A Users Guide To
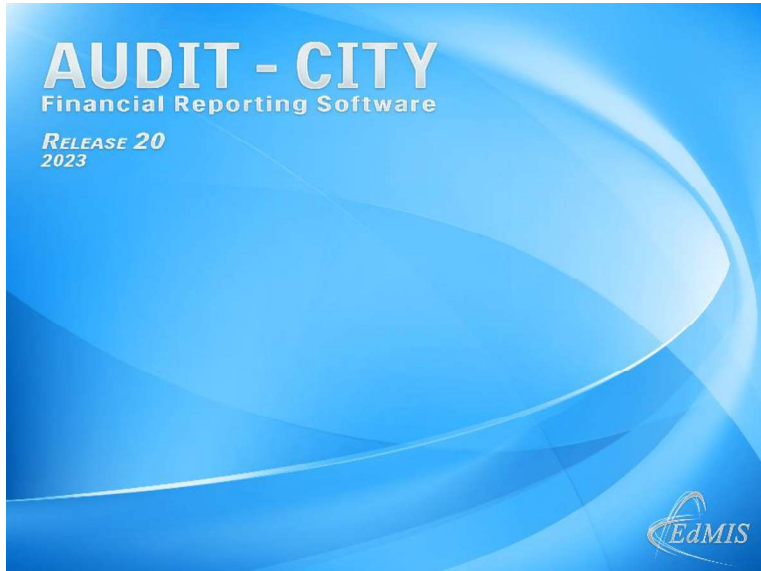
AUDIT-CITY

Release 20 for 2023

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Getting Started

What is New in Release 20

AUDIT-CITY for 2023 incorporates new reporting codes for the implementation of GASB 96. The list of the new reporting codes is provided below. When you import your crosswalk and the associated object code and function code lists that you have used in the past, these codes will automatically be added to those lists. When you import the data from your client, any new account codes they are using to implement GASB 96 will have to be assigned the appropriate reporting codes in AUDIT-CITY. The object and function codes added to the respective lists are:

> 1772 - SBITA Assets
> 1773 - Accumulated Depreciation - SBITAs
> 2262 - SBITAs Payble - Current
> 2573 - SBITA Liabilities - Noncurrent
> 6763 - SBITA Assets
> 6912 - Principal Payment - SBITAs
> 6922 - Interest Payment - SBITAs
> 7920 - Proceeds from SBITA Arrangements

In addition, if you do not have functions 710 and 720 for Debt Service Interest and Principal, they will be added to your function list.

The user must create the chart of accounts (or edit the one provided) to determine what you wish to detail in the various statements. You should assign or create object codes and function codes to identify a line item you wish to appear in the financial statements. Remember if you edited this last year for your specific city or county, when you import your prior year crosswalk file the edited chart of accounts will also be imported. You should then only have to edit and/or add new codes for any new accounts from the city or county. **Please pay particular attention to the information explaining HOW to edit the function code list. Remember the chart of accounts should contain the reporting codes you wish to include for presentation in the financial statements.** You should refer to the general outline we use for identifying assets, liabilities, equities, revenues, expenditures/expenses, and other sources and non-operating revenues and expenses. (See Appendix A for more information.)

The sample adjusting entries provided in this manual in Appendix B contain the entries for GASB 68 and GASB 75 for TMRS data. Revised worksheets are provided for both TMRS reporting packages and for TCDRS reporting packages. You will find these in the folder where you have installed the AUDIT-CITY software.

As usual, we try to keep the user interface as unchanged as possible even though we now use the latest versions of our development software to take advantage of the processing capability of the latest Windows operating system and the new processors in your new computers. In addition, the use of the database management system compiled with our software will accommodate installations on your cloud.

Installation

Download the installation program from the internet and save the file on your hard drive or server. With our new web site, you can always find the installation program link and the required password by opening your user account. A user account is created for the email address and name of both the person ordering the software AND the person they enter as the USER or CONTACT for the software. Both will have access to the link in their user accounts to download the installation software. Click on the name of the installation file downloaded to extract the installation files. If you are installing from the saved installation software or from the CD, the Setup.exe file should open automatically. If it does not, locate the files and click on InstallAUDCITY20.exe to run the installation program. Be sure to right click on the Install AUDCITY20.exe and select "Run as Administrator" from the drop-down menu.

If you have downloaded the installation program from the internet, BE SURE to have the password provided for the installation program ready to enter. The installation file and the password can always be obtained from the User Account set up by the purchaser and the account set up for the designated contact person when AUDIT-CITY is ordered. Also be sure you right click on the Installation file and select "Run as Administrator" from the drop-down menu.

After installing, be sure to check to see if you have a printer driver installed and selected as the default printer for Windows. Do this by going to the Settings option in the Windows start menu, click on Printers. If all you see is an icon labeled Add Printer, you have not installed a printer driver. AUDIT-CITY will not work properly unless there is a printer driver installed. You do not have to be connected to the printer unless you actually wish to print. However, the onscreen previews will not work unless a printer driver is installed.

The default directory for the installation of AUDIT-CITY Release 20 for 2023 is C:\AUDCITY23. You may change this during the setup when asked where you wish the program to be installed.

If you are installing on a machine with WINDOWS and you have problems, follow the instructions "Installing on Windows 10 or 11" below. AUDIT-CITY will run on either the 32 bit operating systems or the 64 bit operating systems. Even though AUDIT-CITY will run on a 64 bit operating system, it is still a 32 bit program.

Installing on a Network

AUDIT-CITY may be installed on a network so that the data files can be shared by multiple users. PLEASE NOTE: There are two ways to do this.

Install on the Workstation with only Data Files on Server

You can install the application file on each workstation and set the path for the Data Files to a mapped folder on the server or computer being used as the server. **Be sure all users have permission to create and delete files and folders in this location on your server.** When a new entity is added by one of the users (see the instructions for entering a new city or county), the folder for that entity will be created on the server (be sure to change the default path for the data files to the location chosen.) Each user must add the entity to their client file in order to be able to open the files. **Once the folder has been created by one user, all other users should answer NO when asked if they wish to write over the files in that folder.**

This is the best way to set up a peer-to-peer network in the field and everyone can work on the same files stored on one of the networked computers. Note that the path in the common file for the computer storing the files will show drive C:\ or some other local drive letter. Each user will access the common file on his own computer in this configuration. Therefore, each can use a different drive letter in the path. The only requirement is that the drive letter used is a mapped drive.

Install Application File on Server with Shortcut from Each Workstation

If you choose this option, please be aware that the Common folder on the Network Server will be read by each user from each workstation. It is the same folder for all. The path set on the server must reflect the drive letter used to map the server drive from each of the workstations. For Example, if each workstation has

mapped the drive on the server as Z:\ then the path name for each school district in the client file on the server must point to drive Z. This may be desirable if you wish to set the application program on a laptop to work on the C drive in the field and then use the shortcut to the application file on the server to work on the network in the office.   The following are detailed instructions for this installation choice.

1. Be certain that the folder you have set up for the location of the AUDIT-CITY application and data files is accessible to ALL users on the workstations. I would suggest that you NOT use AUDCITY23 in the folder name. Rather set up a folder and name it AUDFILES or something like that.

2. Map this folder as a virtual drive on each workstation USING THE SAME LETTER FOR THE DRIVE. For example, if your server drive is F:\, map it as drive Y:\ on each workstation. If you want to put all files in a folder called F:\AUDFILES, map the entire path F:\AUDFILES as drive Y:\. This way the default path for AUDIT-CITY would be Y:\AUDCITY23\Data23\xxxx where the xxxx is the four-character code that is used when the city is set up in AUDIT-CITY. This mapping MUST be done BEFORE you install AUDIT-CITY on the workstations.

3. When running the installation program, BE SURE TO CHANGE THE LOCATION FOR THE INSTALLATION. The default is C:\AUDCITY23. Change this to the mapped drive such as Y:\AUDCITY23. (Again, note that our Y:\ here is your F:\AUDFILES folder. This will put the folder for the AUDIT-CITY application in the folder AUDCITY23 as a subfolder of the F:\AUDFILES folder.)

4. After you have completed steps 1-4 for each workstation, run AUDIT-CITY from one workstation and set up the NEW CITY. When you assign the four-character code, the default path should be the Y:\AUDCITY23\Data23\xxxx where the xxxx is the four-character code you have entered. Once you have set this up from one work station, all users should be able to open the files for that school by clicking the OPEN CITY option and selecting it from the displayed list.

5. You may update the AUDIT-CITY software from one workstation. Be sure no user is in the program when you install the update downloaded from the web at www.edmis.com.

Installing on WINDOWS 10© or WINDOWS 11©

AUDIT-CITY will run on any Windows© operating system, including WINDOWS 10© and WINDOWS 11©. There are several things to note if you are installing on machines with these operating systems.

1) The main thing to remember about installing AUDIT-CITY is that the user must be granted full administrator rights to the folder where AUDIT-CITY is installed. In order to add additional school folders, the file in the COMMON folder (which is always a subfolder of the application folder) must be edited. For that reason we strongly suggest that you DO NOT install AUDIT-CITY in the PROGRAM FILES folders.

2) In Windows 10 you **might also have to** turn the password security option off in the User Accounts when installing. To do this, go to the Control Panel and select User Accounts. Click on the Change User Account Control Settings and turn this off. Move the bar to the "never notify" position. Please note that you will need to do this when you install any software on these machines.

3) NOTE: With Windows 10 there may be an issue when locating the "mapped" drive on a server. If you are unable to access the mapped drive, you may need to enable a registry key in Windows 10 referred to as Enabled Linked Connection. Follow the instructions below:

Solution: To Error Connecting to Mapped Drive in Windows 10

Turned on **SMB Direct** from the Windows Features and edit the registry key called **EnableLinkedConnections**.

1. Click the Start button , click Control Panel, click Programs, and then click Turn Windows features on or off.

2. Select the check box next to the **SMB Direct** feature to turn it on.
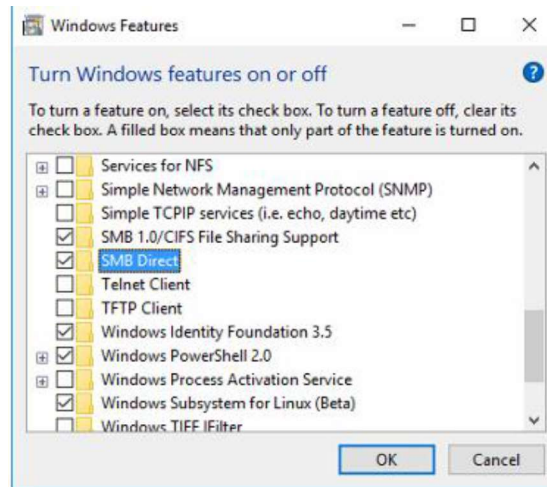
To configure the **EnableLinkedConnections** registry value:
1. Click Start, type regedit in the Start programs and files box, and then press ENTER.
2. Locate and then right-click the registry subkey HKEY_LOCAL_MACHINE\SOFTWARE\Microsoft\Windows\CurrentVersion\ Policies\System.
3. Point to New, and then click DWORD Value.
4. Type EnableLinkedConnections, and then press ENTER.
5. Right-click EnableLinkedConnections, and then click Modify.
6. In the Value data box, type 1, and then click OK.
7. Exit Registry Editor, and then restart the computer.

Loading AUDIT-CITY

All parts of the AUDIT-CITY program will load from the start menu programs located in the program file called AUDIT-CITY. Go to START and locate the AUDIT-CITY program folder. Click on the folder to show the AUDIT-CITY program icon. Click on AUDIT-CITY to start the program.

If you did not do so when you installed, you may wish to create a short-cut to AUDIT-CITY for your desktop. To do this, right click on the program icon located in the Start menu as described above. Select the option to Create Shortcut. A new icon will be created with the name AUDIT-CITY (2). Drag and drop this icon onto the desktop. This will allow you to start the program by clicking the AUDIT-CITY icon now showing on your desktop.

Using AUDIT-CITY

Overview of AUDIT-CITY

AUDIT-CITY is composed of two programs - The Trial Balance Program and the Report Generator Program.

The Trial Balance Program is used to either import data from an ASCII file obtained from the client's accounting system OR to hand enter data from the client.

Crosswalk Table

The Crosswalk Table is created in the Trial Balance program. It stores the account number and account name from the client. The user assigns a control code identifying a fund, function and object for each account. If more detail than the codes provided is desired, the user can add object codes and/or function codes. Just be certain they are in the numeric order and in the appropriate range with the codes applicable for similar items. Once the Crosswalk Table is completed, it can be imported from the prior year's data files into the current year files. This Crosswalk Table will be used each year to either import from an ASCII file OR to hand enter the account balances from the client.

Once the account balance and budget data are entered into the Trial Balance file, the data can be analyzed, compared with prior year data, adjusted, and queried. Various reports and analyses are described in more detail in the section on the Trial Balance Program presented below.

Once the Trial Balance data is completely adjusted, the data from the Trial Balance Program is imported into the Report Generator Program to prepare the financial reports. If no account data is entered in the Trial Balance Program, information can be entered directly into the Report Generator to create the annual reports.

The first step in the Report Generator Program is to CREATE data files. All data is imported and/or entered into data files organized by fund type and type of data. For example, there are data files called Expenditures and Revenues for Special Revenue Funds, General Fund, etc. There are data files called Balance Sheet Data for all types of funds. There are data files called Expenses and Revenues for Proprietary Type Funds. Both amended and adopted budget data files are created for each fund type. Prior Year Data Files can also be created for presentation of prior year data in the individual fund statements. Once these files are created, data can be imported from the Trial Balance file, the Adopted Budget Data File and/or the prior year data file created in the Trial Balance Program. (If adopted budget and prior year data files are not created, in the Trial Balance program, the information can be hand entered in the data files in the Report Generator Program.) This step can be repeated as often as necessary. Data that cannot be imported must be hand entered in the appropriate data file.

Fund Statements must be completed before completing the government wide – for both GAAP reports and Cash Basis OCBOA.

The steps to be followed in creating the GASB reports are somewhat complicated. The complication arises because **the fund financial statements must be created before the government wide statements can be prepared. The files created when these statements are printed or previewed is necessary for completion of all of the conversion worksheets used in preparation of the government wide statements.**

The data from the client's accounting system which has been imported into the data files as described above are used to prepare the fund financial statements. The fund statement data for the governmental funds are automatically placed in the Fund to Government Wide worksheet **each time the fund financial statements**

are printed or previewed. This data must be converted to full accrual data for the GAAP based government wide statements.   The data must also be consolidated for cash-basis OCBOA government wide statements.

The procedure for entering these adjustments is fully described in the Report Generator Chapter of this manual. **Example entries are presented in the Appendix and are discussed in detail in the next section of this chapter.** The difficulty in implementing GASB is in determining what adjustments are required. This is where the most substantial conversion and consolidation work and documentation requirements occur. AUDIT-CITY provides an excellent system for entering these adjustments and printing reports for approval from the client and for documentation.

In addition to the Fund to Government Wide Worksheet for governmental funds, there are worksheets for allocating grant revenues and user charges by function for the governmental funds. This data is automatically imported into the Government Wide Statement of Activities data file.

