

Getting to Know ACFR Statement Builder

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TYLER COMMUNITY AND EXPORTING INSTRUCTIONS

Exporting data out of your ERP System is the first step. If you have not done so already, sign up for the ACFR Statement Builder Tyler Community. There is a wealth of information in the Community, including the Library, which contains the Connect documents, Training materials, and Training Videos. To get the export information, go to Cloud Training materials.

The screenshot shows the Tyler Technologies ACFR Statement Builder Library page. At the top, there is a search bar and a navigation menu. Below the navigation, there are several categories of training materials. The 'Cloud Training materials' category is highlighted with a red box. This category contains 5 files, including a PDF titled 'Break out an account (F' from 11 months ago. Other categories include '2021 Connect' (2 files), '2022 Connect' (3 files), '2023 Connect' (3 files), and 'Cloud Training videos' (9 files).

Category	Description	Files	File Type	Recent Item	Time Ago
2021 Connect	Handouts from 2021 Connect sessions	2	PDF	UC21 Migration Handou	over 2 years ago
2022 Connect	Handouts from 2022 Connect sessions	3	XLSX	Master Fund Account Li	over 1 year ago
2023 Connect	Handouts from 2023 Connect sessions	3	PDF	Back to ACFR Statemer	8 months ago
Cloud Training materials	Training materials for using ACFR Statement Builder	5	PDF	Break out an account (F	11 months ago
Cloud Training videos	How-to videos created for ACFR Statement Builder (Cloud)	9	MP4	Threshold Rounding	2 months ago

Under the Cloud Training materials, you will find the ACFR Statement Builder Training Guide, which is valuable. You will also see Appendix B for various ERP products, which contains the export instructions for respective applications.

The screenshot shows a list of training guide documents. The first document is 'ACFR Statement Builder Training Guide - Jan 2023' by Debra Grahn, with 338 downloads and a 5-star rating. The second document is 'Training Guide Appendix B - ERP Pro (Incode)' by Cherrise Portillo, with 55 downloads. The third document is 'Training Guide Appendix B - Eden' by Debra Grahn, with 44 downloads. The fourth document is 'Training Guide Appendix B - Enterprise ERP (Munis) 2023' by Former Member, with 166 downloads. A 'Related Tags' section on the right lists 'ACFR', 'ERP', 'enterprise erp', 'erp pro', 'general ledger', 'incode', and 'munis'.



So, if Appendix B is the export process, what is Appendix A? Appendix A is in the Training Guide, which is also in the Tyler Community and provides the layout specification for the 24 column import into the ACFR. Below is a sample of Appendix A, the first three fields, which can also be found in the Help Menu under “Import file specification”. Of course, you will find the information on the other 21 fields there as well.

Position	Field Name	Data Type	Required	Available Values	Notes
1	Fund Type	char(50)	Y	<ul style="list-style-type: none"> • General fund • Special revenue funds • Debt service funds • Permanent funds • Capital projects funds • Enterprise funds • Internal service funds • Custodial funds • Investment trust funds • Pension trust funds • Private-purpose trust funds • Governmental component unit • Business-Type component unit • Non-Reporting 	Fund type must be entered exactly as shown in the Available Values column. 'Non-Reporting' is the default if the fund type does not match the available values.
2	Fund Number	char(10)	Y	User-defined Ex: 100	Does not include masks or spaces.
3	Fund Name	char(100)	Y	User-defined Ex: General Fund	This alphanumeric description can contain any characters except commas.

Are there other ways to create the import? Yes! You can create an Excel file that you can save as a CSV-MSDOS file, delete the top row and import. Sometimes you need this for parts of your reporting Entity that have accounts outside of your ERP (quite common in County entities). Below is a partial example in Excel format:



AGENCIES AND ENTITIES

The true first step is to set up your agencies, entities, and make some initial preference selections. This must be completed before you import.

Town of Sample ▾
2023 ▾

- Dashboard
- Agencies & Entities**
- Import balances
- Maintenance ▾
- Account Groups
- Adjustments ▾
- Classifications ▾
- Templates
- Reports
- Year end closing
- Administration ▾

An **Agency** is a single reporting unit that must publish an Annual Comprehensive Financial Report (ACFR). An Agency that creates an ACFR can be responsible for reporting more than one cohesive set of books. Each of these sets of books is referred to as an **Entity**. Data is imported into ACFR Statement Builder for each Entity from a separate import file.

You can generate ACFR reports for more than one Agency. **Each Agency must have at least one Entity**. When an Agency has one reporting Entity, the Agency and Entity probably have the same name. But an Agency could also be responsible for reporting the books for other Entities. For example, if a city also reports for a housing authority and a community college, the Agency has three entities.

Below is a screenshot of the Agencies and Entities screen. There are only a few required fields, the agency name, display name, and fiscal year ending, but there are other fields should you wish to populate that information. The Agency Name will appear on your Templates, the Display name allow you to enter a nickname that will only be visible in the Agency and Year selector on the menu.

Information

* Agency name TOWN OF SAMPLE, NORTH CAROLINA	* Display name Town of Sample	Website https://example.com
* Initial reporting year 2022	* Fiscal year month ending June	

Address

Line 1	Line 2	
City	State	ZIP

Contact

Contact	Contact phone	Contact email
---------	---------------	---------------

Auditor

Firm	Website	
Contact	Phone	Email

Likewise, there is one required field in the Entities screen, the Entity name, but there are other optional fields:

Information

* Entity name
Town of Sample

Agencies & entities
TOWN OF SAMPLE, NORTH CAROLINA

DETAILS ENTITIES PREFERENCES

Information

* Agency name TOWN OF SAMPLE, NORTH CAROLINA	* Display name Town of Sample	Website https://example.com
* Initial reporting year 2022	* Fiscal year month ending June	

Address

Line 1	Line 2	
City	State	ZIP

Contact

Contact	Contact phone	Contact email
---------	---------------	---------------

Auditor

Firm	Website	
Contact	Phone	Email

CANCEL SAVE



Some initial settings are made in the Preferences Screen as shown below:

Agencies & entities
TOWN OF MORRISVILLE, NORTH CAROLINA

DETAILS ENTITIES PREFERENCES

Reporting

Government-wide component unit reporting **Single column**

Business-type reconciliation report format **Summary**

Function object level reporting

Government-wide statements

Report internal service fund as governmental activity

Fund Account Class sub-group reporting

Detail classification for fund balance

Nonspendable Assigned

Restricted Unassigned

Committed

Rounding threshold

Upper threshold Lower threshold

Other settings

Classify fund balance by fund Report government-wide by major source

Display zero balance accounts Display External Investment Pool separately

In this screen, you can determine:

- Component Unit presentation
- Format for the Business-Type reconciliation
- Whether internal service funds will be included in governmental activities or allocated between governmental and business-type
- Whether detailed level reporting below the Function or “Fund Account Class” will be needed.
- Fund Balance presentation on the face of the financial statements
- Rounding thresholds if using the ACFR rounding functionality
- Method of fund balance calculation
- Presentation of zero balance accounts when assigning accounts
- Statement of Activities and MD&A presentation of General Revenues
- External Investment Pool presentation

IMPORT BALANCES

Town of Sample ▾
2023 ▾

- Dashboard
- Agencies & Entities
- Import balances**
- Maintenance ▾
- Account Groups
- Adjustments ▾
- Classifications ▾
- Templates
- Reports
- Year end closing
- Administration ▾

Before you can work in ACFR Statement Builder, you must import data for the year. The Agency and year that you selected on the menu determine the entities available and the year that will be used for importing data on the Import Balances page. You must be working in the reporting year for which you want to import data.

Import Balances
Town of Morrisville

DETAILS HISTORY

Import Balances: 2023

Select entity
Town of Morrisville

Import options

- Round import balances to dollars
- Use threshold rounding
- Import new zero balance accounts
- Update budgets
- Delete accounts that are not included in the import

Account breakouts

- Retain account breakouts
- Retain distribution percentage
- Set distribution to zero

Balance sheet accounts

- Override beginning balances
- Retain beginning balances

IMPORT

Additional information on the options above can be found in the Help Menu. The newest options are the “Round import balances to dollars: and “Use threshold rounding” which in combination will resolve rounding issues. For more information on this topic, you may want to review the Import – Rounding Blog and the Threshold Rounding Blog on Tyler Community.

Import - Rounding

There is a new option in Import Balances that allows ACFR to round your balances at the time of import. TI will round all amounts so you will not see pennies anywhere within ACFR (Account Maintenance, Account Groups, Templates, etc.). Select...



Threshold Rounding

Review the PDF to learn how to use the threshold rounding feature to auto balance your funds.

tylercommunity.tylertech.com/.../ImportRounding.pdf

 Lisa Morley












There will also be more discussion on this topic in the Advancing Your Knowledge of the ACFR Statement Builder Session.



