boolean concept Special Purpose Framework Required by Law.
  - Indicate the type of auditor opinion of the special purpose framework by selecting one or more of the boolean elements: Auditor Opinion Special Framework Unmodified, Auditor Opinion Special Framework Qualified, Auditor Opinion Special Framework Adverse, or Auditor Opinion Special Framework Disclaimer.

 Indicators about special situations, including if there is a going concern issue which is identified using the boolean concept Going Concern Financial Stress Paragraph in Opinion; internal control issues which are flagged using the boolean concepts Internal Control Significant Deficiency Disclosed, and Internal Control Material Weakness Disclosed; material noncompliance, flagged by use of the concept Material Noncompliance Disclosed, and other issues flagged by Other Issues Written by Auditors.



#### Figure 5-32

Information about Federal Programs is tagged by using the *Federal Programs [Abstract]* from group 907000 as shown below. These concepts have boolean, monetary and string data types.

Federal Programs [Abstract] Auditor Report Includes Statement on Other Units Threshold for Type A and B Programs Qualify as Low Risk Auditee Federal Agency with Prior Audit Findings Figure 5-33

# 5.4 Software Development

Third party software, both commercial and open source, can be used to prepare documents using this Taxonomy. Software offerings must be able to handle both typed and explicit dimensions. Many of these offerings can be found in the member listing on the XBRL US web site.

# 6 Acknowledgements

Editors and contributors are those individuals and organizations who participated in the development of the CAFR SAP Taxonomy as well as supporting materials including the Taxonomy Guide and sample XBRL reports. Earlier releases of the taxonomy and guide, which were expanded upon in this version 0.3 of the CAFR SAP Taxonomy, were developed and contributed by Iris Business Services LLC, and Workiva.

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Software used in the development and review of the Taxonomy included Arelle (open source XBRL processor), Fujitsu XWand, Iris Noah (taxonomy creation), and Iris Carbon (XBRL report preparation).