The data from the grant revenue worksheet for governmental funds and from the User Charges Worksheet should be completed **before** the General Revenue Worksheet. **The revenue information from these worksheets must be used in conjunction with the data from the Fund to Government Wide worksheet in order to complete the General Revenue Worksheet required for governmental fund information in the Government Wide Statement of Activities.   Remember that General Revenue is the amount of adjusted revenue minus the amounts classified as program revenue – grants and user charges. Therefore, these allocations of program revenue must be made before the general revenue can be calculated and the results imported into the Government Wide Statement of Activities.**

If the client has enterprise funds, a worksheet is provided for consolidating internal service fund(s) with the enterprise funds which maintains data by fund for importing into the Government Wide Statement of Activities AND for the reconciliation statement explaining the difference between the fund statements for proprietary funds and the government wide statements. There is also a worksheet to separate grant revenue into operating and capital grants. When the proprietary fund financial statements are printed, the data is automatically imported into these work sheets and also into the government wide data files.

Complete instructions for preparation of the reports and worksheets necessary for preparing the annual report are provided in the Report Generator Chapter of this manual.

Governmental Accounting and Reporting Instructions

This manual is intended to provide instruction for using the most recent governmental accounting standards in preparing the financial reports for a city or a county. AUDIT-CITY assumes these standards are being followed. In the event the entity has not complied with these standards, you should make the appropriate changes in the fund and account classifications when assigning the EdMIS codes. We have listed below several areas where there may be problems with the data you receive from the accounting system. Please read these carefully before assigning the EdMIS reporting codes.

The adjustments necessary to convert the fund financial statement data to the government wide data can be quite complex. In the second section of this chapter, we present some example adjustments for some example situations. Some of these will almost always apply to a governmental entity. Some may occasionally apply. These examples are not intended to be an exhaustive list of all conditions or situations you will need to consider.

Make Account Code Classifications and Descriptions in Accordance with Governmental Accounting Principles

Governmental Funds

1. Long term debt and capital assets should never be accounted for in a governmental fund. If the entity has done so, be sure to code such accounts so that they will go into fund 901 – Capital Assets or fund 902 – Long Term Debt. These amounts will not be imported into the Report Generator and will never be added to the assets or liabilities of a governmental fund.

2. Equity accounts used for **governmental** funds should be fund balance accounts. The EdMIS codes for these are 3410-3445 for un-spendable fund balance, 3450-3490 for restricted fund balance, 3510-3545 for committed fund balance, 3550-3590 for assigned fund balance, and 3600 for unassigned fund balance. Keep this in mind when building the crosswalk.

3. The total equities in the governmental fund must be equal to the beginning fund balance for the fund in the Trial Balance. The Trial Balance file contains the revenues, expenditures and balance sheet accounts BEFORE the closing of the books. The ending fund balance will be calculated from this information and imported into the Report Generator. Note that this applies even if you are working with cash basis data.

4. Expenditures are the only appropriate items for governmental funds. Expense items such as depreciation expense should be accounted for in the capital asset fund (formerly the general fixed assets account group), not in the governmental fund. Current year expenditures for capital items are appropriate governmental expenditures. These amounts will be capitalized in the conversion of fund data to government wide data for the GAAP governmental fund statements. (See below)

5. Deferred Resource Flows were added to your account codes with GASB 63 and GASB 65. These may appear in the report of governmental funds as well as in the government wide Statement of Net Position. With GASB 68 and GASB 75, we have assigned particular codes for these as seen below. The following codes should be assigned for these Deferred Resource Flows:

   Deferred Resource Outflows:
   Object Code
   1996 – Deferred Charge for Refunding Bonds
   1997 – Deferred Outflow Related to Pensions
   1998 – Deferred Outflow Related to OPEB
   1999 – Deferred Resource Outflow – Define

   Deferred Resource Inflows:
   Object Code
   2601 – Unavailable Revenue – Property Taxes
   2602 – Deferred Inflow Related to Pensions
   2603 – Deferred Resource Inflow related to OPEB
   2604 – Deferred Resource Inflow – Define
   2605 – Deferred Resource Inflow – Lease Receivable

6. The EdMIS code for Net Pension Asset is 1800 and the code for Net Pension Liability is 2580. The EdMIS code for Net OPEB Asset is 1810 and the code for Net OPEB Liability is 2585.

Proprietary Funds

1. The proprietary funds should be accounted for using full accrual accounting if you are preparing the report according to GAAP. Accordingly, the capital, accumulated depreciation, and long-term debt items should be included in the balance sheet accounts for these funds.

2. The equity accounts for proprietary funds should be classified as net asset accounts: The EdMIS codes are 3800 – Net Investment in Capital Assets; 38xx - Restricted Net Position; or 3900 – Unrestricted Net Position. There should be no account called 'Retained Earnings'.

3. The total equities in the Trial Balance file for the proprietary fund must be equal to the Beginning Net Position amount.

4. Because these fund types are accounted for using full accrual, the accrued interest expense and depreciation expense should be classified as expenses. Capital outlay and debt principal will not be expenses.

5. Contributed capital in the proprietary funds can include both capital contributed from the governmental funds and capital contributed from parties from outside the governmental entity. These amounts will need to be treated differently in the conversion from fund to government wide statements. This will be discussed in detail below.

6. Be sure to report as debt in the proprietary fund only the debt that is expected to be repaid by the revenues from the fund.

7. If applicable, deferred resource outflows and inflows must be included in the Statement of Net Position for proprietary funds. Refer to the discussion on governmental funds for the codes used in AUDIT-CITY.

Custodial and Private Purpose Trust Funds

1. All governmental entities had to implement GASB 84 by their FY 2021 reporting period. To implement this, all agency funds had to be reclassified to either a special revenue fund OR a custodial fund. The accounting change for what were previously agency funds requires that additions (revenues) and deductions (expenses) be accounted for so that they can be reported in the Statement of Additions, Deductions and Changes in Net Position Statements and they should be disclosed by major type of addition and major type of deduction. Remember this MUST have been implemented for FY 2021.

2. Trust funds to be used for the benefit of the governmental entity rather than for individuals or organizations outside the entity should be classified as Permanent Funds and accounted for using modified accrual principals for governmental type funds.

3. Trust funds used for the benefit of individuals or organizations outside the entity although administered by the governmental entity should be classified as Private Purpose Trust Funds and treated as a fiduciary fund type. There are three types of trust funds – private purpose, investment trust funds and pension/OPEB trust funds. The last two should only be reported as funds by the entity if they actually operate the fund. Contributions made to a pension fund managed by an outside entity should not be reported as a pension trust fund of the entity. These funds also may have deferred resource flows.

Component Units

1. Discretely presented component units must be classified by type – Non-fiduciary or Fiduciary. The Non-fiduciary component unit information will be reported with the government wide statements only. The Fiduciary component unit information is reported in the fiduciary fund statements only. Refer to GASB for definitions of discretely presented component units.

OTHER CONSIDERATIONS FOR PREPARING FUND FINANCIAL STATEMENTS

INFORMATION FOR BUDGET COMPARISONS -

1. Does the entity adopt a budget on a modified accrual basis?

If the answer is NO, then your actual revenues and expenditures used in the budget comparisons must be on the budgetary basis. Remember that you are only required by GASB to report the budget comparison for the General Fund and any major special revenue fund with a legally adopted budget. If your entity has other

requirements, the budget comparison should still be between the original adopted budget, the amended budget and the actual on the budget basis. AUDIT-CITY can accommodate this requirement in one of two ways.

2. Is the Account Information Received from the System on the Same Basis as the Budget?

If this is correct, import the account balance into the Trial Balance File (See Below). Make whatever correcting entries need to be made and then go to the Report Generator. Create your Data Files. **[Be sure your fund list is correct and be sure to edit your function list before doing this.]** Then import the data from the Trial Balance File into the files containing the Actual on the Budget Basis information. (See the menu options under DATA FILES in the Report Generator.

3. Is the Account Information Received from the System on a Different Basis than that used for adoption of the budget?

In this case, you will need to adjust your actual data on budgeted accounts to match that on the budget basis. You may wish to make these changes and hand enter the data directly in the Actual on the Budget Basis data files. We suggest you import the data you have in the Trial Balance file, and then adjust only the accounts necessary to reflect the budget basis.

Department or Function Codes

Governmental accounting standards require that **governmental** fund expenditures be accounted for at a minimum by fund, function (or department or organization), and object code. You must assign an EdMIS code for function for all expenditures in governmental funds. **You MUST edit your function list in the Trial Balance\Crosswalk file to list the department (function) codes you wish to use.** Function codes should not be used with balance sheet accounts, revenue accounts, or other sources and uses. Expenditures for governmental funds in the fund statements and expenses for governmental activities in the government wide statement of activities must be reported by function. Note that this is also true for cash basis statements.

Enterprise and Internal Service fund expenses can be reported either by object code or by function code. AUDIT-CITY gives you three options – by object code only, by object code detailed by function code, or by function code detailed by object code. **If you wish to use the function codes for proprietary fund expenses, use the codes beginning with a 0 in the function list**. The descriptions for these functions can be edited in the function list.

Assigning Object Codes

AUDIT-CITY provides an object code list which you may edit. You can edit the name, add additional items you wish to report on the financial statements, delete items you do not wish to use, etc. PLEASE REFER TO APPENDIX A for a detailed discussion of the Chart of Accounts. The purpose of the codes you choose and assign is to instruct the software to combine all accounts with that same object or object/function combination to a single line item on the financial statement. **DO NOT USE object codes out of the appropriate range.** For Example, all tax revenue codes begin with 51. Do not use a code of 52xx for a tax revenue as this code is for license and fees. The Chart of Accounts printed at the back of this manual provides a breakdown of these codes. They are also easily referenced by clicking on the Chart of Accounts menu option in many of the screens. The proprietary fund expenses can be reported by object and/or function code classification. **IF YOU WISH TO REPORT EXPENSES FOR THESE FUNDS BY FUNCTION AND OBJECT, YOU MUST USE THE FUNCTION CODES BEGINNING WITH A ZERO FOR THE PROPRIETARY FUNDS. IF YOU WISH TO PRINT IINE ITEM DETAIL FOR EXPENSES, REMOVE ALL FUNCTION CODES BEGINNING WITH A ZERO FROM THE FUNCTION LIST.** Of course, revenue and balance sheet data and other sources and uses are also reported by object. It is important that these be classified correctly in the Trial Balance file so that they are correctly imported to the Report Generator for preparation of the reports.

PREPARING THE GOVERNMENT WIDE STATEMENTS

Converting Modified Accrual to Full Accrual for the Government Wide Statements

Of course, if the accounting data you import into the Trial Balance program is on some basis other than modified accrual for governmental funds and full accrual for proprietary funds and fiduciary funds, you will need to make the appropriate adjusting entries in the Trial Balance program to convert the data so that the GAAP fund financial statements can be correctly prepared. If you are preparing a cash-basis financial report, use the adjustments routine to make correcting entries as needed.

DO NOT ENTER adjusting entries in the Trial Balance program to convert the modified accrual for governmental funds to full accrual. This is done in the Report Generator.

There are several adjustments that will need to be made by nearly all entities and others that are sometimes necessary. Below we will present some examples of the adjustments that may need to be made. Please note that the list may exclude some adjustments that you will need to make and it may include some items that do not apply in your situation. It is not intended to be all inclusive.

These are the general types of adjustments that need to be made to convert the fund financial data to the government wide.

1. The modified accrual data in the governmental funds must be adjusted to full accrual for the GAAP reports. With the implementation of GASB 68 and GASB 75, there are entries made to record the current year recognition of items included in the calculation of the ending net pension liability (or asset) and the ending net OPEB liability (or asset).

2. The Internal Service Funds must be consolidated with the governmental and/or the enterprise funds. This is necessary for both GAAP and Cash Basis reports.

3. The restricted grants and contributions from outside sources must be identified as either capital or operating grants and for the governmental funds they must be allocated by function. This applies to all report types.

4. The user charges in the governmental funds which are to be counted as program revenue must be allocated by function. The cash receipts from users must be allocated by function for the cash basis report.

5. The revenue (on accrual basis) must be adjusted to remove the revenue counted as program revenue in restricted grants and user charges. The resulting General Revenue is reported at the bottom of the Statement of Activities.

Sample adjusting entries and worksheets are provided in Appendix B.

AUDIT-CITY Main Screen

Both the Trial Balance program and the Report Generator program are loaded from the main screen of AUDIT-CITY.
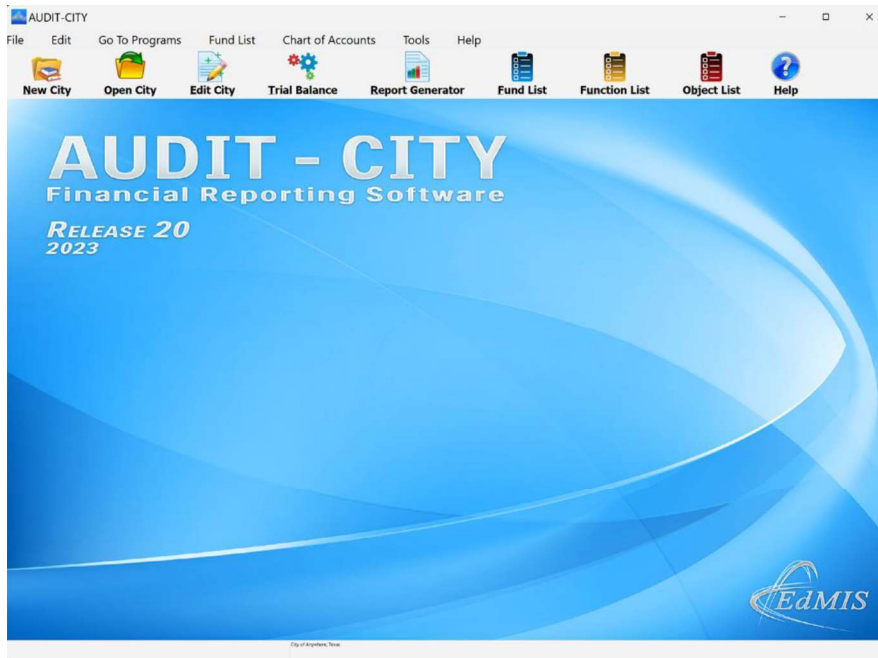
Select a City of County

Select a City or County to work on!

Before you can go to Trial Balance Program or to the Report Generator Program, you **must** select the city or county from the list of those for which you have already created the files. The files are created when you enter the city or county using the New City option. This is described under the section *Entering City Information.*

To select the city or county files to work on, either select the File/Open options from the menu or click on the speed button with the icon . A screen with a box listing all of the cities/counties you have entered in the information file will appear. Highlight the client name you wish to select and click the OK button. After the client is selected, you will see the name in the lower left-hand corner of the Main Screen.
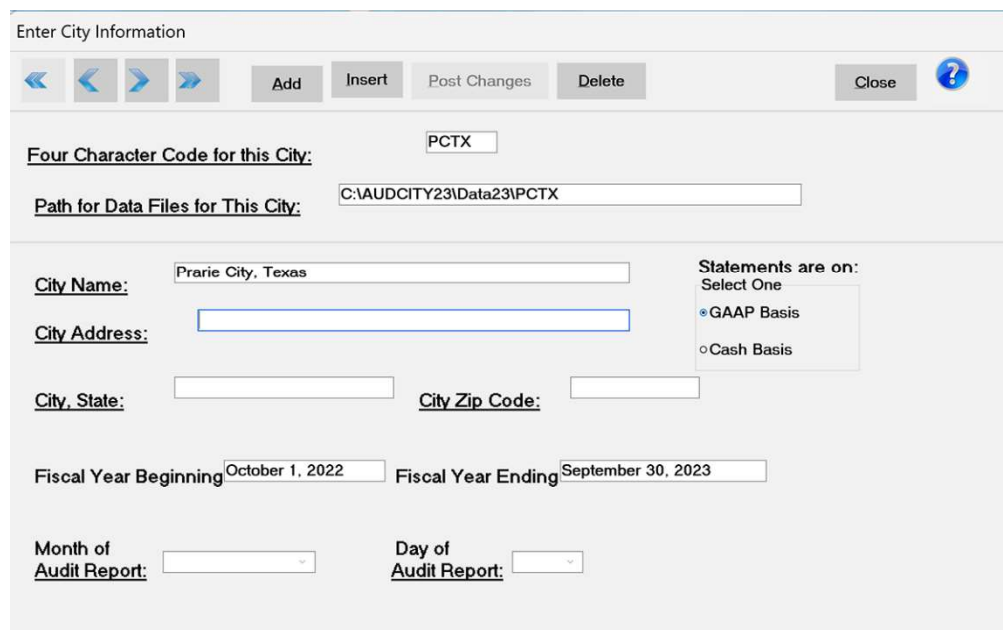
Entering City of County Information

City Information Screen

To create the files necessary for each city or county, you must first enter a four-character code to identify the entity and enter the required information. To load the City Information Screen, either select FILE and NEW

from the main Screen Menu or click the speed button [icon]. The City Information Screen will load.