FUND MAINTENANCE

Town of Sample

2023

-  Dashboard
-  Agencies & Entities
-  Import balances
-  Maintenance ^
-  Fund maintenance
-  Equity Maintenance
-  Account maintenance
-  Account Groups
-  Adjustments v
-  Classifications v
-  Templates

The first place to go after a successful import is to Fund Maintenance:

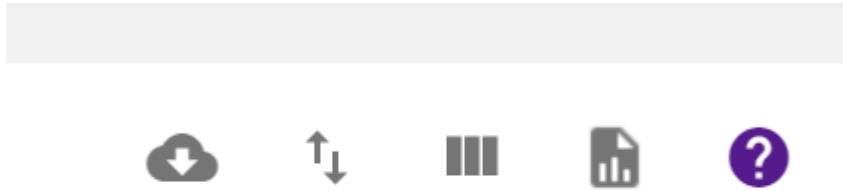
Fund maintenance



Fund #	Fund name	Fund category	Fund type	Major fund	Consolidated	Actions
14	Fund 14	Governmental	Special revenue funds	Yes		
15	Fund 15	Governmental	Special revenue funds	Yes		
16	Fund 16	Governmental	Special revenue funds	Yes		
30	Fund 30	Governmental	Capital projects funds	Yes		

TOOLS AVAILABLE

Looking at the upper right corner, we see tools available, which are available on “list pages”:



- Export to Excel
- Display sort columns
- Select columns
- Reports*
 - 5/10 Report
 - Funds List
 - Fund Totals (key report1)
- Help
- Other available items:
 - Coach
 - “Hamburger menu”
 - Filter
 - Sort Arrow
 - Items per page

FUND TOTALS REPORT

A key report that you will want to run every time you complete an import is the Fund Totals report:

Fund Totals

Cumberland County, North Carolina
2023

2/7/2024 9:02:07 AM

Page 1 of 8

Fund	Assets	Liabilities	Calculated Equity	Equity	Difference	Revenues	Expenses	Change in Net Position	Beginning Equity	Difference
County										
Governmental										
General fund										
101	173,677,312.26	15,168,956.26	158,508,356.00	158,508,356.00		384,951,169.48	363,442,662.10	21,508,507.38	136,995,002.62	(4,846.00)
106	26,333,554.54	2,069,661.79	24,263,892.75	24,263,892.75		22,909,325.26	14,909,202.59	8,000,122.67	16,263,770.08	
107	148,016,307.86	632,432.93	147,383,874.93	147,383,874.93		46,982,233.46	26,710,800.42	20,271,433.04	127,112,441.89	
109	752,547.28	735,188.27	17,359.01	17,359.01		13,029.18	0.00	13,029.18	4,329.83	
Total 101	348,779,721.94	18,606,239.25	330,173,482.69	330,173,482.69		454,855,757.38	405,062,665.11	49,793,092.27	280,375,544.42	(4,846.00)
	348,779,721.94	18,606,239.25	330,173,482.69	330,173,482.69		454,855,757.38	405,062,665.11	49,793,092.27	280,375,544.42	(4,846.00)
Special revenue funds										
200	315,023.30	0.00	315,023.30	315,023.30		10,143,276.61	12,572,344.61	(2,429,068.00)	2,744,091.30	
201	471,141.51	290,328.40	180,813.11	180,813.11		3,138,478.00	3,087,196.00	51,282.00	129,531.11	
204	882,954.69	0.00	882,954.69	882,954.69		240,525.55	189,403.29	51,122.26	831,832.43	

You should run this report immediately following your import process. If your final reports do not balance properly, this report can help you find the origin of the discrepancy. Use the amounts displayed in the Difference columns to locate imbalances.

The first difference column is taking Assets minus Liabilities and Calculating what the Equity Balances should be. It is then comparing that balance to the accounts indicated as Equity Accounts. A common reason there are differences is that some accounts that are Equities and coded as Liabilities, or vice versa.

The second difference column is taking Change in Net Position, adding it to Beginning Equity and then comparing that to Calculated Equity. A common reason there are amounts in the second difference column is that there may have been a direct entry to Equity due to a beginning balance restatement. An amount in this column may be perfectly fine because there truly was a restatement, but the beginning balance will need to be restated in ACFR using Fund Equity Restatement. Nevertheless, review the account and validate that there is not something else triggering an amount to appear.

EDITING FUND DETAILS

When you click on a fund, you will see the following:

Fund maintenance
001: GENERAL

DETAILS CONSOLIDATION

Entity
CITY OF MONTGOMERY

Category
Governmental

Fund type
General fund

Imported description
GENERAL

External investment pool fund

Reporting description
General Fund

General fund

Exclude internal service fund in proprietary statements

Major fund

Passed 5/10 test Report as major fund

Closing equity account
0010000-30100-

Fund narrative

B I U 8px Normal Arial

Insert text here ...

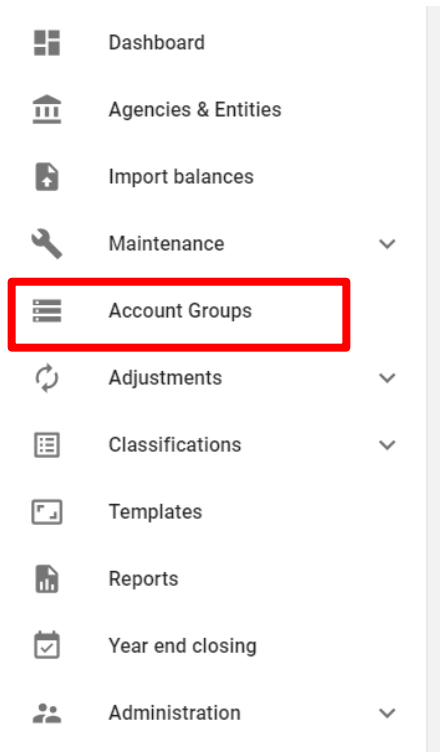
< PREVIOUS NEXT >

CANCEL SAVE

You can make the following edits in this screen:

- Edit the Fund Type
- Edit your fund “Reporting description”
- Designate funds as Major funds if they do not meet the GASB Statement 34 5/10 criteria
- Populate closing equity account if you need to import Fund Level Adjustments
- Provide a Fund Narrative
- Consolidate funds for reporting purposes

ACCOUNT GROUPS



ACCOUNT GROUP BASICS

Account groups determine line items on statements. This is where you will spend most of your time when first setting up the program:

General Order of Account Assignments:

- Account Categories (further explained below)
- **Fund Financial Statements**
- **Government-Wide and MD&A**
- **Fiduciary Funds**
- Cash Flows
- Extra Account Groups that might be needed
 - Function Header-one level higher than Function (Expenditures)
 - Function Object-one level lower than Function (Expenditures)
 - FAC Subgroup (Revenues and Other Financing Sources/Uses)

Fund Account Classes are lines on the **Fund** financial statements, with the exception of Governmental Expenditures.



ACCOUNT CATEGORIES

The Account Categories is sometimes a hard concept to grasp, but best practice is to assign accounts to the Account Category Account Group first and then assign accounts to Fund Account Classes. The explanation below should help:

Account Categories define whether a Revenue is reported with **REVENUES** or **OTHER FINANCING SOURCES** in the Statement of Revenues, Expenditures, and Changes in Fund Balance. Account Categories also define whether **EXPENDITURES** are shown in that category or as an **OTHER FINANCING USE**.

	General Fund	Board of Health	Special Income Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Income taxes	\$ 810,936	\$ -	\$ 270,901	\$ 1	\$ 1,081,838
Property taxes	62,783	-	-	-	62,783
Grants and subsidies	-	26,178	-	275,947	302,125
Investment income (loss)	(47,121)	-	1	965	(46,155)
Licenses and permits	9,331	2,889	-	27,043	39,263
Shared revenue	36,504	-	-	57,336	93,840
Charges for services	70,509	7,232	-	44,351	122,092
Fines and forfeits	8,606	37	-	3,733	12,376
Payments in lieu of taxes	-	-	-	52,022	52,022
Miscellaneous	6,021	1,276	830	112,924	121,051
Total revenues	<u>957,569</u>	<u>37,612</u>	<u>271,732</u>	<u>574,322</u>	<u>1,841,235</u>
EXPENDITURES					
Current:					
General government	157,005	-	1,577	53,384	211,966
Public service	50,387	-	-	73,644	124,031
Public safety	668,491	-	-	41,066	709,557
Development	47,774	-	-	135,144	182,918
Health	198	70,389	-	426	71,013
Recreation and parks	42,657	-	206	154,476	197,339
Capital Outlay	5,325	437	-	247,998	253,760
Debt Service:					
Principal retirement	-	-	164,313	13,099	177,412
Interest and fiscal charges	-	-	64,930	1,829	66,759
Total Expenditures	<u>971,837</u>	<u>70,826</u>	<u>231,026</u>	<u>721,066</u>	<u>1,994,755</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,268)</u>	<u>(33,214)</u>	<u>40,706</u>	<u>(146,744)</u>	<u>(153,520)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	25,797	27,621	1,590	25,149	80,157
Transfers out	(35,816)	-	(34,642)	(22,904)	(93,362)
Issuance of debt	-	9,000	-	294,665	303,665
Premium on bonds issued	-	-	29,512	-	29,512
Total other financing sources (uses)	<u>(10,019)</u>	<u>36,621</u>	<u>(3,540)</u>	<u>296,910</u>	<u>319,972</u>
Net change in fund balances	<u>(24,287)</u>	<u>3,407</u>	<u>37,166</u>	<u>150,166</u>	<u>166,452</u>
Fund balances - beginning of year	304,687	12,834	264,966	475,602	1,058,089
Fund balances - end of year	<u>\$ 280,400</u>	<u>\$ 16,241</u>	<u>\$ 302,132</u>	<u>\$ 625,768</u>	<u>\$ 1,224,541</u>

