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**REVISED – September 20, 2010**  
**AOS Technical Update**  
**I-Jobs**

**Attention City Officials and Auditors of Local Governments:**

We have received a number of additional questions due to confusion regarding proper reporting of I-Jobs receipts/revenues, specifically for cities. Our Office did additional research and provided guidance earlier this month based on the Iowa Department of Transportation (IDOT) "Frequently Asked Questions," and other IDOT correspondence which precluded cities from depositing I-Jobs receipts/revenues into the City's Special Revenue, Road Use Tax Fund. We regret the confusion this guidance created.

However, based on further discussions with IDOT personnel, it was not their intent to mandate how or where cities report I-Jobs revenue and related expenditures in the city's financial records. Rather, for purposes of completing the IDOT City Street Financial Report, cities should not report I-Jobs revenue or related expenditures in column 1 (road use tax fund) on page 2, the Summary Statement Sheet of the IDOT City Street Financial Report.

As such, except for the IDOT City Street Financial Report as noted above, cities may choose to record and report I-Jobs receipts/revenues in any appropriate fund including the Special Revenue, Road Use Tax Fund in the city's records and on the city's monthly and year-end reports as well as the Annual Financial Report (AFR) filed with the Office of Auditor of State.

NOTE to Local Government Auditors: The procedures pertaining to I-Jobs receipts/revenues from IDOT have been revised (restored to the original procedures) in the 2010 Code Compliance Guide, City compliance supplement (guide). This guide is available on our web site (in word and PDF format) at:

[http://auditor.iowa.gov/practice\\_aids/index.html](http://auditor.iowa.gov/practice_aids/index.html)

Counties should deposit I-Jobs receipts/revenues in the Special Revenue, Secondary Roads Fund.