CITY INFORMATION SCREEN

Enter City Information

| ≪ | ‹ | › | ≫ | Add | Insert | Post Changes | Delete | Close | ? |

Four Character Code for this City: **PCTX**

Path for Data Files for This City: C:\AUDCITY23\Data23\PCTX

City Name: Prarie City, Texas

City Address:

Statements are on:
Select One
⦿ GAAP Basis
○ Cash Basis

City, State: City Zip Code:

Fiscal Year Beginning October 1, 2022   Fiscal Year Ending September 30, 2023

Month of Audit Report: Day of Audit Report:

You must enter the name of the City or County as you wish it to appear in the Financial Statements. If you need to edit any of the information below the path name, you can go to this screen by either selecting EDIT

from the main screen menu or by clicking on the speed button [icon] If you attempt to enter a code you have already used, the information for that code will be displayed on the screen and you will NOT be able to edit the path name or the code and you will NOT be able to create the files.

Four-Character Code

The four-character code must be entered first in this screen before any additional information can be entered and before any files can be created. This code is used to create and identify the location of data files used for each city or county. **Do not hit ADD before entering the four-character code and the entity name!**

Path for Data Files

After entering the four-character code, a data path will appear in the text box directly below the code. This path is the install directory (such as C:\AUDCITY23) plus \Data23\XXXX where the last four characters are the code.

You should select the correct radio button to inform the software if you are preparing a GAAP basis report OR a cash basis report. The default is GAAP. This information will be used to adjust column headings and titles in the Report Generator.

After the code, the correct path name and at least the entity name have been entered click ADD to save this information and to create the data files.

Enter Path Different from the Default

If you wish to save the data files in a different location than the default, you must change the path name **before the files are created. Change the path before you click on the text box to enter the entity name.** Click on the text box where the path for the data files is displayed and edit the text to reflect the actual path where you want the files to be saved.

After the code, the correct path name and at least the entity name have been entered click ADD to save this information and to create the data files.

Copy Files from One Location to Another

In the menu on the main screen there are several options allowing you to copy data files from one location to another.
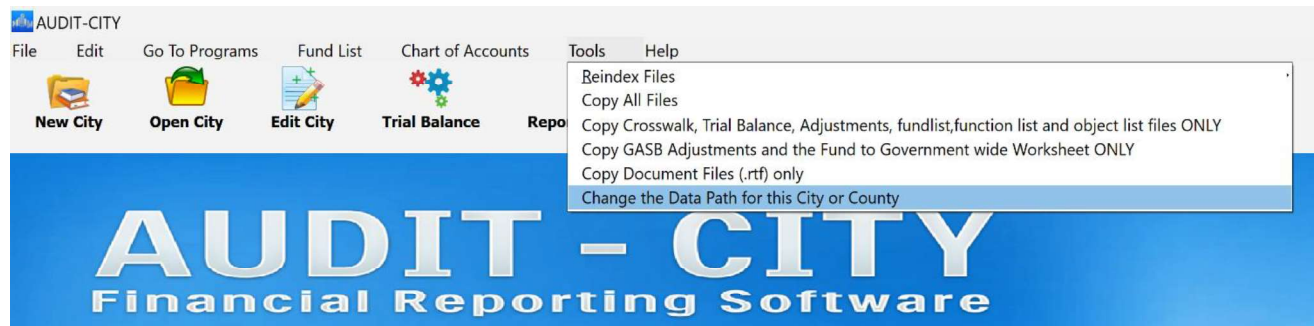
We have selected only three types of files to re-index - the Fund List, the Trial Balance file, and the Adjusting Entry Files - the entries and the file containing the remarks. (Please note that a re-index option is available for the GASB Adjustments file in the Report Generator. The program will attempt to repair the file and the index. If it is successful, you will receive a message that the "file is valid". If not, you will be advised that the file is "corrupted". If this occurs, you should zip all of your files for that entity together and email the zipped file to email@edmis.com and we will attempt to fix the corrupted file for you.

After you have selected your city, click on the Tools Option in the Main Screen Menu and select which files you wish to copy. Note that you have the option of copying all files; just the Crosswalk, Trial Balance, Fund , Function and object code lists and Adjustments files from Trial Balance; just the GASB adjustments and the fund to government wide worksheet; and/or copy just the document files (*.rtf files).

When you select the copy all files option the following screen will appear so that you may locate the folder where the files are to be copied. PLEASE NOTE: IF THE FOLDER WHERE YOU WISH TO COPY THE FILES HAS NOT BEEN CREATED, YOU MAY ENTER THE COMPLETE PATH NAME (for example, C:\AUDCITY\BackUpFiles) in the text box on the screen. After entering the path, click on the CREATE NEW FOLDER Button. When the folder has been successfully created, you will see the path name displayed in the box at the top of the screen. You may then click OK to copy the files.
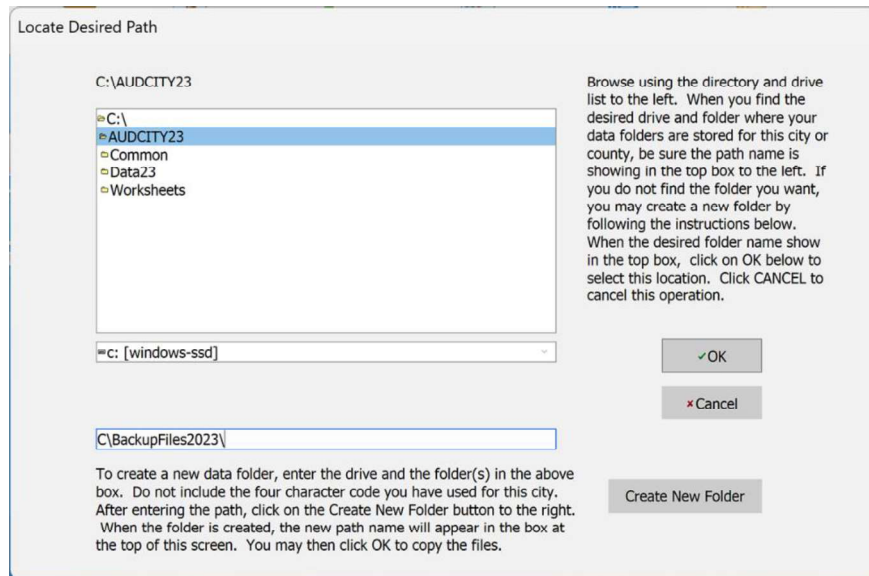
In all of the copy routines, you will be able to create a new folder. The new folder path will appear in the box at the top of the screen after the folder is created. If you have previously created the folder, click on the Drive and then the folder where the FOLDERS containing your data files are to be copied. DO NOT INCLUDE THE FOUR CHARACTER CODE USED TO IDENTIFY THE FOLDER FOR THE SELECTED CITY. You will be asked to confirm your action. Be SURE you do not copy old work over new ones. Find out on what files others have been working!

This is very useful for creating backup files and for copying files from one location to another.

Of course, you can still use Windows to copy all of the files from one location to another. When you do this again be sure you do not copy over files on which someone else has been working.

Change the Path Where Files are Located

The TOOLS option in the Main Screen Menu includes an option to change the data path directory. **The locator box above will also appear for you to select the new path. In this case the full path, including the folder named the four-character code for this city must exist.** If you are copying files from one location to another, first copy the files. You will be asked at the end of that routine if you wish to change the data file directory in the School Information file.

Note that the current path for the selected city or county is also shown on the selection list when you open those files. If this is not the location of the files on which you wish to work, select the Change Path option from the Tools Menu on the Main Screen.
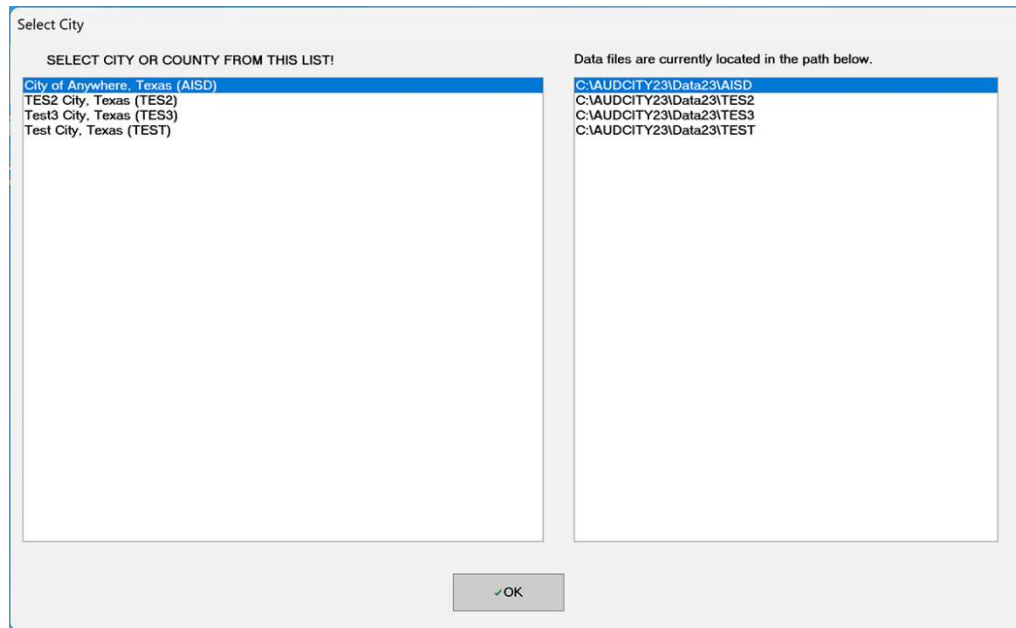
Once both the directories exist, you can switch back and forth from one data path to another by selecting the menu option to Change the Data Path. **This can be very helpful if you have the application file saved on your laptop but wish to work on the files on the network while in the office.** After returning from the field, copy the files or set of files from your laptop onto the network drive and change the data path to work on the network. When you get ready to go to the field, copy the files from your network to the data folder on the laptop and change the path name in the city file.

Enter Code and Create Files for Sharing on a Network!

Remember that if you are sharing data files on a network, all workstations having access to the files must add the city to their list in the Enter City Information screen in order to be able to call up the files. If the files already exist on the network, when you click the ADD button to add the code to your city file, you will be advised that the file already exists in that path. Indicate that you **DO NOT** want to write over the previously created files.

Edit City Information

Either select EDIT from the menu or click on the speed button . The City Information Screen will appear. If you have entered a code that has already been used, the information for that code will be displayed on the screen. All of the information for the city/county may be edited except the code and the path for data files.

If you wish to add a new client while in the edit mode, click on the Insert button. This will allow you to enter a new code and create files for that city as described in the sections Four-Character Code and Path for Data Files.

Delete A City/County

With the code and city information displayed on the screen, select the Delete button at the top of the City Information Screen. This should delete the city information from the data file and the files from the data directory. You may receive a message that not all of the files could be deleted. You may have to delete the data directory for that entity using Windows Explorer.

FUND LIST

Editing the Fund List

Select FUND LIST from the menu of the Main Screen or select the fund list icon ![icon]. The Fund List Screen will appear.
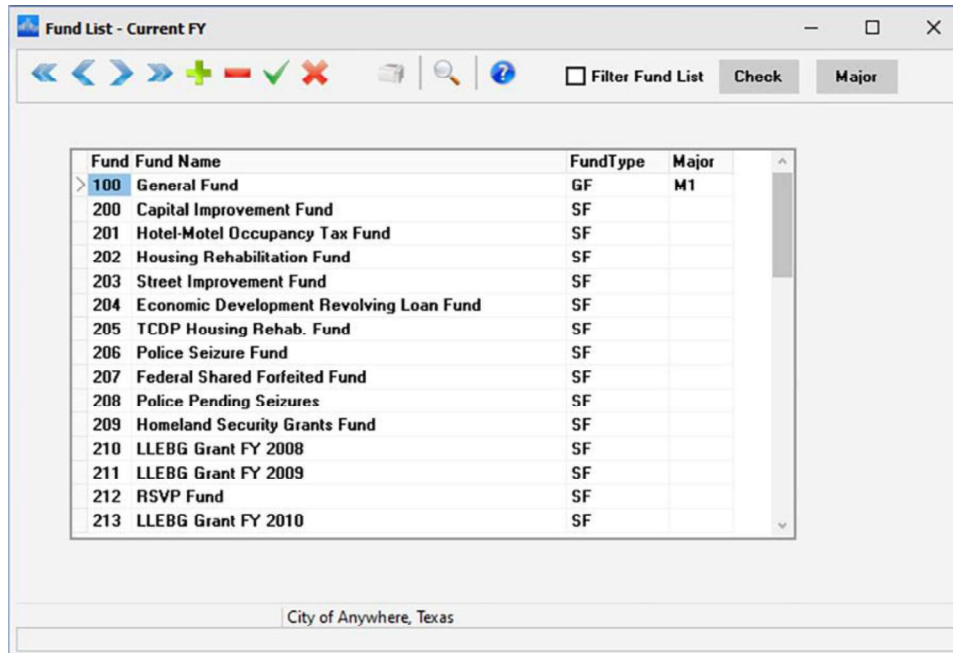
You may edit the information in the cells in the grid by clicking on the cell to be edited. Simply begin to type in the fund and fund name columns. When you click on the fund type column, the fund type pop-up menu will appear. To insert a new fund click on the ➕ in the navigator bar. To delete a record, click on the ➖ sign in the navigator bar. To post the change, either click on the ✔ in the navigator bar or move to another row in the grid. See the items on editing in grids and the navigator bar in the General Instructions section.

The FUNDLIST will be imported with your crosswalk file from the prior year.

To make it easier to assign the EdMIS Control Codes to each client's account numbers, you should edit the Fund List **BEFORE** importing or entering the account code and account name information. Decide which code numbers you are going to use for each fund. Notice the FUND TYPE when making this assignment.

Fund Type

Codes are used to designate the fund type for each fund on the Fund List. This information is **necessary** to correctly produce the financial reports in the Report Generator. When you click on any record in the fund type column a menu will appear from which you must select at least one fund type. The fund type code for Non-fiduciary Component units is CU and the fund number must be 990-994. The fund type code for Fiduciary Component Units is FC and the fund numbers assigned must be 995-999.