On Statements of Net Position, Account Categories define ASSETS and LIABILITIES as Current or Non-current:

	Business-type Activities - Enterprise						Governmental Activities - Internal Service Funds
	Major Funds					Nonmajor Fund	
	Water	Sanitary Sewer	Storm Sewer	Electricity	Mobility		
ASSETS							
Current assets:							
Cash and cash equivalents with treasurer	\$ 192,918	\$ 277,995	\$ 42,672	\$ 29,803	\$ 12,259	\$ 555,647	\$ 93,024
Receivables (net of allowance for uncollectibles)	43,860	59,757	7,365	6,216	6,385	123,583	47
Due from other funds	14	9	3,432	239	1	3,695	1,447
Inventory	6,494	10,473	-	1,034	-	18,001	948
Other assets	-	-	-	-	-	-	14,242
Total current assets	243,286	348,234	53,469	37,292	18,645	700,926	109,708
Non-current assets:							
Restricted assets:							
Cash and cash equivalents with treasurer and other	115,155	183,709	24,202	16,684	13,555	353,305	17,142
Cash and cash equivalents with trustees	-	6,720	-	-	-	6,720	-
Net OPEB asset	6,665	6,682	599	1,533	467	15,946	6,234
Capital Assets:							
Land and Construction in Progress	47,860	90,473	11,417	2,391	17,936	170,077	1,667
Other capital assets, net of accumulated depreciation	1,404,342	2,652,806	183,697	101,776	73,960	4,416,581	49,669
Total non-current assets	1,574,022	2,940,390	219,915	122,384	105,918	4,962,629	74,712
Total assets	1,817,308	3,288,624	273,384	159,676	124,563	5,663,555	184,420
DEFERRED OUTFLOWS OF RESOURCES	11,873	22,758	2,443	1,898	1,094	40,066	7,035
LIABILITIES							
Current Liabilities:							
Accounts payable	3,187	2,021	176	6,327	293	12,004	4,562
Due to other:							
Funds	919	4,709	356	332	92	6,408	161
Others	13	4	-	73	101	191	62
Accrued interest payable	12,836	17,288	1,180	455	332	32,091	449
Accrued wages and benefits	1,089	1,126	94	277	112	2,698	1,332
Accrued vacation and sick leave	3,128	4,115	120	739	352	8,454	3,998
Claims and judgments	-	-	-	-	-	-	21,427
Current portion of:							
Demand bonds	-	67,855	-	-	-	67,855	-
Bonds, notes and loans payable	80,763	144,256	11,708	4,263	26,321	267,311	10,472
Total current liabilities	101,935	241,374	13,634	12,466	27,603	397,012	42,463
Non-current liabilities:							
Payable from restricted assets:							
Accounts payable	4,520	4,681	304	335	15	9,855	142
Due to others	-	2,008	-	-	-	2,008	-
Customer deposits	-	-	-	1,581	-	1,581	-
Claims and judgments	-	-	-	-	-	-	1,352
Net Pension and OPEB Liability	17,144	17,587	1,499	3,984	1,202	41,416	16,036
Bonds and loans payable, net	990,804	1,728,260	91,008	35,460	45,776	2,891,308	33,164
Total non-current liabilities	1,012,468	1,752,536	92,811	41,360	46,993	2,946,168	50,694
Total liabilities	1,114,403	1,993,910	106,445	53,826	74,596	3,343,180	93,157
DEFERRED INFLOWS OF RESOURCES	26,752	28,070	2,688	6,432	2,572	66,514	29,281
NET POSITION							
Net investment in capital assets	497,157	999,314	117,773	80,882	60,336	1,755,462	24,948
Restricted for debt service	-	1,256	-	-	-	1,256	-
Unrestricted	190,869	288,832	48,921	20,434	(11,847)	537,209	44,069
Total net position	\$ 688,026	\$ 1,289,402	\$ 166,694	\$ 101,316	\$ 48,489	\$ 2,293,927	\$ 69,017
Adjustment to consolidate internal service fund activities						16,787	
Total Net Position per government-wide financial statements						\$ 2,310,714	

RECOMMENDED STRATEGY FOR FUND FINANCIAL STATEMENTS

Set up a **Fund Account Class List** outside of the system in a spreadsheet or table before you start this. Fund Account Classes are lines on **Fund Financial Statements** (including Proprietary) except for governmental expenditures, which are derived from the Statement of Activities Account



Groups. Add all the Fund Account Classes to the Basic>Funds>Governmental>Balance Sheet Account Group **starting from the bottom**. Below is a simplified example:

MASTER FUND ACCOUNT CLASS ORDER				
Fund Account Classes	Properties	Govt	Prop	Fid
Assets				
Cash and Cash Equivalents		x	x	
Accounts Receivable, Net of Allowance		x	x	
Taxes Receivable		x		
Other Receivables		x		x
Accrued Unbilled Revenue			x	
Due from Other Funds			x	
Nondepreciable	indent		x	
Depreciable, net	indent		x	
DO-Pensions	Deferred I/O		x	
DO-OPEB	Deferred I/O		x	
Deferred Amount on Refunding	Deferred I/O		x	
Liabilities				
Accounts Payable		x	x	
Accrued Wages and Benefits		x	x	
Due Within One Year				x
Due in More than One Year				x
Net Pension Liability			x	
DI-Pensions	Deferred I/O		x	
DI-OPEB	Deferred I/O		x	
Deferred Gain on Sale of Generation Assets	Deferred I/O		x	
Revenues and Other Financing Sources/Uses				
Taxes		x		
Charges for Services		x	x	
Sale of General Capital Assets		x		
Proprietary Statement of Changes Specific				
Cost of Sales			x	
Depreciation			x	
Investment income-prop			x	
Interest Expense			x	
Fiduciary Statement of Changes Specific				
Property tax increment				x
Investment Earnings				x
Community Development				x
Interest on Long-Term Debt				x

PROCESS FOR ASSIGNING ACCOUNT GROUPS

The process of assigning account groups is to click on the groups to be Assigned, Select the Target Group, click Assign, then SAVE:

Group to be Assigned

Target Group

Account Groups ^

Reports
Basic > Funds > Governmental > Balance S...

Account Type
Both

Fund Account Class

- Cash and cash equivalents (24)
- Taxes (5)
- Accounts receivable (38)
- Lease receivable (2)
- Due from other governments (137)
- Prepaid expenses (2)
- Restricted cash and cash equivalents (10)
- Unearned revenue (11)
- DI-Taxes receivable (5)
- DI-Prepaid taxes and fees (1)

UNASSIGNED (3)

Unassigned
< Assign

3 items selected

<input checked="" type="checkbox"/>	Account number	Description	Type	Reporting description	Fund type	Ending balance
<input checked="" type="checkbox"/>	100-100000-	Cash - Central Depository	A	General	General fund	23,199,208.00
<input checked="" type="checkbox"/>	707-100000-	Cash - Central Depository	A	Church Street Park Exp...	Capital projects fu...	5,392,617.00
<input checked="" type="checkbox"/>	180-100000-	Cash - Central Depository	A	General	General fund	4,731,928.92

3 accounts \$33,323,753.92

Items per page 500

DASHBOARD

Save is in the lower right-hand corner:

RESET SAVE

EQUITY MAINTENANCE

SMALL ENTITY

2023

- Dashboard
- Agencies & Entities
- Import balances
- Maintenance
 - Fund maintenance
 - Equity Maintenance**
 - Account maintenance
- Account Groups
- Adjustments
- Classifications
- Templates

Equity Maintenance can be used to move accounts in and out of “Equities”. This feature is not used by all entities but can have value if you have equity accounts that you want excluded from your equity balance.

Equity Maintenance

Check the field and click MOVE to include an account balance as part of the equity balance (left grid) or exclude it (right grid).