Automatic Fund List Editing

If you have entered or imported account balance data into the Trial Balance, go back to the fund list and click on the Check button at the top of the screen. Funds found in the Trial Balance file which are not in the fund list will be added and a fund type assigned consistent with fund number scheme. These will be described as 'Unidentified fund from Trial Balance'. Funds appearing on the fund list which are not contained in the Trial Balance file will automatically be removed from the fund list

*If you change the fund list **after** the report information file has been created in the Report Generator Program, be sure to recreate the report information file!*

Remember if you delete or add a fund after the Report Information File has been created in the Report Generator or if you change your designation of Major Funds for GASB, you **must recreate the Report Information File** in the report generator. If you have deleted or added a fund where there are multiple funds of that type – i.e. Special Revenue Funds – you must also recreate the data files for that fund type.

If you have a fund listed in the fund list which you have adjusted in Trial Balance so that all account balances are zero, you should remove this fund from the fund list before you create the data files for creating the financial report. Removing the fund from the fund list does NOT remove it from the Trial Balance file.

Component Units on the Fund List

Since data on discretely presented component units is not contained in the Trial Balance data file, you will need to be sure that the fund codes and fund type for the component unit(s) are added to the fund list after running the automatic check. **We are using the following fund numbers for component units – 990 through 994 for non-fiduciary component units and 995 through 999 for fiduciary component units. You may wish to designate one of each type as major. However, there will only be provisions for a maximum of two columns for each type of component units in the report. If you have only two and you want each one to print, label one as major.**

Determine Major Funds for GASB

If you have created the Crosswalk Table and imported or hand entered account balances in the Trial Balance file, click the Major button at the top of the Fund List screen and AUDIT-CITY will calculate from the data in the trial balance file to determine which funds MUST be considered Major under GASB. The major funds will be designated by an M and a number. For example, all funds classified as GF will be assigned the number M1. This will be used to inform the Report Generator that the data for all of these funds should be included in the column in the GASB governmental type fund statements titled General Fund. A report is printed immediately to document the calculation for each fund.

Remember, if the auditee wishes he or she can choose to designate a fund or group of funds as major for the GASB reports **even though they do not meet the 10 and 5 rule requiring them to be major.** Use the number part of the designation to set the order in which you wish the columns to appear on the GASB fund statements. Number the governmental type funds first and then the proprietary type funds. For example, if the General Funds and Capital Projects Funds are designated as major, they should be numbered M1 for the general funds and M2 for the capital projects fund. If a proprietary type fund is designated as major, number it M3.

Note: You must have designated which fund or funds are major before you create your fund level statements.

Rules for Determining a Major Fund

10 and 5 Rule

The rule(s) for determination of a major fund are quantitative and qualitative. The quantitative in GASB #34 is described as the 10 and 5 rule. The test has two parts:

a. For each governmental fund type, select a "potential major fund" as one that has 10% of the total assets plus deferred resource outflows, or 10% of the total liabilities plus deferred resource inflows, or 10% of the total revenues, or 10% of the total expenditures for all governmental funds. Similarly, select as a "potential major fund" any enterprise fund that has 10% of the total assets plus deferred resource outflows, 10% of the total liabilities plus deferred resource inflows, or 10% of the total revenues OR 10% of the total expenses for all enterprise funds.

b. From the potential major funds found in step a select as a major fund any fund which had 10% of total assets plus deferred resource outflows in its category and also has 5% of the total assets plus deferred resource outflows of the total governmental and total enterprise funds combined, OR any fund which had 10% of the total liabilities plus deferred resource inflows in its category AND has 5% of the liabilities plus deferred resource inflows of the two categories combined, OR any fund which had 10% of the revenues of the total revenues in its respective category AND has 5% of the revenues of the two categories combined, OR any fund which had 10% of the expenditures/expenses in its category AND has 5% of the expenditures/expenses of the two categories combined.

A fund meeting the quantitative criteria above MUST be treated as a major fund.

The qualitative rule is best described as the "Who Cares" test. The client may choose to treat any fund (or group of funds such as all capital projects fund combined) as major.

Filter the Fund List

If you wish to view and edit only one fund type, such as Special Revenue Funds, click on the little box labeled filter and select the fund type from the pop-up menu.

Print the Fund List

Click on the printer icon at the top of the fund list screen to print the fund list.

Prior Year Fund List

All of the above sections on the Fund List also apply to the prior year fund list created in the Trial Balance Program with the exception of the major fund determination. The Prior Year Fund List must be accessed from the Trial Balance Screen.

General Instructions

These instructions apply to all of the windows, screens and components such as grids, text boxes, etc.

Closing a Window

In most of the screens, you may close the window by either selecting File and Exit from the menu or clicking on the **X** in the top right corner of the screen. In some instances, however, the window is designed to remain visible and on top of other windows until the user takes some action. This is typical of message boxes. In these cases, you must perform the required action and then hit the **CLOSE** button, or the **OK** or whatever instructions appear on the screen.

Navigator Bar

The navigator bar appears on several of the screens. The bar can contain several buttons, all of which perform some operation on a data table when they are clicked. The buttons are as follows:

«	‹	›	»	✚	▬	✓	✗
First	**Prior**	**Next**	**Last**	**Add**	**Delete**	**Save**	**Cancel**

To add a new record, press the ✚ button; to delete press the ▬, etc. If you have changed something and do not wish to save it, you may hit the Cancel button. **If you move to the next record without canceling your change, the change will be posted.**

Remember to post your entry in the data grid!

Whenever you are editing items in a grid, once in the edit mode you may post the changes made to the current record by moving to the next or prior record. This is NOT true in a memo grid such as the Notes **or** on some forms where data is edited for a single record, such as the Report Data Screen in the **Report Generator Program**. There you must be sure to hit the ✓ button to post your changes.

Printing from a Preview Screen

Many report options first take you to a preview screen and you must select the printer icon on that screen to print the report. This provides several advantages. You can select the Printer Setup icon (a printer with a tool across it) and change your printer specification, set the number of copies you wish to print and even select specific pages for printing.

Do not print Exhibits in the Report Generator from the preview screen.!

YOU ARE NOT ABLE to print the exhibits in the Report Generator program from the preview screen. Because these reports are more complicated, they will not print correctly. If you wish to print these reports, select the Print option from the menu rather than the Preview option. To preview these reports, select the Preview option.

Create PDF files from Preview Screens

While PDF file options are always available in the menu when printing Exhibits in the Report Generator, report files and worksheet files which go to the preview screen for printing do not have that option. An easy way to do this is to click on the printer setup button at the top of the preview screen and set your printer to the Microsoft Print to PDF printer. After setting the printer, then click on the printer icon to print. You will be asked to provide the path and name for the PDF file you wish to create.

Back Up Files

It is highly recommended that you back up your entire data file directory on a regular basis. The data files are Paradox tables and all have a primary index. If these index files or data files get corrupted, you may not be able to retrieve the data from them. You can back up these files by simply copying the entire data file directory to another location. Remember, all of the files for a given district are located in the same data folder. The path you are working in for the city or county is shown in the selection screen when you open the files for that entity. Remember that you can use the TOOLS on the main screen to copy all or selected files to a backup location. Note the menu option in the Adjustments Menu in the Trial Balance Program which allows you to maintain a backup copy of the adjustments file and to restore it in the event the adjustments file becomes corrupted.

The Export Routine in AUDIT- CITY

We have a very robust export routine in AUDIT-CITY. You can not only export to Excel, ASCII files and database files, you can now also export to Microsoft Word, Access, and a PDF file! You can even add headers and footers and edit column headings. Most of the data screens including those resulting from queries provide an option for exporting that data. In all instances, select either the menu option or the speed button with this

icon , indicate from the list of fields which ones you wish to include in the exported data, select the type of file and follow the instructions on the screen. Remember that it is possible to filter the trial balance and export only the filtered set. You may also filter the Prior Year/Current Year data file and export only the filtered set.

When you click on the Export option in any screen, the following screen will appear:

Select the File Type you wish to create with the Export Routine. Enter the name and location of the file you wish to export to. We suggest that you set up a file in the AUDIT-CITY application file folder and check the box to Open the file after export at the top of the screen. **Note: You must have the software available on your**

computer if you want the file to be opened after the export. When the new file is created, you can inspect it to see if you really want to save it in a different location. They use the File Save As option in the application you used and save the file wherever you like.

After selecting the file type, click on the FIELDS tab to select the fields you wish you export OR to change the order of the fields you wish to export. The following screen will appear:
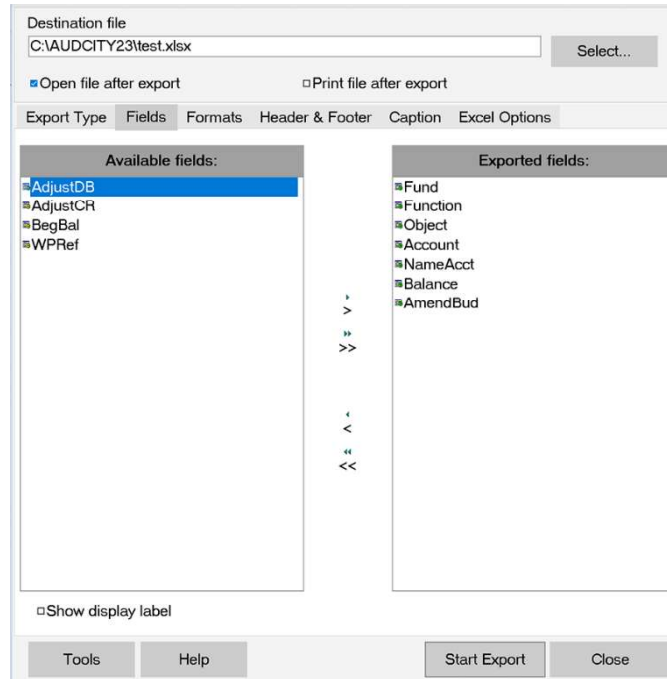
Use the double arrows to move all of the fields to the left and then highlight the fields you do not wish to export and click on the single arrow pointing back to the right. You can change the order the fields will export in by selecting them one at a time.

Click on the Header & Footer option, formats options, etc. to change the appearance of the exported report. Note that the Excel Options tab appears in the screen above. That is because the Excel file type was selected. If Word or PDF are selected, you will see an options tab related to the selected application.

When you are satisfied with your selections, click on the Start Export button to export the data.

Frequently Asked Questions

1. Why can't I add or edit an account in the Edit routine for Trial Balance?

    The account code must be edited in the crosswalk and the EdMIS codes should be changed in the crosswalk file.. Once the account number, name and the EdMIS codes have been added or edited in the Crosswalk table, when the Crosswalk file is closed, the new account will automatically be added or edited in the Trial Balance File, the Prior Year file, the Adopted Budget file and the Adjustments file.

2. Can I edit the object codes for the line items I want to print on the reports?

    Yes. The Object Code list and the Function Code list can and should be edited. You MUST edit these in the crosswalk file. When you leave the crosswalk file you will be asked if you wish to recreate the code lists for four different file types – Balance Sheet for Governmental Funds, Balance Sheet for Proprietary and Fiduciary Funds, Operating Statement for Governmental Funds, and the operating statement for proprietary and fiduciary funds. If you have edited any of the codes in one of those ranges of codes for that fund type, you should say YES and allow the software to incorporate the new code you have entered in the data file for that type of data.

3. An adjustment entry has posted twice or otherwise incorrectly. What do I do?

    If the adjustment entry is correct, open the trial balance program and select the EDIT option. In the edit dropdown menu select the option to REMOVE AND REPOST ADJUSTING ENTRIES. This should quickly correct the problem.

4. When I print the Cash Flow Statements, nothing is printed but the operating income and ending cash and cash equivalents.

    Remember that you MUST manually enter the data for the Cash Flow Statements in the appropriate proprietary type data files. The information is coded with control codes beginning with A, B, C, D, E and R at the bottom of the Expenses and Revenues data tables. The information in the RR section is the information necessary to do the direct method cash flow statement as required by GASB 34. BE SURE TO NOTICE THE DESCRIPTION at the top of the screen to know what you are entering. You may enter as many items as you wish but be sure to also enter the description. Use control codes so that the item is properly indexed and will appear in the order you wish it to print.

5. When I import information from an ASCII file, I get an error message "table not found".

    You must select the table name by clicking on the drive directory and file boxes UNTIL THE FILE NAME APPEARS IN THE SMALL BOX at the top of the FILE BOX. IF the file name is not showing, the table cannot be found.

6. When I print some exhibits, the titles at the beginning of the main sections are either not printing or are printing the wrong thing.

    Print only reports in the Trial Balance and worksheet report in Report Generator from the preview screen. Print all Exhibits with the PRINT option in the Report Data Screen!

    NEVER PRINT AN EXHIBIT FROM THE PREVIEW SCREEN.

    Always select the PRINT option from the Report Data Screen to print exhibits. This is true ONLY in the Report Generator Exhibits. All exhibits except C2 and C4 MUST be printed from the PRINT option. Reports in the Trial Balance Program and worksheet files in the Report Generator Program should be printed from the preview screen.

7. I would like to print a row that has no data in it on the report generator.

If you wish to do this, try putting .01 in one of the cells in the row. This should cause the row to print.

8. How do I print the reports in the Trial Balance Program on Legal size paper?

In the Preview Screen click on the Printer Setup option at the top of the screen. It is the Printer with the wrench across it. Select the Properties button next to the printer description. Select the Paper option in the properties screen and choose the legal size. Be sure to click the APPLY at the bottom of the properties window. Then select the printer to print the report. You should NEVER print exhibits in the Report Generator on legal size paper.

9. After entering all of my adjustments in the Fund to Government Wide Conversion worksheet, my beginning net position balance on the worksheet is different from my ending net position balance government wide last year.

Why is by Beginning Net Position Balance on the Fund to Government Wide Worksheet different from my Ending Net Position Balance from the previous year?

This can happen for only four reasons. First, you must be sure you make the adjustment related to taxes as described in the Report Generator section of this manual Since the adjustments made last year were estimates of how much of the uncollected taxes you believed were collectible, any difference in those estimates and what you actually did collect from prior years' levies plus what you still estimate as collectible can cause this.

Second, if the beginning of the year balances in the debt and capital items were not brought into the beginning of the year account groups column correctly and/or the "de facto" beginning net asset balance was calculated incorrectly, the beginning net asset balance on the worksheet will be different from the ending net asset balance last year.

Third, if the entry made for the adjusting entries for GASB which records the ending net pension liability (asset) and the Deferred Resource Flows related to the pension was not made correctly then the beginning balance calculated in the worksheet will not be equal to your ending net position last year.

Fourth, if you do not have the correct number for the beginning fund balance in the Total Governmental column, the beginning net position number will be incorrect and will not match your ending net position in the prior year.

10. How do I edit EdMIS codes and/or add new account numbers and EdMIS codes?

The ONLY way to add an account and EdMIS code to the Trial Balance file is to first add it to the Crosswalk File. If the new account number is entered in an adjusting entry, before the item can be posted, you will need to assign the EdMIS code and the account code and EdMIS code and the name of the account will be added to the crosswalk file. When a new code is added to the crosswalk file, it is automatically added to the Trial Balance file when the crosswalk file is closed. If a code is changed in the crosswalk file, the code for that account number is changed accordingly in the Trial Balance File, the Prior Year Data File, the Adopted Budget file, and in the adjustments file.

11. Why do I get a message "invalid file name" when I try to create a data file from my laptop or workstation on my server?

You must be certain the shortcut to open the software is NOT set to run as administrator. New security protections in Windows will not allow you to create files on the server with this set.

Trial Balance Program
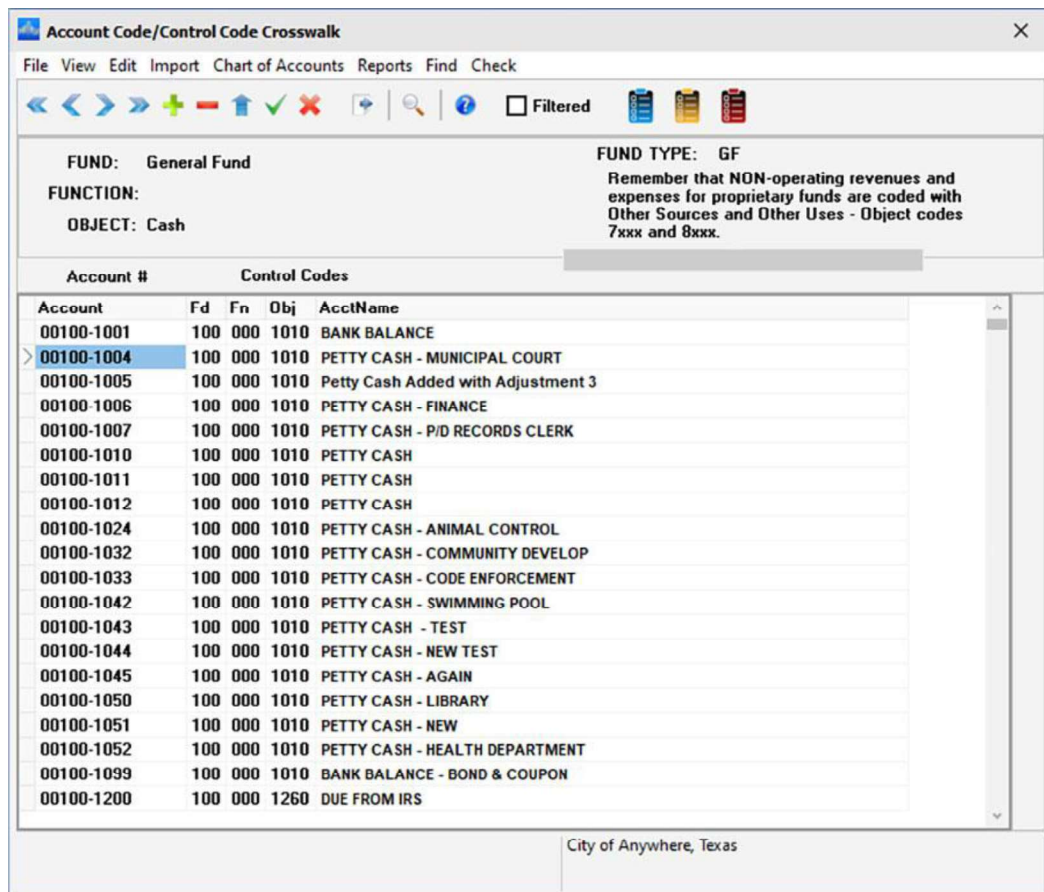
Crosswalk Data File

Load the Trial Balance by selecting from the Go-To-Programs option in the Main Screen menu **OR** by clicking on the ⚙ icon. Remember that you must have selected your city or county

The most important data file for importing, entering, adjusting, analyzing and collecting data in the Trial Balance Program is the Crosswalk Data File. Load the Crosswalk Screen by clicking on the CROSSWALK menu option in the Trial Balance Main Menu.

Crosswalk Screen

Purpose of the Crosswalk Table

Each client may use a completely different chart of accounts. While this adds flexibility, it also exacerbates the problems of gathering and analyzing data, making adjusting entries that can be communicated back to the client, and collecting data from the trial balance to prepare the annual report. The crosswalk table allows us to work with the EdMIS control codes to facilitate analysis and collection for the report. **The crosswalk table MUST be completed before data can be entered into the Trial Balance File and before adjusting entries can be made.**

Build the Crosswalk table this year for current and future use! IF YOU MADE IT LAST YEAR, IMPORT IT FOR CURRENT YEAR USE!

Once the crosswalk table is built, it can be used to import account balance and budget data from an ASCII file into the trial balance. If an ASCII file is not available, the account numbers and EdMIS codes can be imported into the Trial Balance and then the EDIT command in Trial Balance takes you to a screen for easy data entry. **The Crosswalk Table can be imported year after year to facilitate future data entry and importation**.

Import And/Or Enter Data in Crosswalk Table

If it is possible to get an ASCII file from the client (or an Excel file from which you can make an ASCII file), you can import the account number and the account name directly into the crosswalk table.

The ASCII file should be one of two formats:

a. A Standard Data File (SDF) with the following specifications:

- Field 1 - Account number should be in the first field which MUST be a 20 character field. You may have trailing blank spaces in the field but you must not have leading blank spaces. (It must be left aligned.)

- Field 2 - Account Name should be in the second field. This must be a 40 character field. This should also be left aligned.

b. A delimited with comma file with the following specifications:

- Field 1 – Account number (not to exceed 20 characters).

- Field 2 – Account name (not to exceed 40 characters and containing NO commas).

Please note that these files could also contain the account balances as the third field and, if available, the account amended budget as the fourth field. If you have a Standard Data File (SDF), the number fields should be a fixed length of 12 characters with a decimal point and two decimal places and with leading minus or plus signs included in the 12 count. There should be no commas in the numbers in either the SDF file or the comma delimited file. These files could be used to import data into the Trial Balance table as well as into the Crosswalk table.

Create an ASCII File from Excel®

If you have a Microsoft Excel® file containing the above information, you can create either a standard data file or a comma delimited file. For both, be sure to place the information in the column order described above and be sure to format the number fields to a number with no comma separators, with a leading minus and with a decimal with two places. For a SDF OR a comma delimited file, set the column widths to 20 for the account number, 40 for the account name. For the SDF file, also set the field width to 12 for the number fields. Then click on File Save As and set the file type to the formatted text file (a *.prn extension) for the SDF file or select the comma delimited option (a *.csv extension). Although Microsoft says the *.prn file is a delimited with blank file, in fact it will create a standard data file with no delimiter. **IF you have any problem, email the file to EdMIS at email@edmis.com for assistance.**

Importing the ASCII FILE

To import the data from the ASCII file, click on the IMPORT button in the Crosswalk Screen menu. The following will appear.
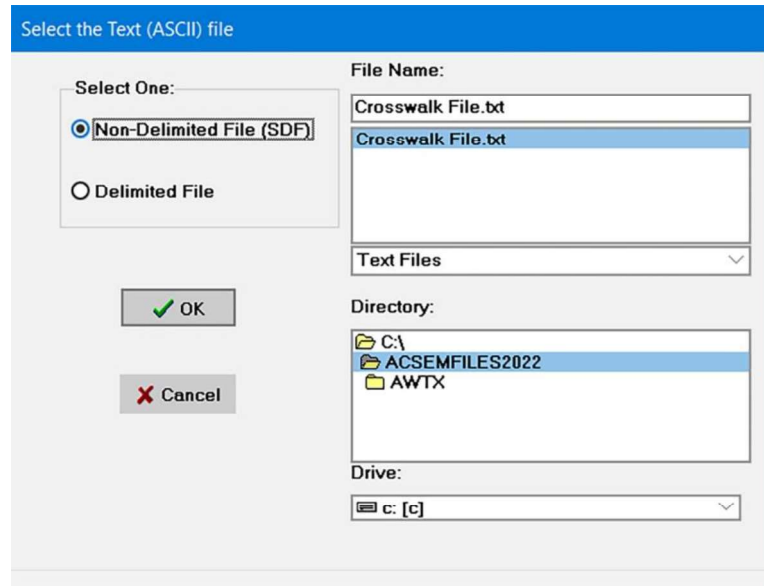
When you click OK you will be asked if you wish to check for duplicate account numbers. Say NO. If you get a message "Key Violation" when importing the data, go back and run the routine again and then respond YES to the question about duplicate accounts.

Hand Enter Data into Crosswalk File

If an ASCII file is NOT available, the account and name information can be hand entered into the Crosswalk data table.

You may ask your client to assist in hand entering this information.

Importing Prior Year Crosswalk File

Select the IMPORT option from the Crosswalk Menu, the following screen will appear.
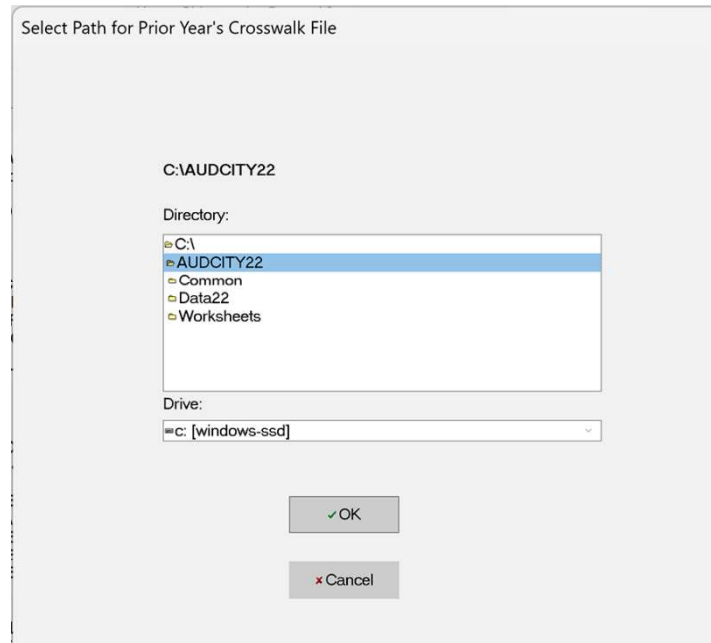
Click on the Drive and scroll down the list of folders to find where the data files for the prior year AUDIT-CITY files are saved. Continue to click on the subfolders until the folder with the four-character code as it name is located. Click on that folder so that the COMPLETE PATH name appears in the top box. The default location for data files last year was AUDCITY22\Data22 and the folder is named the four-character code you used last year for that entity.

The Crosswalk table is imported with this routine and at the same time, the prior year fund list is imported, the prior year function list is imported, and the prior year Object list is imported.

Assigning EdMIS Control Codes in the Crosswalk

There are only three levels of account code identification necessary to produce the financial reports – fund, function and object.

Global EdMIS Code Assignment

Select EDIT from the menu option in the Crosswalk screen to globally assign certain codes. If the account code number from the entity has used specific codes to indicate fund, function or object, this can be used to globally assign the EdMIS codes for these items. For Example, if the entity has used the first character to indicate the fund, say a 1 for the General Fund, you would enter 1 in the box for the position of the first character in the code. If there is only one character in the range for this item (in this case only one – but if they had used 10, the number in the range would be 2), you enter the number of characters in the range in the second box. You then enter the specific characters in the range in the third box – in our example enter 3. You then select which part of the EdMIS code you wish to assign. If it is the Fund code, you should select Fund. A box will appear and you can enter the code you are using for the General Fund – for example 100. **NOTE: You might also wish to globally assign '000' to all function codes at this time. You will need to change these for the**

expenditure items, but in the meantime, you have correctly entered 000 for function codes for all balance sheet accounts, revenues, other sources and uses.

Replace Specified EdMIS Codes with Conditions

Select the EDIT option in the Crosswalk menu and from the dropdown menu select the Replace Specific EdMIS Codes option. The following screen will appear. Please note that this routine will ONLY work if you have assigned all of the EdMIS codes. There should be no blank cells in the EdMIS codes.

Search and Replace Specific EdMIS Codes

Chart of Accounts

Select the Code(s) to be Replaced

☐ Fund Code
☐ Function Code
☑ Object Code   Enter New EdMIS Object Number: 1010

Specify Conditions

☑ Fund Code   Where Fund is currently equal to: 100
☐ Function Code
☑ Object Code   Enter EdMIS Object Number: 1101

Please note: This routine will not work if you have blanks in the EdMIS codes. Use the Global Code Assignment to enter codes for several accounts at a time.

Select the specific code (or Codes) to be replaced from the list in the upper box. When the item is selected, a box will appear to the right prompting the user to enter the NEW code to be used in the Crosswalk data. At the same time, the same code item (for example OBJECT) will be check in the lower box and a text box will appear to the right of the lower box prompting the user to enter the object number TO BE REPLACED. If conditions for the replacement are to be specified, click on the code item to specify the condition. In this example, the object code 1101 is to be replaced with object code 1010 for accounts in fund 100 only. Note that the condition can be on more than one other portion of the code. For example, you may wish to replace a specific function code for objects like 6%%% and funds like 7%% using the percentage marks as wildcards. Once the changes and conditions are entered, click OK. When the window is closed, all changes will be applied in the crosswalk file. When the crosswalk file is closed, these changes will be made in the trial balance and adjustments file as well.

All edits to the crosswalk codes assigned in the crosswalk will be used to create the Description Code tables required for creating data files and importing data into the report generator. When all account numbers have been assigned the EdMIS codes, you will be asked when leaving the crosswalk file if you wish to re-created these four code tables. These tables become the guide for preparing the lead sheets by the EdMIS codes, creating your data tables in the report generator and creating the queries necessary to import the total amounts imported into the data files in the report generator for the line items to be reported in the exhibits.

Select EdMIS Codes from the Chart of Accounts

When assigning the EdMIS codes, select the fund, function and object codes from the Chart of Accounts. The Fund codes are provided by your edited fund list and can be viewed by selecting the Chart of Accounts Menu option and selection Fund Codes. The Function Codes are provided by your Edited Function Codes and can also be assigned in the crosswalk by selecting the Chart of Accounts Menu option and then selection Function Codes. The object codes must be selected from your edited Object Code List.

There are two ways to select the object code from the EdMIS chart of accounts:

1. Double click on the Object Field in the row where you wish the object code to be assigned. A pop-up menu will appear asking you to indicate whether the object is an Asset, a Liability, etc. The menu is as follows:
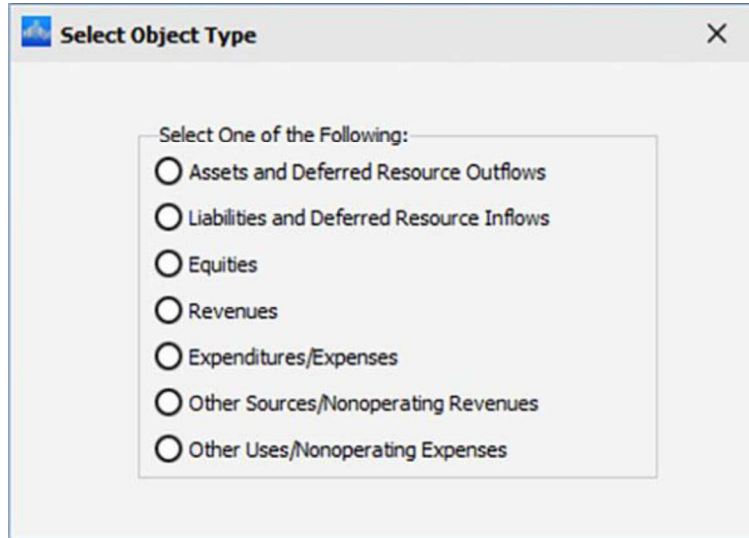
2. You may also retrieve the list of object codes by selecting the CHART OF ACCOUNTS Menu option in the Crosswalk screen and then selecting the Object Codes. You will then need to select from the list of types of accounts – assets, liabilities, equities, revenues, expenditures/expenses, other sources and non-operating revenues, or other uses and non- operating expenses.