Equities

<input type="checkbox"/>	Account number	Description	Beginning ba	Ending balan
<input type="checkbox"/>	120-320410-	Estimated Revenues	0.00	-230,000.00
<input type="checkbox"/>	120-320420-	Fund Balance Equity Approp	0.00	0.00
<input type="checkbox"/>	120-320421-	Fund Balance PO Rollovers	0.00	0.00
<input type="checkbox"/>	120-320426-	Fund Balance Appropriatio...	0.00	230,000.00
<input type="checkbox"/>	120-320427-	Budget Funrj Balance Unre...	0.00	0.00
<input type="checkbox"/>	120-320510-	Revenues Control Account	0.00	246,035.00
<input type="checkbox"/>	120-320520-	Expenditures Control Acco...	0.00	-388.00
<input type="checkbox"/>	120SystemRounding	Threshold rounding account	1.00	0.00
<input type="checkbox"/>	140-320000-	Fund Balance	0.00	0.00
<input type="checkbox"/>	140-320150-	Fund Balance Unreserved	178,565.00	172,158.00
<input type="checkbox"/>	140-320300-	Encumbrance Control-Curr...	0.00	0.00
<input type="checkbox"/>	140-320330-	Encumbrances Control	0.00	0.00
<input type="checkbox"/>	140-320340-	BudgetFB Reserved-Encu...	0.00	0.00
<input type="checkbox"/>	140-320350-	FundBal Reserved Encumb...	0.00	0.00
496 accounts		Total Equities:	\$55,949,005.46	\$49,473,235.63

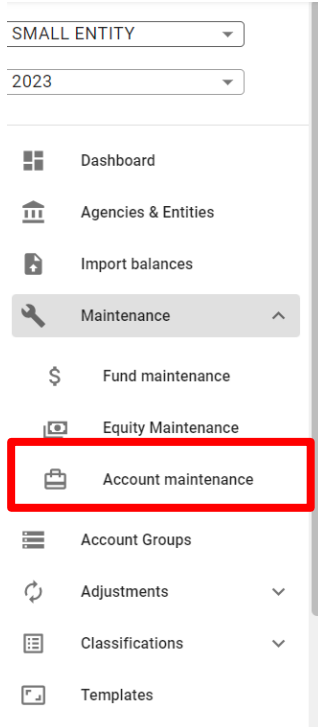
Items per page: 100

Non-Equities

<input type="checkbox"/>	Account number	Description	Beginning ba	Ending balan
Grid has no data.				
0 accounts		Total Non-Equities:	\$0.00	\$0.00

Items per page: 15

ACCOUNT MAINTENANCE



For accounts, you can modify the account title and set an equity account to be included in the classification process of fund balance and net position. You can separate an account into pseudo accounts, otherwise referred to as breakout accounts. You can also assign account groups to individual accounts. Another powerful tool in Account Maintenance is Export to Excel.

SEARCH TECHNIQUES

Just like in other programs, you can use Search Techniques, such as below:



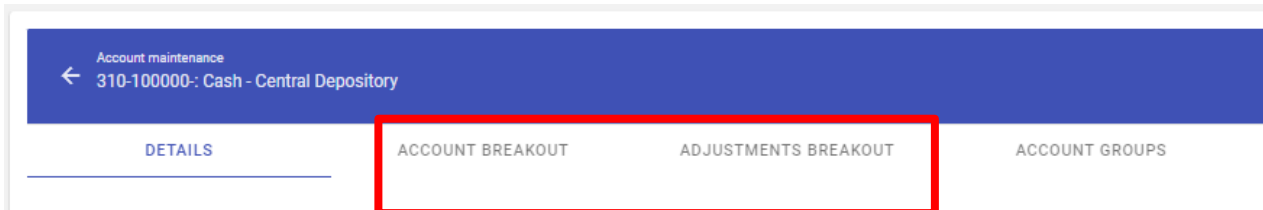
EXPORT TO EXCEL

Below is an Export to Excel, which can be helpful to use for analysis:



Fund #	Account number	Description	Category	Beginning balance	Ending balance
310	310-100000-	Cash - Central Depository	Current Asset	949,503.00	1,717,454.00
310	310-100000-(B)	Restricted Cash	Current Asset	1,000,000.00	1,000,000.00
310	310-102200-	Receivables - Interfunds	Current Asset	2,701.00	4,802.00
310	310-102400-	Receivables - State Sales Tax	Current Asset	378.00	979.00
310	310-102420-	Sales Tax NC Category 3	Current Asset	211.00	495.00
310	310-190001	Def Outflow-Pension	Current Asset	77,861.00	135,142.00
310	310-190002	Def Outflow-OPEB	Current Asset	17,575.00	17,274.00
310	310-210100-	Accounts Payable	Current Liability	6,433.00	6,357.00
310	310-210100-(F)	Accounts Payable - HC or OPEB	Current Liability	5,502.00	5,502.00
310	310-211100-	Salaries Payable	Current Liability	9,482.00	4,407.00
310	310-211105-	Social Security Payable	Current Liability	1,508.00	769.00
310	310-211110-	Medicare Payable	Current Liability	353.00	180.00
310	310-211115-	Federal Withholding Payable	Current Liability	1,044.00	542.00
310	310-211120-	State Withholding Payable	Current Liability	470.00	225.00
310	310-211125-	OPEB Payable	Noncurrent Liability	93,787.00	91,928.00
310	310-211135-	401K Payable	Current Liability	1,035.00	708.00
310	310-211150-	NC LGERS Payable	Noncurrent Liability	45,939.00	197,611.00
310	310-211155-	Voluntary Insurance Withholding	Current Liability	104.00	195.00
310	310-211160-	Voluntary Life Ins Withholding	Current Liability	-	43.00

Note that one of the Accounts has a (B) after the account number and one has an (F) after the account number. The (B) indicates that an account breakout was performed. The (F) indicates there was an Adjustments breakout. The options to use those tools are available in the Edit screen as separate tabs:



ACCOUNT BREAKOUT

To change the breakout amount, you can enter either a specific amount or a percentage of the total amount. The amounts must total to 100% of the beginning and ending balances. The parent account will automatically self-balance based on the amount or percentage entered in the breakout account. To remove an individual breakout account, click Actions at the end of the row and click Remove.

?
←
Account maintenance
310-100000: Cash - Central Depository

DETAILS
ACCOUNT BREAKOUT
ADJUSTMENTS BREAKOUT
ACCOUNT GROUPS

Allocate the account beginning and/or ending balance to new account(s). +

Description	Category	EB	Beginning balance	Beginning %	Ending balance	Ending %	Actions
Cash - Central Depository	Current Asset	<input type="checkbox"/>	882,428.00	46.88	1,625,477.00	61.912	
Restricted Cash	Current Asset	<input type="checkbox"/>	1,000,000.00	53.12	1,000,000.00	38.088	
Totals:			\$1,882,428.00	100.00%	\$2,625,477.00	100.00%	

We see this used quite often to breakout an account to display the restricted cash on a separate line as above. Another common application is to break out a single Compensated Absences account into the Current and Non-Current portions

ADJUSTMENTS BREAKOUT

You can split an account used in a fund-level adjustment into multiple pseudo accounts to break down the dollar amounts. These adjustments were formally known as Fund Level Adjustment Breakouts. An account created in the fund-level account breakout is treated like any other account that was imported into ACFR Statement Builder, except that you cannot select the accounts for use on the Fund Level Adjusting Entries. Adjustment breakouts “child accounts” are indicated on the Account maintenance list page with '(F)' after the account number.

?
← Account maintenance
310-210100- Accounts Payable

DETAILS
ACCOUNT BREAKOUT
ADJUSTMENTS BREAKOUT
ACCOUNT GROUPS

Allocate the fund-level adjustments to breakout accounts. + ⋮

Description	Category	EB	Beginning balance	Ending balance	Actions
Accounts Payable	Current Liability	<input type="checkbox"/>	0.00	-4,861.00	
Accounts Payable - HC or OPEB	Current Liability	<input type="checkbox"/>	-5,502.00	-5,502.00	



ASSIGNING ACCOUNT GROUPS IN ACCOUNT MAINTENANCE

Typically, you assign groups in Account Groups, but occasionally, you will find it beneficial to assign or review the groups in Account Maintenance. In the example below, the Fund Account Class, Government Wide Account, Comparative Net Position, and the Cash Flow Account Groups are displayed for an account.