You can enter the code you have selected by navigating in the Crosswalk File to the record you want to assign. Find the EdMIS code in the View AUDIT-CITY Codes screen and double click on that code. The EdMIS code you have selected will automatically be placed in the correct field for that account.
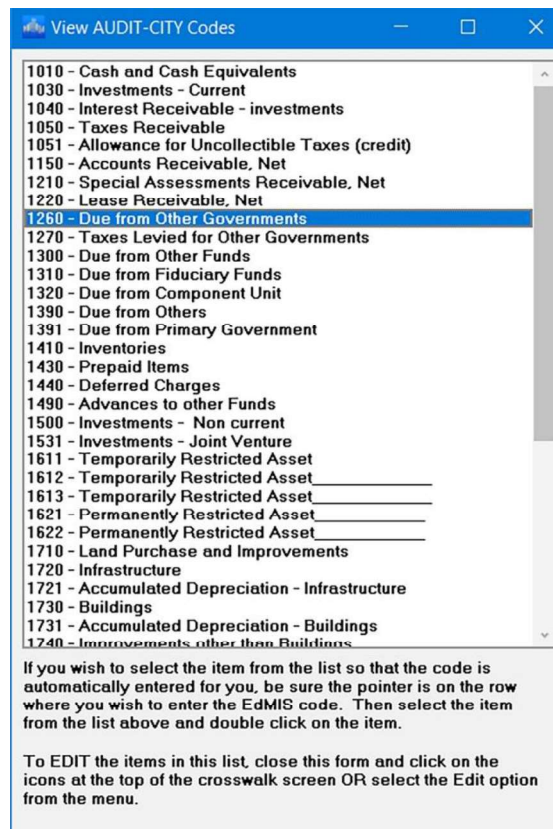
Check for Records with No EdMIS Codes Assigned.

BE SURE TO CHECK FOR ACCOUNTS FOR WHICH EdMIS CODES HAVE NOT BEEN ASSIGNED!!

Click on CHECK in the menu in the Crosswalk file. Select the option to Check for Records with no EdMIS codes to filter for **all** accounts where the EdMIS codes have not been assigned. **Click on CHECK menu option and select the Remove Filter after you have located the accounts to be coded.**

Editing the Object Codes and the Function List

The chart of accounts is created by editing the object code list, the function list and the fund list. The object code list and the function code list MUST be edited from the crosswalk screen.
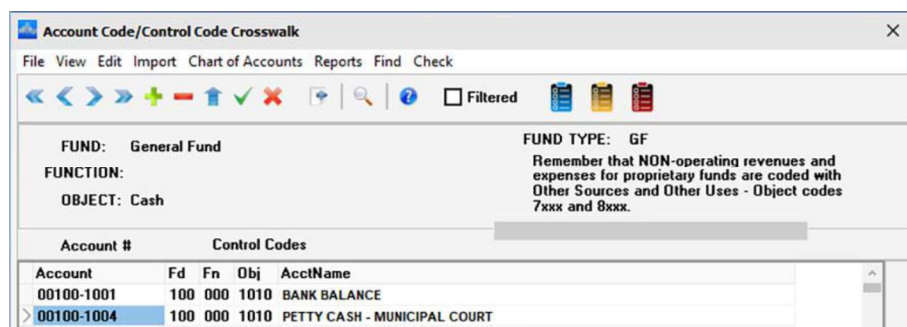
Either click on the EDIT menu in the crosswalk screen OR click on the appropriate icon.

This icon [icon] selects the Fund List for editing.

This icon [icon] selects the function list for editing.

This icon [icon] selects the object code list for editing.

We suggest that you edit these **BEFORE** assigning the EdMIS codes although this is not necessary. **Please note that the object codes and functions you specify should be those you wish to report as line items in the various reports**. Just be certain to keep the items in the broad ranges as specified in Appendix A for Assets, Deferred Resource Outflows, Liabilities, Deferred Resource Inflows, Equities, Other Resources, Non-operating Revenues, Other Uses and Non-operating Expenses. There are specific ranges in the revenues for tax revenues versus other types of revenues, current assets versus non-current assets, etc.

After entering the codes, the user can click on the Chart of Accts option in the Crosswalk menu to get a drop-down list of various codes. The lists of codes comes directly from the user edited lists. If you see you missed one and need to add it later, you can easily do so by editing the list again. A printout of the complete list of EdMIS codes provided which can be edited is presented in Appendix A and can be printed by clicking the Chart of Accts option in the Trial Balance screen menu.

Remember that function codes are only required with expenditures in governmental funds. You might wish to use the Global Replace option discussed above to change all function codes to 000. Then you only need to assign the codes for the expenditures in the governmental funds and, if you desire, the function codes beginning with a zero for the proprietary funds.

Function List Edit Screen

Delete or Add Functions

File Recreate Print

« ‹ › » ✚ ➖ ⬆ ✔ ✖ 🔄   Check   🔍 Instructions   Close

Enter DO NOT PRINT for the name of any one of the main categories 100, 200, 300, 400, 500 or 600 when you do NOT want to print that as a heading with the subitems listed below. You shold NOT delete the 100,200, etc if you have items in that category which should print.

Function	FuncName	Roll Up/Statements	Roll Up/Budget Comp.
040	Internal Service		
100	General Government	Y	Y
110	Administration		
120	Technical Services		
130	Financial Administration		
190	Other General Government Functions		
200	Public Safety	Y	Y
210	Animal Control		
220	Police and Fire Control		
230	Administration		
300	DO NOT PRINT	N	N
310	Public Works		
350	Library		

Edit this function list to add or delete only the function numbers you wish to use for this city/county. Remember the general categories are 100,200,300,400,500,600,900. Please use 7XX for debt service, 8XX for capital outlay, and 9XX for intergovernmental. You MUST enter the general category name - i.e. Public Safety for 200, but choose to report at the detail level such as 210 for Police, 220 for Fire, etc. Indicate in the columns labeled Roll up/Statements and Roll up/Budget Comparison if you wish to roll up all items for that category to the 2xx level OR if you wish to print the detail. Enter a 'Y' at the 100,200, etc item if you wish to roll all items in the category to that level. Enter a 'N' if you wish to print the details under the general category. You should not code any account to the main category. If you only have one item, for example under Public Safety (200) you have only one department – the Police Department, you should code 210 or something similar for the Police Department and code your accounts accordingly. Since you have only one subcategory under the 200 main category, you can enter DO NOT PRINT for the name of the main category (200). This will tell the software that that heading is not to be printed.

Again, if you wish ONLY to print the subcategories and NOT the Category Title the edit the name for the Main Category with DO NOT PRINT in all caps. You can do this for any one or more of the general categories. Be sure NOT to code any expenditures in the general category number such as 100, 200, etc. unless you want to use ONLY those categories and/or you always want to roll all subcategory items into the general category for the report.

You MUST delete rows where you do not wish to assign a department or function. Remember this is the list of functions YOU WISH TO PRINT on the governmental fund statements and in the Government Wide Statement of Activities.

Enter the description for the general category that you wish to print. **Note: You may only change this for 100 – 600. Debt Service will use the 7xx, capital projects the 8xx and intergovernmental the 9xx to provide the character identification.**

Be Sure to Delete all function codes you will not use.	The items under the general categories 100 – 600 can be printed as individual items with no roll up to the main category. If you do not wish to print anything for the general category, be sure to enter 'DO NOT PRINT' in all caps on the function list. That will signal the program that those items are not to be subcategories and they will align correctly in the Exhibits. Enter the descriptions you want for all of the functions you are using and **delete the function numbers you do not wish to use**.

Remember to use ONLY the codes beginning with a 0 for proprietary funds.

DO NOT USE FUNCTION CODES THAT ARE NOT ON	You have many code numbers which you may define. You can even edit the descriptions of the ones you wish to use. Those descriptions will be used by

THE FUNCTION CODE LIST FROM EDMIS! AUDIT-CITY in preparing the reports. However, you must NOT use a function code that is not in the range of number set out on the EdMIS list. If you do, the data cannot be collected from the trial balance file correctly for the report. And remember if you wish to print line items on the proprietary fund exhibits for expenses, you must delete any function codes beginning with a zero.

Filter Crosswalk File on EdMIS Codes

Click the box labeled (filter) at the top of the screen to filter the crosswalk file by fund and/or function.
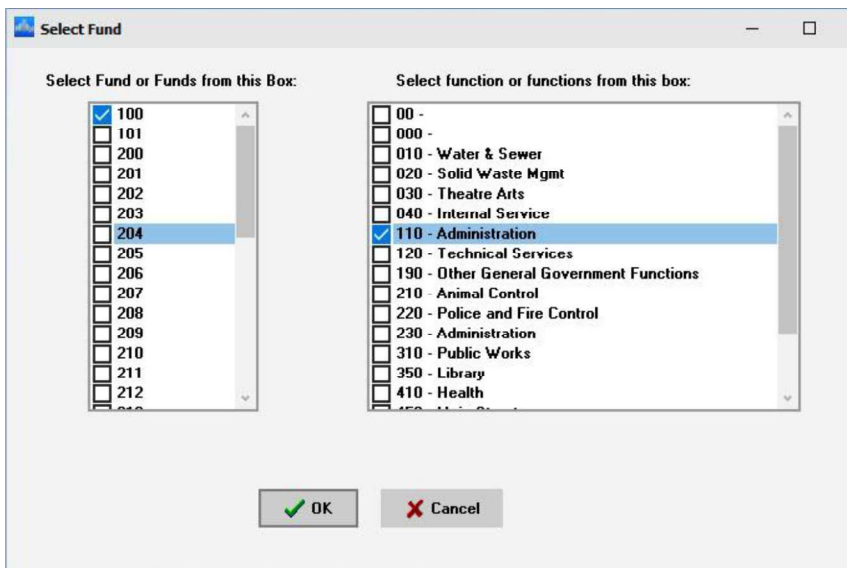
Note that you can select one or several funds and/or one or several functions. If you want to review the crosswalk codes for all account for a particular function – for example function 810 for capital outlay – you could select only that function. The filtered set can be exported and/or printed as described below.

Report of Crosswalk File Content

Click on the REPORT option in the Crosswalk menu to print a report of the entire contents or the filtered set of the contents of the Crosswalk File. You can use this option to print out a complete list of all account numbers and account names so that a user can enter the EdMIS codes by hand. You may also use this routine to print out a complete list of the completed assignments to document the approval of the client.

If you have entered the EdMIS codes, you may filter the Crosswalk file on the EdMIS code for fund and/or function and the Report option will print ONLY those account numbers which have been assigned to that fund and/or that function.

Export Crosswalk Data
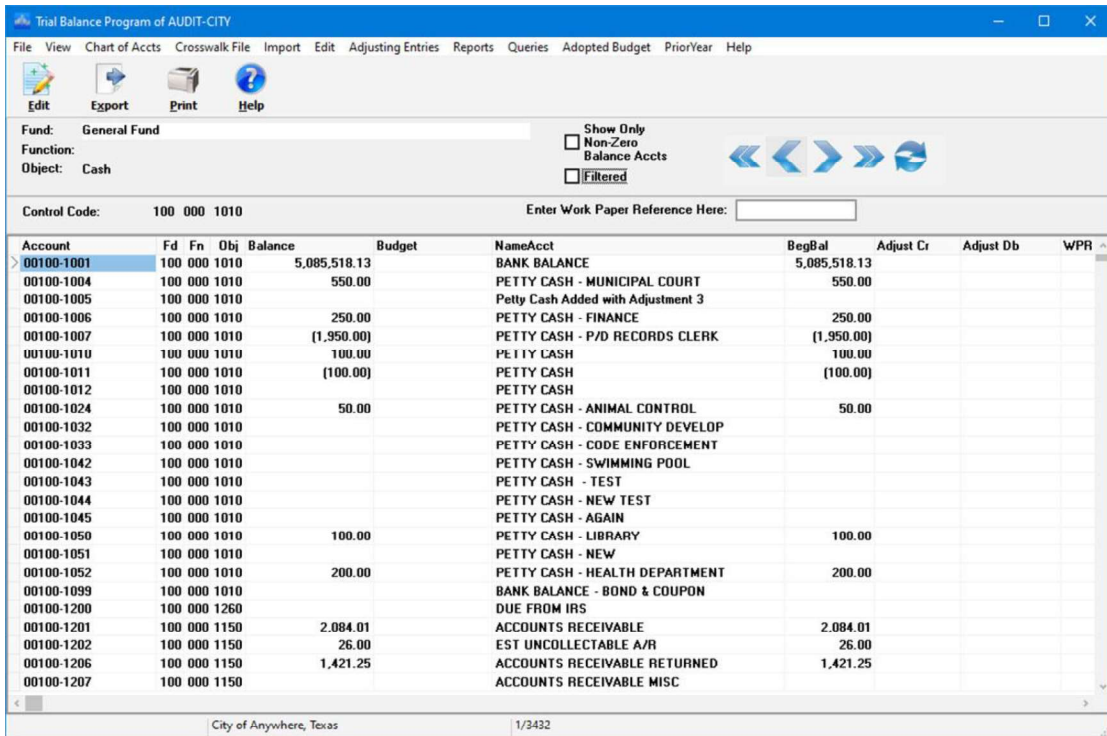
You may export the Crosswalk Data by clicking the file option and then selecting Export. The instructions for exporting data are provided in the General Instructions section of this manual. If you have set the filter in the crosswalk file, only those filtered items will be included in the export.

Trial Balance Main Screen

Load the Trial Balance by selecting from the Go-To-Programs option in the Main Screen menu **OR** by clicking on the [icon] icon. Remember that you must have selected your city or county.

Trial Balance Main Screen

Two views of this data are available. The one shown here is displayed by hitting CTRL B and displays the account balance, budget and the account name column immediately after the EdMIS code. CTRL A displays the beginning balance, the adjustments, the ending balance and budget and then the account name.

Entering and Analyzing Data in the Trial Balance File

Importing Data into the Trial Balance File

If you have an ASCII file containing the client's account number and the account balance and, if available the account budget, you can import that data into the Trial Balance file. You may also hand enter the account balance and budget information after importing the EdMIS codes and account number and name from the Crosswalk file. **You must have created the crosswalk file and assigned the EdMIS control codes BEFORE entering data into the Trial Balance File.**

Import Account Number, EdMIS Codes and Account Name from Crosswalk File

If you have entered and/or imported the account number and name information into the Crosswalk File **and you have assigned an EdMIS code for each account number,** you can import that information from the Crosswalk file.

EdMIS Codes Must be Assigned Before Data can be entered into the Trial Balance File!

Both the EdMIS Control Codes and the client's Account Number are required fields in the Trial Balance File. When entering adjustment entries both are required. When importing account balance data from an ASCII file, the crosswalk between the client's account number and the EdMIS control codes must be completed so that for each account number, the correct EdMIS code will be imported into the Trial Balance File.

If you are going to hand enter the account balances and budget into the Trial Balance File, you must first import the account number, EdMIS codes and account name from the Crosswalk file. Click on the IMPORT menu option in the Trial Balance main menu. You must then select whether you wish to import the account codes only from the crosswalk file or if you wish to import account balances from an ASCII file.

Check for Account Numbers for which EdMIS codes have not been assigned.

When you attempt to import the account code information from the Crosswalk file, all records in the Crosswalk file will first be checked to be sure you have entered the EdMIS codes. If one or more records are found with the EdMIS codes missing, you will receive an error message to that effect and the import routine will be aborted. You must then return to the Crosswalk file and click on the CHECK menu option. This will filter the Crosswalk file to find **all records with the missing codes.** Enter the EdMIS codes and click the CHECK menu option again to remove the filter. You will then be able to import the information into the Trial Balance file.