Account maintenance
← 310-100000-: Cash - Central Depository

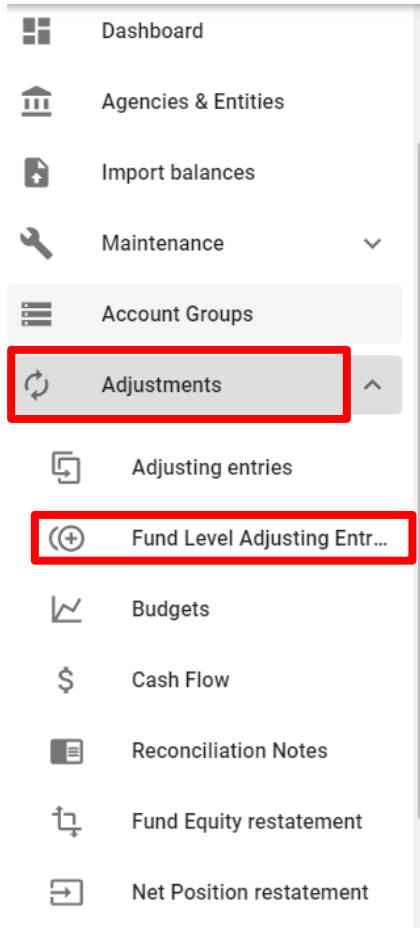
DETAILS ACCOUNT BREAKOUT ADJUSTMENTS BREAKOUT **ACCOUNT GROUPS**

Assign this account to the following account groups

Type	Section	Description	Requirements
Capital Assets	Accounts not assigned	Accounts not assigned	
Comparative Net Position		Current and other assets	Government Wide Account Class must be assigned
Fund Account Class		Cash and cash equivalents	
Government Wide Account		Cash and cash equivalents	
Cash Flow Section	Cash	Cash	
Cash Flow Reconciliation			Cash flow section must be set to Operating

< PREVIOUS **NEXT >** CANCEL S

ADJUSTMENTS



FUND LEVEL ADJUSTMENTS

Fund level adjusting entries are made to adjust the account balances to report on the modified accrual basis for governmental funds and full accrual for all other funds. For example, an entity may be accounting for purchases of Capital Assets as expenditures in a Proprietary Fund, so a Fund Level Adjustment is required.

Below is the Fund Level Adjustment report for that entry:

County: Fund 426

Ending Balance

Entry 000002

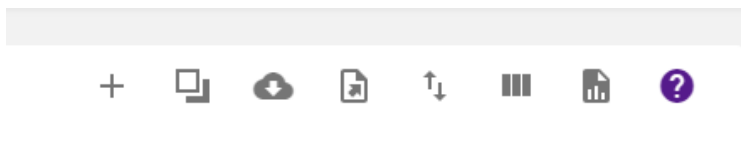
Eliminate capital expenses

Expenditure	4264449-533580-	SURVEYING	0.00	40,996.83
Expenditure	4264449-577010-	C.O. LAND	0.00	1,252,500.00
Expenditure	4264449-578001-	ARCHITECT	0.00	650,766.65
Expenditure	4264449-578015-	OWNERS AGENT	0.00	337,090.05
Expenditure	4264449-578020-	ENGINEERING FEES	0.00	15,026.50
Equity	426-329990-	FUND BALANCE UNOBLIGATED	2,296,380.03	0.00
Total			2,296,380.03	2,296,380.03

When entering a Fund Level Adjustment, an initial decision needs to be made on whether it is a beginning balance adjustment or an ending balance adjustment. The fund and closing equity account are also required.

* Entity County	* Balance type Ending	Reference number 000002
* Description Eliminate capital expenses		Originating reference number
* Fund 426	* Closing equity account 426-329990-	Reversal reference number Reversal reference number

Features available:



- Add a Fund Level Adjustment
- Copy/Reverse
- Export to Excel
- Extract adjustments*
- Display sort columns
- Display select columns
- Reports
 - Fund Level Adjustments Report
 - Fund Level Adjustments Rollforward
 - Audit History Report
 - Accounts by Fund
 - Import Fund Level Adjustments*



You can import fund level entries using a CSV file or a TXT file, such as below:

Originatin	LineNo	FundNo	Account	DR/CR	Amount	Description	Beg/End	Accrual Level
126	1	101	1010000-10101-	C	3654996.07	TRANSFERS	E	M
126	2	101	1010000-10105-	D	254996.07	TRANSFERS	E	M
126	3	101	1011901-46003-	D	3400000	TRANSFERS	E	M
126	4	101	1010000-20114-	C	3400000	TRANSFERS	E	M
126	5	101	1010000-29900-	D	3400000	TRANSFERS	E	M
127	4	204	2040000-39010-	C	290424.47	TRANSFERS	E	M
127	5	204	2042102-46909-	D	290424.47	TRANSFERS	E	M
127	15	204	2040000-29900-	C	290424.47	TRANSFERS	E	M
127	21	204	2040000-23001-	D	290424.47	TRANSFERS	E	M
128	6	501	5011901-49802-	C	1700000	TRANSFERS	E	M
128	8	501	5013102-43102-	D	1700000	TRANSFERS	E	M
128	16	501	5010000-20109-	C	1700000	TRANSFERS	E	M
128	22	501	5010000-29201-	D	1700000	TRANSFERS	E	M

Extract adjustments is a new functionality that allows you to extract an adjustment in the same format as it was imported. This is helpful if you need to include the same adjustment in more than one Agency.

RECONCILIATION NOTES

Notes reconcile adjusting entries made to the government-wide statements with the fund-level statements and are an integral part of the financial statements. Tyler ACFR Statement Builder can create the Reconciliations for you!

Below is an example of the reconciliation between the Balance Sheet and Statement of Net Position:



RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
 JUNE 30, 2023

Total fund balances - governmental funds		54,897,394
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, exclusive of leased assets, used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Governmental capital assets, exclusive of leased assets	\$ 260,083,845	
Less accumulated depreciation	<u>(53,946,226)</u>	206,137,619
Right to use leased assets used in government activities are not financial resources and, therefore, are not reported in the funds		
Right to use leased assets	1,149,526	
Less accumulated amortization	<u>(575,271)</u>	574,255
Deferred outflows of resources related to pensions are not reported in the funds		
Deferred outflows of resources related to OPEB are not reported in the funds		8,319,212
		998,856
Deferred charge on refunding is not available or due in current period, and, therefore, is not reported in the fund		
		54,178
Long-term liabilities used in governmental activities are not due and payable in the current period and, therefore, are not reported in the funds		
Total other postemployment benefits liability	(5,316,645)	
Total LEOSSA pension liability	(2,069,993)	
Government bonds and notes payable	(38,735,000)	
Deferred bond premium	(2,764,728)	
Compensated absences	(1,612,605)	
Net LGERS pension liability	(11,426,551)	
Lease and IT subscriptions	<u>(576,077)</u>	(62,501,599)
Earned revenues are considered deferred inflows of resources in fund statements and are susceptible to full accrual on the entity-wide statements		
Deferred inflows of resources for taxes		26,423
Pension related deferrals		
OPEB related deferrals		(483,798)
		(1,460,467)
Other receivables and liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Accrued interest receivable		161
Accrued interest payable		<u>(605,459)</u>
Net position of governmental activities		<u>\$ 205,956,775</u>

The notes to the financial statements are an intergrial part of this statement.

Reconciliation Notes need to be set up before Adjustments are entered. There are separate reconciliations for Governmental Activities and Business Type activities as shown below. Within each, there are Net Position Notes and Statement of Activities Notes. Within each note, you will have a Summary Note and a Detailed Note. Each Summary Note and Detailed Note has a code that will be used when making an Adjustment.

Reconciliation Notes

GOVERNMENTAL ACTIVITIES BUSINESS-TYPE ACTIVITIES

Net Position + Group: Capital Related Items Summary code: CapRelated

Code	Group	Actions
CapRelated	Capital Related Items	
Rights-leas...	Capital Related Items	
Rights-SBITA	Capital Related Items	
DO-Pensions	Long Term Revenues, Expenses	
DO-OPEB	Long Term Revenues, Expenses	
Def Charge...	Governmental Miscellaneous	
LT Liabilities	Governmental Miscellaneous	
LT Rev	Long Term Revenues, Expenses	

Description: Capital Related Items

Reconciliation report:

- Net Position
- Statement of activities
- Both

Capital assets, exclusive of leased assets, used in governmental activities are not financial resources and, therefore, are not reported in the funds

Statement of activities + Detail note: Assets Detail code: Assets

Code	Group	Actions
Cap Activity	Capital Related Items	
Cap Dispos...	Capital Related Items	
LGERS Cont	Governmental Miscellaneous	
LEOSSA Be...	Governmental Miscellaneous	
OPEB Ben ...	Governmental Miscellaneous	
Debt Activity	Governmental Miscellaneous	
LT Rev Acti...	Governmental Miscellaneous	
LT Exp Acti...	Governmental Miscellaneous	

Assets

Accum Dep

Governmental capital assets, exclusive of leased assets



ADJUSTING ENTRIES (GOVERNMENT-WIDE)

We recommend reading the Best Practice for Adjustments blog in Tyler Community the section on Adjustment in the Training Guide prior to attempting Adjusting Entries. When entering an adjustment, it is a little more than just your standard debit and credit. Below is an example:

2/22/2024 11:52:35 AM 2023 Page 1 of 1

Assignment 1	Assignment 2	Assignment 3	Assignment 4	Debit	Credit	Reconciliation Note	
						Summary	Detail
Capital Related Items							
Replace expenditures with capital assets - capital outlays							
2023							
000037: 2023 CA adds Capital asset additions							
Noncurrent Asset	Other capital assets, net of	Capital assets(net)	Vehicles and motorized	75,553.00	0.00	CapRelated	Assets
Noncurrent Asset	Land, improvements and	Capital assets(net)	Construction in progress	21,359,824.00	0.00	CapRelated	Assets
Noncurrent Asset	Other capital assets, net of	Capital assets(net)	Buildings	14,166.00	0.00	CapRelated	Assets
Noncurrent Asset	Other capital assets, net of	Capital assets(net)	Equipment and furniture	42,393.00	0.00	CapRelated	Assets
Noncurrent Asset	Other capital assets, net of	Capital assets(net)	Other improvements	12,399.00	0.00	CapRelated	Assets
Expenditures	Capital Outlay			0.00	21,504,335.00	Cap Activity	Capital outlay
Closing				21,504,335.00			
Net Position					21,504,335.00		
				Total	43,008,670.00	43,008,670.00	
				Total 2023	43,008,670.00	43,008,670.00	
				Total Entry Type	43,008,670.00	43,008,670.00	
				Total Capital Related Items	43,008,670.00	43,008,670.00	

Below is a description of what is in the four fields (assignments) for governmental funds. Over on the right, we are telling the system which Summary and Detail Reconciliation Note the entry should impact.

Governmental

Account Category	Field 2 (Account Group)	Field 3	Field 4
<ul style="list-style-type: none"> Current Asset Noncurrent Asset 	Government-Wide Account = Any existing value	Comparative Net Asset* = Any existing value	Capital Assets* = Capital Asset
<ul style="list-style-type: none"> Current Liability Noncurrent Liability 	Government-Wide Account = Any existing value	Comparative Net Asset* = Any existing value	None
Revenues	Revenue Type = General Revenue	General Revenue = Any existing value	Major Revenue Source* = Any existing value
	Revenue Type = <ul style="list-style-type: none"> Capital Grants and Contributions Charges for Services Operating Grants and Contributions 	Function = Any existing value	Function Object* = Any existing value
Expenditures	Function = Any existing value	Function Object* = Any existing value	None
Transfers	Account Type = Revenue	Revenue Type = Unassigned	None
	Account Type = Expenditure	None	None



BUDGET ADJUSTMENTS

The data imported into ACFR Statement Builder usually includes original and final budget amounts for expenditure and revenue accounts. Only governmental, proprietary, and component unit funds have budget amounts. To update or enter the budget amounts, click ACFR menu > Adjustments > Budgets. You might need to update budget amounts if they change after you import the data or if your import did not contain budget amounts.

Note

If you import again after you enter or update budget amounts, clear the Import Balances page, **Update budgets** field to keep the updated budget amounts from being overridden. If this field is checked when you import, the updated budget amounts will be overwritten.

You can update the Original budget, Final budget, or Project authorization, but you cannot update the ending balances.

Budgets
310: Stormwater Enterprise
?

Revenues (32)
Expenditures (52)
↑ ▮

Include zero balance accounts
 \$1,757,801.00
Total budget

Account number	Account description	Entity	Group	Original budget	Final budget	Project auth	End balance
3102400-580000-	Salaries Regular	Town of Morrisville	Stormwater operations	329,867.00	329,867.00	0.00	295,092.00
3102400-580105-	Benefits Social Security	Town of Morrisville	Stormwater operations	20,818.00	20,818.00	0.00	17,255.00
3102400-580110-	Benefits Medicare	Town of Morrisville	Stormwater operations	4,868.00	4,868.00	0.00	4,035.00
3102400-580115-	Benefits Retirement LGERS	Town of Morrisville	Stormwater operations	39,486.00	39,486.00	0.00	35,844.00
3102400-580120-	Benefits 401K Retirement	Town of Morrisville	Stormwater operations	16,502.00	16,502.00	0.00	14,755.00
3102400-580130-	Benefits LTD/AD-D/Life	Town of Morrisville	Stormwater operations	2,442.00	2,442.00	0.00	1,789.00
3102400-580135-	Benefits OPEB	Town of Morrisville	Stormwater operations	9,887.00	9,887.00	0.00	8,853.00
3102400-580140-	Benefits-Other Fringe	Town of Morrisville	Stormwater operations	300.00	300.00	0.00	0.00
3102400-580199	Benefits LT Pension and OPEB	Town of Morrisville	Stormwater operations	0.00	0.00	0.00	33,932.00
3102400-685005-	Supplies Food	Town of Morrisville	Stormwater operations	500.00	500.00	0.00	338.00
3102400-685010-	Supplies	Town of Morrisville	Stormwater operations	10,000.00	10,000.00	0.00	9,419.00
3102400-685025-	Uniforms	Town of Morrisville	Stormwater operations	1,300.00	1,300.00	0.00	1,327.00



CASH FLOW ADJUSTMENTS

You enter cash flow adjustments at the consolidated-fund level. On the Cash Flow page, the **Section** field displays the 'Cash Flow Section' account group assigned to the account. Amounts can be entered as positives or negatives in the **Adjustment** field. The calculated amount that will be used in the statement is displayed in the **Adjustment amount** field. Use the **Include zero balance accounts** field to view or suppress the zero balance accounts from displaying. Use **Filter** to narrow down the list of accounts or locate a specific account.

310: Stormwater Fund

Assets (57) Liabilities (48) Revenues (32) Expenditures (52)

Include zero balance accounts

-706.00
-3,236.00
-44,691.00
-2,838.00
-3,127.00
0.00
-27,915.00
-52.00
0.00

-\$552,527.00
Total Cash Flow

Account number	Section	Group	Beg balance	End balance	Adjustment	Adjustment amount
3102400-685070-	Operating	Cash paid for good and services	0.00	706.00	0.00	-706.00
3102400-685080-	Operating	Cash paid for good and services	0.00	0.00	0.00	0.00
3102400-685165-	Operating	Cash paid for good and services	0.00	44,691.00	0.00	-44,691.00
3102400-685170-	Operating	Cash paid for good and services	0.00	3,236.00	0.00	-3,236.00
3102400-685245-	Operating	Cash paid for good and services	0.00	2,838.00	0.00	-2,838.00
3102400-685295-	Operating	Cash paid for good and services	0.00	3,127.00	0.00	-3,127.00
3102400-685305-	Operating	Cash paid for good and services	0.00	0.00	0.00	0.00
3102400-685315-	Operating	Cash paid for good and services	0.00	27,915.00	0.00	-27,915.00
3102400-685320-	Operating	Cash paid for good and services	0.00	52.00	0.00	-52.00
3102400-790005-	Capital and Related F...	Acquisition and construction of capital assets	0.00	0.00	0.00	0.00



FUND EQUITY RESTATEMENTS

Only out-of-balance funds are displayed in the grid area.

Fund Equity restatement

Fund #	Description	Entity	Type	Beginning equity	Balance to restate	Restatements
355	STORMWATER CIP	Town of Sample	Enterprise funds	92,065.00	-59,043.00	0.00
950	Proprietary Capital Assets	Town of Sample	Enterprise funds	1,135,522.89	59,047.00	0.00

Enter fund equity restatements to restate the beginning equity balance imported for a fund. This functionality will need to be used if there were direct entries to Equity accounts during the year.

Fund Equity restatement

← 355: STORMWATER CIP

Town of Sample Entity	\$92,065.00 Beginning equity	\$0.00 Balance to restate	(\$59,043.00) Restatements	\$33,022.00 Equity restated
--------------------------	---------------------------------	------------------------------	-------------------------------	--------------------------------

Restatement + Justification for restatement line

Restatement type	Amount	Actions
Prior period adjustment	-59,043.00	⋮

B I U x₂ x²

Implementation of GASB Pronouncement

You can use the Fund Totals report in Miscellaneous Reports to understand which funds are in balance and which funds are out of balance. The far-right 'Difference' column in the Fund Totals report prints how much a fund is out of balance; when a fund is in balance, the column is blank. After making restatements, use the 'Include restatement amount' option to check that your adjustment had brought a fund into balance.

CLASSIFICATIONS

Town of Sample

2023

- Dashboard
- Agencies & Entities
- Import balances
- Maintenance
- Account Groups
- Adjustments
- Classifications**
- Templates
- Reports
- Year end closing
- Administration

The Governmental Accounting and Standards Board (GASB) requires the classification of equity as fund balance and net position. Governmental fund balance classifications are made by selecting Fund Balance. Proprietary and Fiduciary funds are classified by selecting Fund Net Position.

Classifications

- Fund Balance
- Fund Net position
- Net Position adjustments

Net position adjustments classify net position for governmental activities and adjustments made for business-type activities.