Importing Account Balances and Amended Budget Data into the Trial Balance File

If you have an ASCII file containing the client's account number and at least the account balances, you can import that information into the Trial Balance File. If you also have the amended budget data in the ASCII file, it will also be imported. The files can either contain the account name or not. As the data is imported into the Trial Balance file, each account number is checked against the Crosswalk file. If an account number is not found in the Crosswalk file, you will be alerted and the import routine will be aborted. The account number (and name if it is in the file) will be added to the Crosswalk file. You will then have to go to the Crosswalk file and assign the EdMIS code and then run the Import routine again.

The following import screen will appear when you select the Import and then the Import Account Balances from ASCII file option in the Trial Balance main menu.
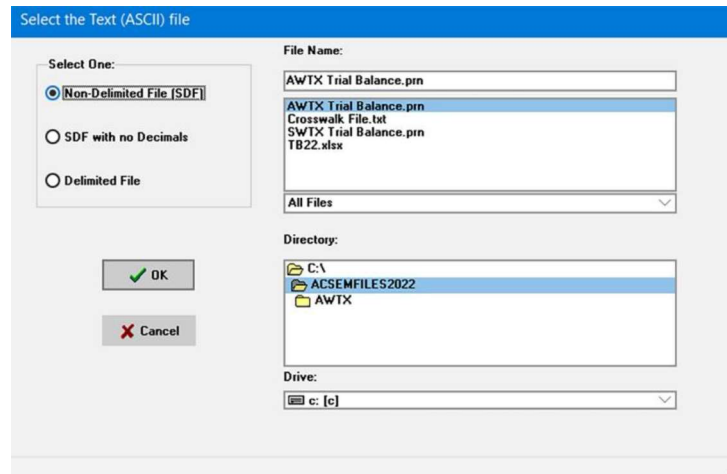
If the file you are attempting to import has a *.txt extension, the file name will appear in the file name box. If the file name does not have an extension OR if the extension is not *.txt, you will need to click on the small arrow in the right-hand corner of the box below the file name list and change the type to All Files before the file name will be displayed in the list of file names found in the drive and folder you have selected in the other two boxes.

Hand Entering or Edit Account Balances and Budget in the Trial Balance File

If you are not able to get an ASCII file (or create one using Excel®, you will need to hand enter the account balances and, if desired, the amended budget data. Remember that the account numbers and names and the EdMIS codes should be imported from the Crosswalk table.

After importing the account number and name and the EdMIS codes from the Crosswalk table, click on the Edit option in the Trial Balance main menu and select the "Enter Account Balances and/or Edit - UNADJUSTED ACCOUNTS ONLY" option. A screen will appear that will allow you to scroll down by account number and enter the account balance and amended budget. **Please remember to Enter Credit Balances with a minus for account balances and enter contra budget signs (a minus for budgeted expenditures and no minus on budgeted revenues).** Please note: **You will not be able to add accounts here. All new accounts must first be added to the crosswalk file and coded with the EdMIS codes.**

The Work Paper Reference field has been added to this edit screen. You may enter the reference number in this screen OR in the text box at the top of the trial balance screen.

To facilitate data entry, you may set the filter by fund and/or function.

How to Add an Account Number, Name and the EdMIS Codes after the Trial Balance File has been Created

If you see that you need to add an account number, name and assign the EdMIS codes after you have created the Trial Balance file, follow the following steps:

1. Go to the Crosswalk file and add the account number and account name and assign the EdMIS code.

2. When you close the Crosswalk file, the code will automatically be imported into the Trial Balance File.

3. If you wish to enter the account balance for this newly added account, go to the Edit menu and select the Enter Account Balances or Edit option and enter the balance and, if applicable, the budget information.

Edit Beginning Balance and/or Budget for Adjusted Accounts

If accounts have had adjusting entries posted, you will not be able to edit the beginning balance in the edit routine described above. Instead, go to the EDIT option in the Trial Balance menu and select the first option – "Edit Beginning Balance and Budget – Adjusted Accounts". You will be taken to the following screen:

You will be able to enter a different beginning balance and/or a different budget. If you need to edit the adjusted amounts you **must edit the adjusting entry or entries that affected this account.**

Export Data from the Trial Balance File

You may export all or part of the Trial Balance data by selecting FILE and Export from the Trial Balance Main Menu or clicking on the [icon] icon. **If the trial balance is filtered funds and/or functions, you can export the data for that filtered set only!**   The instructions for exporting data are provided in the General Instructions section of this manual.

Replace Fund Numbers and/or Merge Funds

How to change a fund number   This must be done in the Crosswalk Table.
in the Trial Balance File!

Viewing or Printing One Fund or Selected Funds and/or Selected Functions and/or Selected Object Codes

Click on the Filter Check Box OR select the VIEW /Select One Fund menu options to select one or more funds and/or one or more functions and or one or more object codes for viewing, exporting, or printing the contents. The Select Fund and/or Function and/or Object box will appear.
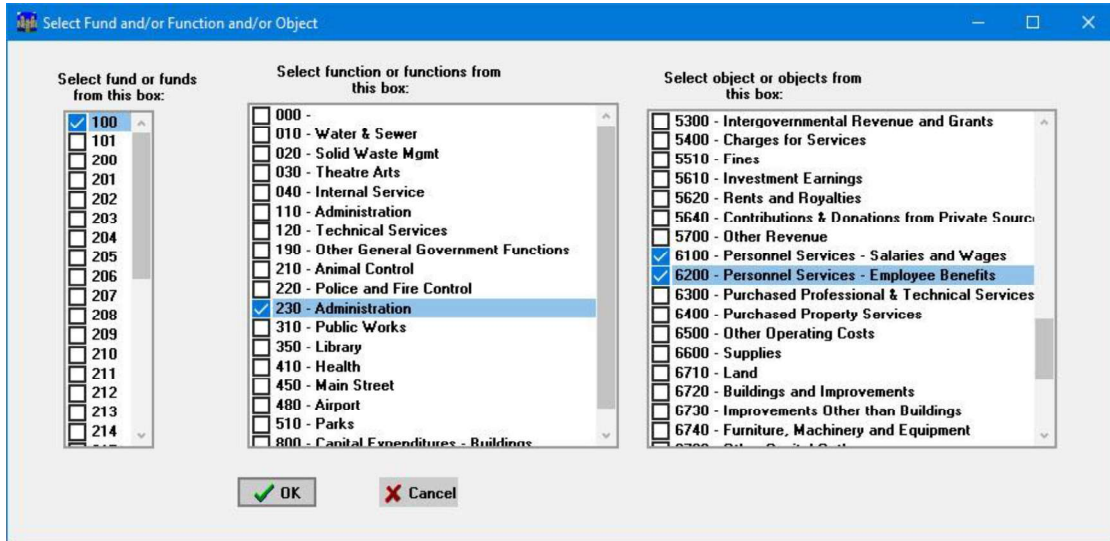
The list of funds in this selection box comes from your edited fund list, the list of functions comes from your edited function list and the list of objects comes from your edited object code list. You may select ONLY a fund or funds and leave the functions unselected in order to filter only by fund. You may select only a function or functions to filter by functions only. You may select only an object or objects. Or, you may select a combination. Here we have selected the General Fund, the function code for Administration and object codes 6100 and 6200. (Remember only expenditures must have a function code.)

After making your selections, click on OK. You will see the results displayed on the Trial Balance screen. If no records appear, you have no records which meet your selection criteria. If records do appear, you may export that data and you can print the Trial Balance report files.

Status of a Fund by Individual Fund

Select this from the VIEW option in the Trial Balance Main menu to view a screen displaying the Total Assets Plus Deferred Resource Outflows, Total Liabilities Plus Deferred Resource Inflows, Total Equities, Clearing Accounts if any, Total Other Resources, Total Other Uses, Total Revenues, and Total Expenditures for the selected fund. The budget information is also displayed. **The fund must be selected from a drop-down list box displaying all of the fund numbers found in the trial balance file.** Highlight the desired fund number and click until the number appears in the box at the top of the list. Use this screen to check to see if the trial balance for the fund is in balance. Clicking the print button at the top of the screen will print this report. The appearance of the screen is the same as for the Status of Funds by Fund Type as illustrated in that section.

Status by Fund Type

Select this from the VIEW option in the Trial Balance Main menu to view a screen displaying the Total Assets Plus Deferred Resource Outflows, Total Liabilities Plus Deferred Resource Inflows, Total Equities, Clearing Accounts if any, Total Other Resources, Total Other Uses, Total Revenues, and Total Expenditures for the selected fund type. The budget information is also displayed. **The fund type must be selected from a drop-**

down list box displaying all of the fund types found in the fund list file. Highlight the desired fund type and click until the selection appears in the box at the top of the list. Use this screen to check to see if the trial balance for the fund type is in balance. Clicking the print button at the top of the screen can print this report. Remember that credit accounts are entered with a minus in the trial balance files and budgeted expenditures are entered with a minus.

Note that this report can either be printed or a PDF file can be created by clicking the buttons at the top of the screen.

You should check this screen initially after importing data into the trial balance and after completing any adjusting entries in the trial balance. Check to be certain the total in the EQUITIES box is equal to the beginning fund balance or net position plus or minus any recorded prior period adjustment. Check to be sure the CLEARING ACCOUNTS amount is equal to zero. And check to be sure the calculated ending fund balance or net position is consistent with the entity's records. Of course, be certain the BALANCE amount is zero.

Reports in the Trial Balance File

Reports of Trial Balance Content

Print the Trial Balance Content for selected fund(s) and/or function(s) by clicking on the filter box before selecting the report option.

To print the various reports and lead sheets in the Trial Balance program, select the REPORTS option. Then select the Trial Balance Content option from the dropdown menu. Your four options are:

1. Adjustments, Balance and Budget – sorted by EdMIS codes

2. Budget, Balance and Name – sorted by EdMIS codes

3. Name, Balance, Adjustments and Budget – sorted by EdMIS codes

4. Sorted by Client Account Number – Balance, Adjustments and Budget

5. Summarized Data – Adjustments, Balance Budget at the Fund, Function and Object level

You can set the filter in the trial balance and print any of the above reports on the filtered data set only. To print the entire content the filter box should not be checked. Report #3 requires that you have a printer capable of printing landscape. Since these reports are by account detail, the client's account number and the EdMIS codes are both printed for each record.

The summarized report sums the data to the fund, function and object level. When printing the summarized report, you may either print or export the summarized data. If you select the Print Option, you will first go to the preview screen to view the data.

The non-summarized print routines take you first to a preview screen. To print the report, click on the printer icon at the top of the screen. The report will print to the printer you have selected as your default printer in Windows.

CAUTION: If you try to print or preview a report with a network printed selected as your default printer and you do not have current access to that printer, you will receive an error message "Access violation."

Please remember that even to form the reports in a preview screen, the printer driver you have selected as your default driver must be used. If the printer is a network printer and you are not connected so that the software can read the printer driver information, you may get an error. If you are working offline – i.e. not connected to your network, be **sure you have a local printer driver available on your machine and that you have set it as the default. You do not have to be connected to the local printer.**

Print on legal size paper.

To print on legal size paper you must, of course, have a printer capable of doing so. In the preview screen, click on the Printer Setup button (the printer icon with the wrench on top). Click on the printer properties and select the legal-size paper. After changing the print setup, be sure to click Apply. Close that screen, check to be sure you have legal paper in the printer, and then click the printer icon to print the report.

Lead Sheets

Lead sheets organize the data in the trial balance by fund type, fund, type of account (i.e. asset, liability, etc.), object and/or function. The lead sheets for Revenues and Balance Sheet accounts subtotal on the object code

for funds, and type of funds. The lead sheets for expenditures subtotal on the function code with the total by object for each function given.

Lead Sheets may be printed giving **all accounts** (called detail reports) or for **summary amounts** (called summary reports).   The detail reports contain both the EdMIS control codes and the client's account number. Lead Sheets cannot be printed for one fund only.

Wait until the report is formed before clicking the printer icon.

Some of the reports may be quite long. There is a progress bar at the bottom left indicating if the preview is still being constructed. You may navigate through the preview of the form using the **navigator buttons** at the top of the screen. **After the preview has been completed, you may then click on the printer icon at the top of the preview screen to print or you may click close to return to the trial balance window and not print. You may also select the printer setup icon and select a specific page or range of pages to print. After changing the print setup, you must then click the printer icon to print.**

Lead Sheets by EdMIS Reporting Codes

Lead sheets can be printed organized by the reporting codes for governmental funds and for proprietary funds. NOTE: You must have assigned your major funds on the fund list for this report to print correctly. You may select an option to print or export the account detail for all reporting codes used in Exhibits C1 and C3 and for all of the reporting codes used in Exhibits D1 and D2. The reports are organized by the columns in these reports. The menu option for these reports is as follows:
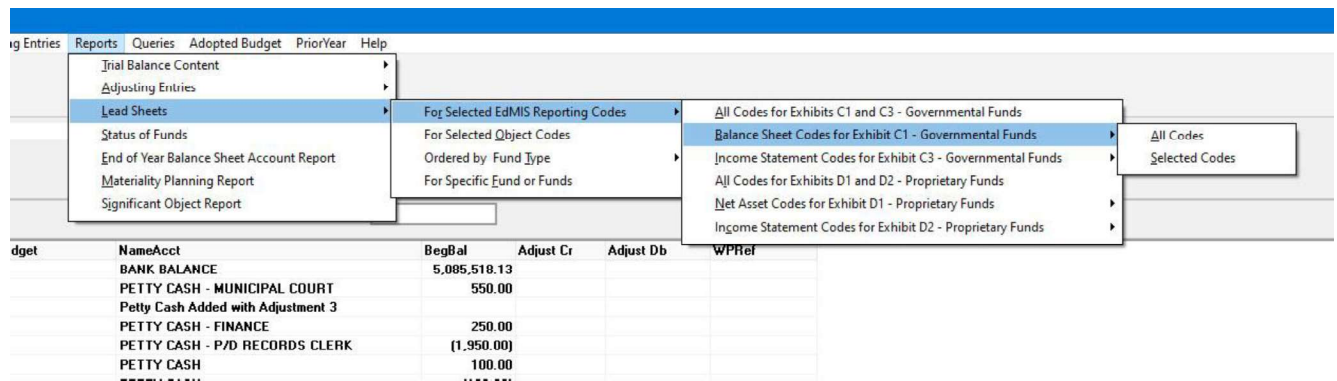
Selecting the option for All Codes will take you immediately to the screen to print or export the data for both balance sheet and operating statement items for each fund type – governmental or proprietary funds.

If you select the option for balance sheet or operating statement items you will then be allowed to select an option to select specific codes or to select all codes. In either event, you will be taken to the following screen. If you selected the option for all codes, all of the items will be checked. If you selected the option for selected codes, no items will be checked and you will have to click on the check box to select the desired codes to be included in the report. Note that this allows you to select all assets, or all liabilities, or some subset of these. Similarly, in the operating statement screens, you may select just the revenues or a specific function for inclusion in the report. Once your selections have been made you must click on the OK button for the report to be formed. You may have to wait while the data is being selected. DO NOT get impatient. When the data has been gathered, a box will appear giving you the option to print or export the data.