If an Agency wishes to have Detail Classifications for Fund Balance, it must be indicated in the Preferences tab of Agencies and Entities:

Agencies & entities
TOWN OF SAMPLE, NORTH CAROLINA

DETAILS ENTITIES PREFERENCES

Reporting

Government-wide component unit reporting **Single column** Business-type reconciliation report format **Summary**

Function object level reporting

Government-wide statements

Report internal service fund as governmental activity

Fund Account Class sub-group reporting

Detail classification for fund balance

Nonspendable Assigned Unassigned

Restricted

Committed

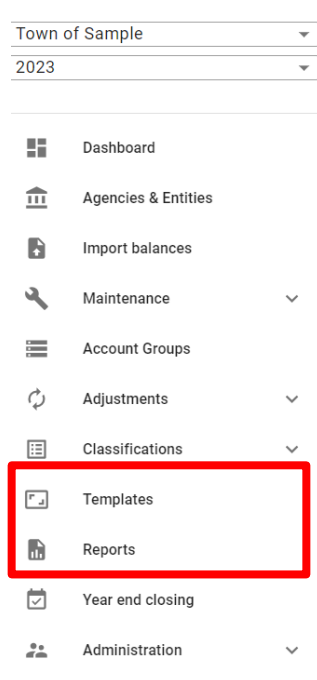
Rounding threshold

Upper threshold Lower threshold

Detail Classifications will look as follows for Governmental Funds:

TOWN OF SAMPLE, NORTH CAROLINA					
BALANCE SHEET					
GOVERNMENT FUNDS					
JUNE 30, 2022					
	Major Funds				
	General	American Rescue Plan Act Special Revenue Fund	Public Safety Improvements Capital Project Fund	Nonmajor Funds	Total Governmental Funds
Fund balances					
Nonspendable:					
Prepaid expenses	22,607	-	-	-	22,607
Leases	69,866	-	-	-	69,866
Restricted:					
Stabilization by State statute	6,814,228	-	-	280,284	7,094,512
Street improvements	3,072,537	-	-	1,265,908	4,338,445
Recreation improvements	-	-	-	4,921,066	4,921,066
Public safety operations and activities	-	-	1,299,675	-	1,299,675
American Rescue Plan Act	-	-	-	900,000	900,000
Public Safety operations and activities	41,136	-	-	-	41,136
Committed:					
General governmental capital	-	-	-	4,953,640	4,953,640
Debt service	-	-	-	2,255,141	2,255,141
LEOSSA pension liability	-	-	-	379,022	379,022
OPEB liability	-	-	-	4,705,529	4,705,529
American Rescue Plan Act projects	-	302,733	-	-	302,733
Capital projects	-	-	-	7,775,741	7,775,741
Assigned:					
Fire operations and activities	-	-	-	2,487	2,487
Subsequent year's expenditures	-	-	-	883,402	883,402
Unassigned	14,935,179	-	-	-	14,935,179
Unallocated	(193,949)	-	-	193,949	-
Total fund balances	24,761,604	302,733	1,299,675	28,516,169	54,880,181

TEMPLATES AND REPORTS



This is where the fruit of your labor in the earlier sections we discussed come together! You can generate ACFR statements from either a template or a report for export to Microsoft® Excel®. From both Templates and Reports pages, you can preview the statement. From this preview, you can drill down to the accounts that make up the data for a given amount. From Reports, you can print and preview but not make any changes to the reports. **Customizations are completed in Templates. You will see the editing tools below at the top of Templates, but they are not available in reports:**



Hover over the editing tools for more information and click the drop-down box for selections. For example, if you click the box next to Number style, it returns the options of General, Accounting, or Accounting Symbol.

	Storm Sewer	Electricity	Parking Garages	Enterprise Funds
8 ASSETS				
9 Current assets:				
10 Cash and cash equivalents	\$ 62,256,035	\$ 57,504,685	\$ 1,433,905	\$ 121,194,625
11 Accounts receivable	6,907,894	8,950,133	-	15,858,027
12 Property tax receivable	(336,654)	(2,748,516)	7,319,430	4,234,260
13 Interest and dividends	325,003	294,545	7,588	627,136
14 Accrued interest	(1,995,915)	(217,609)	(46,922)	(2,260,446)
15 Due from	-	306,196	-	306,196
16 Inventory	-	1,058,015	-	1,058,015
17 Total current assets	67,156,363	65,147,449	8,714,002	141,017,814
18 Noncurrent assets:				
19 Land	11,204,551	2,390,531	3,057,541	16,652,624
20 Improvements	247,622,823	171,610,075	-	419,232,898
21 Buildings	-	5,789,162	25,312,378	31,101,540
22 Machinery and equipment	615,128	11,318,990	-	11,934,118
23 Less accumulated depreciation	(73,773,851)	(94,963,335)	(6,574,819)	(175,312,005)
24 Total noncurrent assets	185,651,951	85,145,424	19,795,100	290,592,475

- Cut
- Copy
- Paste
- Insert
- Delete
- Clear Contents
- Filter
- Sort
- Pick From Drop-down List...

When you right click in any of the templates, the menu shown above will appear. **Do NOT** use anything in this document to edit your template. None of the edits will be saved. This is an embedded component from our third-party grid provider, and they will not give us the ability to attach to our code or remove it. If this changes at some point, we will post that information on the Community.



Templates and Reports available from ACFR:

- Management's Discussion and Analysis
 - Comparative Statement of Net Position
 - Comparative Statement of Changes in Net Position
 - Comparative Statement of Capital Assets
 - Comparative Long-Term Debt
 - Graphs and Charts for Governmental and Business-Type Activities

- Basic Financial Statements
 - Government-wide Financial Statements
 - Statement of Net Position
 - Statement of Activities
 - Fund Financial Statements
 - Governmental
 - Governmental Balance Sheet
 - Governmental Reconciliation of the Balance Sheet to Government-wide Statement of Net Position
 - Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances
 - Governmental Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to Government-wide Statement of Activities
 - Proprietary
 - Proprietary Statement of Net Position
 - Proprietary Statement of Revenues, Expenses, and Changes in Net Position
 - Proprietary Statement of Cash Flows
 - Fiduciary
 - Fiduciary Statement of Net Position
 - Fiduciary Statement of Changes in Net Position

- Required Supplementary Information
 - Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
 - Comparative Governmental Statement Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
 - Comparative Governmental Budget and Actual Schedule by Project Activity
 - Comparative Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances – Biennial Variance

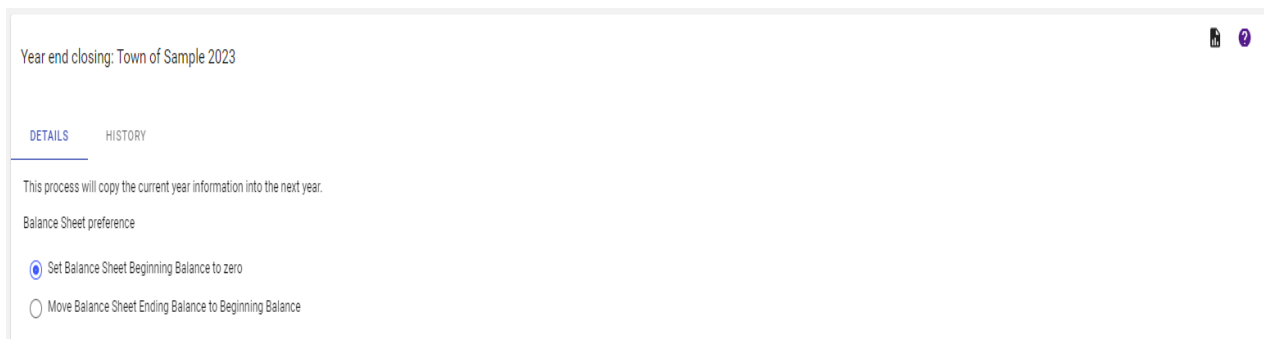
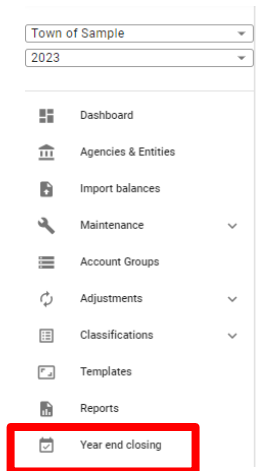


- Proprietary Schedule of Revenues, Expenditures, and Changes in Net Position – Budget and Actual
- Other Supplementary Information
 - Government-wide Statement of Net Position-Comparative
 - Component Unit Statement of Net Position
 - Component Unit Statement of Activities-Basic Format
 - Component Unit Statement of Activities-Proprietary
 - Component Unit Statement of Cash Flows
- Statistical Tables

In addition, the following menu items can have documents uploaded to them:

- Title Page
- Introductory Section
 - Table of Contents
 - Letter of Transmittal
 - GFOA Certificate of Achievement
 - Organizational Chart
 - List of Elected and Appointed Individuals
- Financial Section
 - Independent Auditor's Report
 - Management's Discussion and Analysis
 - Notes to the Financial Statements
- Statistical Table
 - Revenue Capacity
 - Debt Capacity
 - Demographic and Economic Information
 - Operating Information

YE CLOSING



In the report icon, there are two reports that we strongly recommend that you run and review prior to conducting the YE closing:

- Account Group Integrity Check
- Fund Level Adjustments Rollforward

After you finish generating reports for a year and before you can generate reports for the next year, you must run the year-end closing process. This process copies data from the last year to the new year.

Determine whether you will move the current year's ending balances to the new year's beginning balances for the Balance Sheet accounts. Select one of the following options:

- **Move Balance Sheet Ending Balance to Beginning Balance** option: Retain the beginning balances for parent accounts with imported balances when all accounts are rolled into the new year. This change does not affect child accounts or balances from fund level adjusting



entries. The current year's ending balance will be set to the beginning balance in the new year. The ending balance in the new year will be set to zero. The Import Balances page, Balance sheet accounts: **Retain beginning balances** option, must be selected during importing balances to prevent all beginning amounts for the new year from being updated with the values in the import file.

- **Set Balance Sheet Beginning Balance to zero** option: Beginning and ending balances are updated to zero and then overwritten with values from the import file (default).

To run the year-end closing process, choose ACFR menu > Year End Closing. You cannot reclose a prior year. After you click **Close Year** and then start the process, the following data is copied from the last year to the new year:

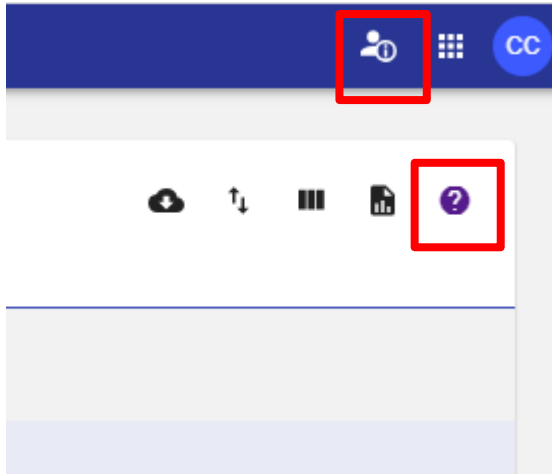
- Accounts
- Account balances
- Account group assignments
- Funds
- Fund balance classifications
- Fund balance reasons for classification
- Account balance reasons for classification
- Fund net position classifications
- Net position adjustment classifications
- Reconciliation notes

Fund Level Adjustment entries are not copied. Instead, the balances from these entries are updated to the individual asset, liability, and equity ending balances will roll forward in the new year. If the balances are not wanted in the new year, they should be reversed following the Year End Close so that they do not affect the next fiscal year. If the balances are reversed prior to the close, the comparative reports will differ from the reports that were generated while the year was open. For example, users on a cash basis would make adjustments into **2022** ACFR that are not reflected in their **2022** ledger. At the beginning of **2023**, those same entries would be made into the ledger. If the entries existed in both ACFR and the Ledger, they would be double stated for **2023** if the entries were not reversed within ACFR.

Our recommendation is to not close the year until you are ready to begin the ACFR for the next fiscal year. At that time, you should close the year, review the Fund Level Adjustments that have rolled forward, and reverse those that are not needed into the new year. If adjustments are reversed before the year is closed, when comparative statements are generated, the previous year will contain balances that are not representative of the published statements from the previous year.

TYLER COACH AND HELP

Tyler Coach and the Help Menu will help! Use these tools to help you learn and use the ACFR Statement Builder:



Tyler Coach is much more than learning how to use software. Tyler Coach provides in-browser assistance that allows the Tyler Coach team to not only build help that walks you through a process, but also quickly deploy important messages and resources as needed, such as a checklist to help you complete your ACFR. You will see Tyler Coach in action announcing new features and changes.



The Tyler help menu is also a valuable tool to use if you need further information about functionality.



CHECKLIST AVAILABLE

We have a guide that will assist with the process!

Preparing your first ACFR? Follow both the **First years** and **All years** sections, unless otherwise indicated. Preparing your second year or greater? Follow the **All years** sections, skipping the **First years** sections.

General Ledger:

All years: Prepare your data for export to ACFR Statement Builder.

Task	Notes	Completed?
Run the Trial Balance for all Funds that will be in the ledger and check balances. No commas, apostrophes, blanks in Account or Segment Descriptions.		
Make sure that every Fund that will be exported has the correct Fund Type.		
Identify any Funds or Accounts that will be excluded from the ACFR		
Create the Export File		

ACFR Statements:

All years: Review your statements for your ACFR and identify any groups that you would like to change or report in a different manner.

ACFR Statement Builder:

Prerequisite after your first year

Close out the prior year in ACFR Statement Builder before importing the new account balances.

All years: Perform the following tasks.

Task	Related Page	Notes	Completed?
Run Reports			
Import data file	Import Balances		



Task	Related Page	Notes	Completed?
Verify that all funds have the correct fund type.	Fund Maintenance, Details tab		
Check the General Fund field for the General Fund.	Fund Maintenance, Details tab		
Consolidate any funds, as needed.	Fund Maintenance, Consolidation tab		
Generate the Fund Totals Report and verify all funds are in balance.	Fund Maintenance > Reports > Fund Totals Report		
Generate the 5/10 Test and verify all major funds are properly designated.	Fund Maintenance > Reports > 5/10 Report		
Use Fund Equity Restatement, if necessary, to restate beginning balance differences.	Fund Equity Restatement		

First year: Perform the following tasks.

Task	Related Page	Notes	Completed?
Create all necessary account groups	Account Groups		
<ul style="list-style-type: none"> Account Categories 			
<ul style="list-style-type: none"> Fund Financial Statements 			
Basic>Funds>Governmental>Balance Sheet			
Basic>Funds>Proprietary>Statement of Net Position			
Basic>Fund Level>Fiduciary>Statement of Net Position			
Basic>Funds>Governmental>Statement of Revenues			
Basic>Funds>Proprietary>Statement of Revenues			
Basic>Fund Level>Fiduciary>Statement of Changes in Net Position			
<ul style="list-style-type: none"> Government-Wide Financial Statements 			



Task	Related Page	Notes	Completed?
Basic>Government-Wide>Statement of Activities (Expenses)			
Basic>Government-Wide>Statement of Net Position			
MD&A>Comparative Statement of Net Position			
MD&A>Comparative Statement of Capital Assets			
Basic>Government-Wide>Statement of Activities (Revenues) Charges for Services Operating Grants and Contributions Capital Grants and Contributions General Revenue Transfer			
<ul style="list-style-type: none"> Cash Flow Statements 	Account Groups	These account group types are not dependent on any other types. They are typically completed last.	
Basic>Funds>Proprietary>Statement of Cash Flows			
Basic>Funds>Proprietary>Statement of Cash Flows Reconciliation		Only used for Assets and Liabilities that have been assigned to the cash flow section of operating, so this must always be done after the CF Section.	

All years except First years: Perform the following tasks.

Task	Related Page	Notes	Completed?
Create any new account groups needed for the new reporting year	Account Groups		
Optionally, modify Reconciliation Notes (Summary and Detail Codes).	Reconciliation Notes		



First year: Perform the following tasks.

Task	Related Page	Notes	Completed?
Set up Reconciliation Notes (Summary and Detail Codes).	Reconciliation Notes		

All years: Perform the following tasks.

Task	Related Page	Notes	Completed?
Create any Fund Level Adjusting Entries to balance the modified accrual level, for the below reports	Fund Level Adjusting Entries		
Enter Fund Balance Classifications	Fund Balance		
Enter Fund Net Position Classifications	Fund Net Position		
Update Global Settings	Templates		
Create and Reconcile Reports			
<ul style="list-style-type: none"> • Governmental Fund Statements <ul style="list-style-type: none"> ○ Combining Statements 	Reports and Templates		
<ul style="list-style-type: none"> • Proprietary Statements <ul style="list-style-type: none"> ○ Combining Statements 	Reports and Templates		
<ul style="list-style-type: none"> • Fiduciary Statements 	Reports and Templates		
<ul style="list-style-type: none"> • Budget & Actual Reports (Use Budget adjustments if needed) 	Reports and Templates		
<ul style="list-style-type: none"> • Cash Flow Reports 	Reports and Templates		
<ul style="list-style-type: none"> • Enter Adjusting Entries 	Adjusting Entries		
<ul style="list-style-type: none"> • Classify Net Position Adjustments 	Net Position Adjustments		
<ul style="list-style-type: none"> • Enter Net Position Restatements (if needed) 	Net Position Restatement		
<ul style="list-style-type: none"> • Reconciliation Statements 	Reports and Templates		
<ul style="list-style-type: none"> • Government Wide Statements 	Reports and Templates		
<ul style="list-style-type: none"> • MD&A reports 	Reports and Templates		

Task	Related Page	Notes	Completed?
<ul style="list-style-type: none"> • Statistical reports 	Statistical Section		
<ul style="list-style-type: none"> • Print ACFR 	Templates	Can approve reports for publication and create print packages	
Year End Closing	Run Account Group Integrity Check	Issues must be corrected in Account Maintenance	
Year End Closing	Year End Closing	Wait until start of next year's ACFR. After YEC, to try to select the year from a machine other than the one that performed the close.	