If you select the option to print the Lead Sheet by EdMIS reporting code for selected codes, you will be taken to a screen where you must select one or more of the reporting codes.
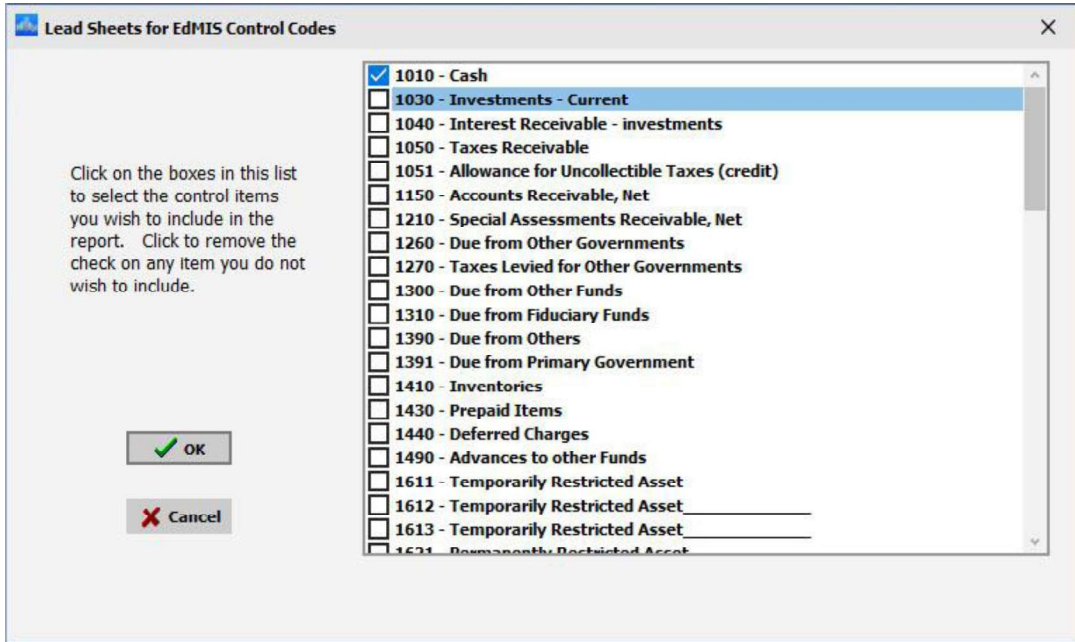
Here we selected to print selected balance sheet reporting codes and we chose control code 1010 for Cash. Below is a sample of the report.

LEAD SHEET FOR EdMIS REPORTING CODES - FY 2023
Governmental Funds

City of Anywhere, Texas   10/24/2023

Control Code   1010   Cash and Cash Equivalents

EdMIS Codes	Account No.	Account Name	Beginning Balance	Adjustments Debits	Adjustments Credits	Ending Balance	Budget	WP Ref
General Fund								
Fund: 100 General Fund								
100 - 000 - 1010	00100-1001	BANK BALANCE	4,958,677.99	-0-	(5,032.00)	4,953,645.99	-0-	
100 - 000 - 1010	00100-1004	PETTY CASH - MUNICIPAL COURT	550.00	-0-	-0-	550.00	-0-	
100 - 000 - 1010	00100-1006	PETTY CASH - FINANCE	250.00	-0-	-0-	250.00	-0-	
100 - 000 - 1010	00100-1007	PETTY CASH - P/D RECORDS CLERK	(1,950.00)	-0-	-0-	(1,950.00)	-0-	
100 - 000 - 1010	00100-1010	PETTY CASH	100.00	-0-	-0-	100.00	-0-	
100 - 000 - 1010	00100-1011	PETTY CASH	(100.00)	-0-	-0-	(100.00)	-0-	
100 - 000 - 1010	00100-1012	PETTY CASH	110,000.00	-0-	-0-	110,000.00	-0-	
100 - 000 - 1010	00100-1024	PETTY CASH - ANIMAL CONTROL	50.00	-0-	-0-	50.00	-0-	
100 - 000 - 1010	00100-1050	PETTY CASH - LIBRARY	100.00	-0-	-0-	100.00	-0-	
100 - 000 - 1010	00100-1052	PETTY CASH - HEALTH DEPARTMENT	200.00	-0-	-0-	200.00	-0-	
Total for Fund 100			5,067,877.99	-0-	(5,032.00)	5,062,845.99	-0-	
Total General Fund			5,067,877.99	-0-	(5,032.00)	5,062,845.99	-0-	
Non-major Governmental Funds								
Fund: 200 Capital Improvement Fund								
200 - 000 - 1010	00200-1001	BANK BALANCE	442,673.54	-0-	-0-	442,673.54	-0-	
Fund: 201 Hotel-Motel Occupancy Tax Fund								
201 - 000 - 1010	00400-1001	BANK BALANCE	96,556.29	-0-	-0-	96,556.29	-0-	
Fund: 203 Street Improvement Fund								
203 - 000 - 1010	00700-1001	BANK BALANCE	362,564.34	0	0	362,564.34	0	

Lead Sheet by Selected Object Codes

Also in the Lead Sheet reports is an option allowing you to select specific object codes from the trial balance to be included in the report. You may select one or more items from the list of the object codes which are in your trial balance file. If you click on the option to select a fund or funds, you may then select from the list of funds contained in your trial balance.
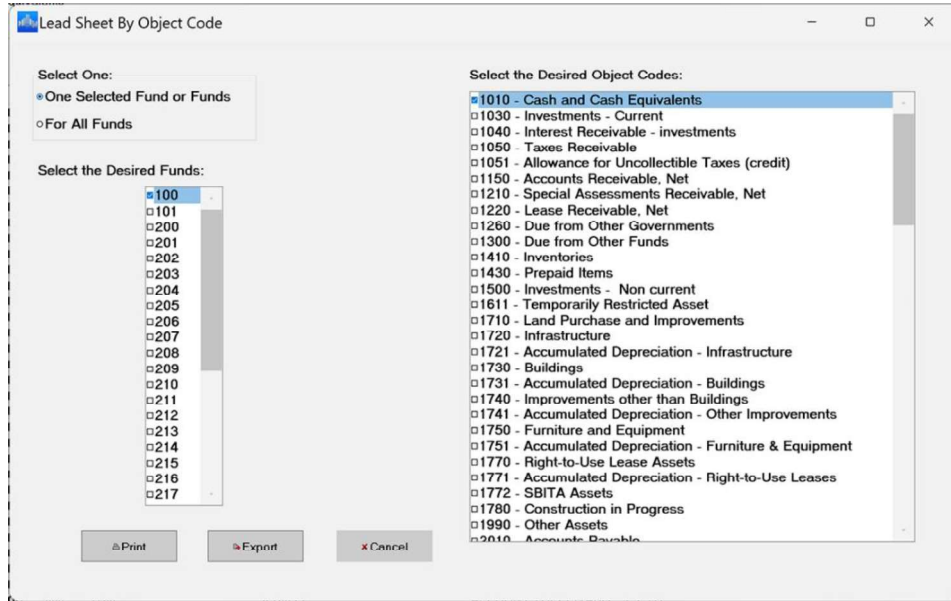
The resulting report can be printed or exported by clicking the desired option on this screen. An example of the report is presented below:

LEAD SHEET FOR SELECTED OBJECT CODE

City of Anywhere, Texas   10/24/2023

Control Code:	Account No:	Account Name:	Beginning Balance	Adjustments Debit	Adjustments Credit	Balance	Amended Budget
Object: 1010	Cash and Cash Equivalents						
Fund: 100	General Fund						
100 000 1010	00100-1001	BANK BALANCE	4,958,677.99		(5,032.00)	4,953,645.99	
100 000 1010	00100-1004	PETTY CASH - MUNICIPAL COURT	550.00			550.00	
100 000 1010	00100-1006	PETTY CASH - FINANCE	250.00			250.00	
100 000 1010	00100-1007	PETTY CASH - P/D RECORDS CLERK	(1,950.00)			(1,950.00)	
100 000 1010	00100-1010	PETTY CASH	100.00			100.00	
100 000 1010	00100-1011	PETTY CASH	(100.00)			(100.00)	
100 000 1010	00100-1012	PETTY CASH	110,000.00			110,000.00	
100 000 1010	00100-1024	PETTY CASH - ANIMAL CONTROL	50.00			50.00	
100 000 1010	00100-1050	PETTY CASH - LIBRARY	100.00			100.00	
100 000 1010	00100-1052	PETTY CASH - HEALTH DEPARTMENT	200.00			200.00	
Total for Fund 100			5,067,877.99		(5,032.00)	5,062,845.99	
Total Object 1010			5,067,877.99		(5,032.00)	5,062,845.99	
Total Object 101x			5,067,877.99		(5,032.00)	5,062,845.99	
Total Object 10xx			5,067,877.99		(5,032.00)	5,062,845.99	

Export or Print Lead Sheet Reports

When you select any of the Lead Sheet report options except the option for selected object codes, you will be asked to choose to either Export or Print the report. The printed report will be taken first to the preview screen. If you wish to create a PDF file, you can do so by setting the printer setup in the preview screen to the Microsoft Print to PDF printer and then hitting the print button. When you select the Export option, you will be taken to the Export Screen as described in the Using AUDIT-CITY option of this manual.

Reports of the Adjusting Entries File

There are three reports provided in the REPORTS option in the Trial Balance Program which print the contents of the Adjustments File. One option prints the adjusting entries by EdMIS Code. You are asked if you wish to print the adjusting entry comment with each adjusting entry number in this report. The other option prints the report by adjusting entry number. The comment is printed at the bottom of each adjusting entry. **This report includes a box in which the approval signature of the district representative can be entered.** The third option is a report in which the adjusting entries are organized by fund and adjusting entry number. All of the adjusting entries applicable to a particular fund are listed by adjusting entry number. The total adjustment credits and of adjustment debits are printed for each fund and for all funds included in the report. On each record showing the EdMIS code, the client's account number is also printed.

Status of Funds Report

This report is an option in the REPORTS option in the Trial Balance Program menu. It prints the Status of Fund report as described above for each fund listed in the fund list. The report shows the Total Assets Plus Deferred Resource Outflows, Liabilities Plus the Deferred Resource Inflows, Equities, Clearing Accounts, Revenues, Expenditures, Other Resources, Other Uses, and Balance as well as Total budgeted amounts for each fund. No account detail is provided. This is the same report provided with the Review Status of Fund option in the View option in the Trial Balance Program Menu. However, this report prints the status for all funds with the results for each fund on a separate page.

Materiality Planning Report

This option creates a data table containing the information presented below. **NOTE: You MUST have assigned the major funds in the fund list for this report to be formed correctly**. The two Base Amounts used in this table are calculated from the trial balance file every time you create the report. We use the total assets and total revenues as the two Base Amounts. By default, the Percentage applied to this base amount and the percentage used to calculate the tolerable misstatement are taken from the table suggested by PPC. If you wish to use a different percentage, you may enter it in this table. (Remember when you enter a new amount to move to the next row so that the edit is saved.) Enter the percentage as a decimal – i.e. if it is 1 %, enter 1.00. If it is ½ of one percent, enter 0.50. After the change is made, close the screen. Select the Report Option and the Materiality Planning Report option again but BE SURE TO SAY NO WHEN ASKED IF YOU WISH TO RECREATE THE FILE.

Note that you can also enter any adjustments you wish to either of the base amounts by entering the amount of the adjustment in the rows labeled "Adjustments". When you save this amount, close the screen and then call it up again, the amount of the adjustment you entered will be subtracted from the base amount.

Materiality Planning

File   Print   Help

If you wish to enter an Adjustment to the Base, enter the adjustment amount and move to the next line. Be sure to enter the decimal and two decimal places. After the amount is entered, exit this screen. Call up the report again and be sure to say NO when asked if you wish to recreate the file.

If you wish to enter a different percentage for the "percentage suitable for the base" OR for the tolerable mistatement, enter the percentage with two decimal places. For example, if you wish to use 50% rather than 75%, enter 50.00 in the cell. After the amount is entered, move to the next row to save the entry. Exit this screen and then call up the report again. Be sure to say NO when asked if you wish to recreate the file.

Description	GF	M2	M3	NMGov	NMEF
Base Amount -Total Assets + Deferred Outflows	6,414,655.34	10,444,249.98	34,464,740.57	1,543,036.33	60,086.89
Adjustments					
Adjusted Base	6,414,655.34	10,444,249.98	34,464,740.57	1,543,036.33	60,086.89
Percentage from Table or Suitable for Base	.80	.80	.70	.90	4.00
Percent X Base	51,317.24	83,554.00	241,253.18	13,887.33	2,403.48
Amount from Table	16,000.00	28,000.00	28,000.00	10,000.00	-0-
Planning Materiality (Rounded Down)	67,000.00	110,000.00	260,000.00	23,000.00	2,400.00
Tolerable Misstatement Percentage	75.00	75.00	75.00	75.00	75.00
Tolerable Misstatement Amount	50,250.00	82,500.00	195,000.00	17,250.00	1,800.00
Base Amount - Total Revenues	8,189,622.93	7,401,145.00	5,184,874.67	453,803.77	21,500.60
Adjustments					
Adjusted Base	8,189,622.93	7,401,145.00	5,184,874.67	453,803.77	21,500.60
Percentage from Table or Suitable for Base	.80	.90	.80	2.00	4.00
Percent X Base	65,516.98	66,610.30	41,479.00	9,076.08	860.02
Amount from Table	16,000.00	16,000.00	16,000.00	2,500.00	-0-
Planning Materiality (Rounded Down)	81,000.00	82,000.00	57,000.00	11,000.00	860.00
Tolerable Misstatement Percentage	75.00	75.00	75.00	75.00	75.00
Tolerable Misstatement Amount	60,750.00	61,500.00	42,750.00	8,250.00	645.00

If you are happy with the results of the calculations in the above table, you can then either export the information (select FILE and then EXPORT from the menu) OR you can print the following report.

	General Fund	M2	M3	NMGov	NMEF

TOTAL ASSETS PLUS DEFERRED RESOURCE OUTFLOWS

	General Fund	M2	M3	NMGov	NMEF
Base Amount -Total Assets + Deferred	6,414,655.34	10,444,249.98	34,464,740.57	1,543,036.33	60,086.89
Adjustments	.00	.00	.00	.00	.00
Adjusted Base	6,414,655.34	10,444,249.98	34,464,740.57	1,543,036.33	60,086.89
Percentage from Table or Suitable for Base	.80	.80	.70	.90	4.00
Percent X Base	51,317.24	83,554.00	241,253.18	13,887.33	2,403.48
Amount from Table	16,000.00	28,000.00	28,000.00	10,000.00	.00
Planning Materiality (Rounded Down)	67,000.00	110,000.00	260,000.00	23,000.00	2,400.00
Tolerable Misstatement Percentage	75.00	75.00	75.00	75.00	75.00
Tolerable Misstatement Amount	50,250.00	82,500.00	195,000.00	17,250.00	1,800.00

TOTAL REVENUES

	General Fund	M2	M3	NMGov	NMEF
Base Amount - Total Revenues	8,189,622.93	7,401,145.00	5,184,874.67	453,803.77	21,500.60
Adjustments	.00	.00	.00	.00	.00
Adjusted Base	8,189,622.93	7,401,145.00	5,184,874.67	453,803.77	21,500.60
Percentage from Table or Suitable for Base	.80	.90	.80	2.00	4.00
Percent X Base	65,516.98	66,610.30	41,479.00	9,076.08	860.02
Amount from Table	16,000.00	16,000.00	16,000.00	2,500.00	.00
Planning Materiality (Rounded Down)	81,000.00	82,000.00	57,000.00	11,000.00	860.00
Tolerable Misstatement Percentage	75.00	75.00	75.00	75.00	75.00
Tolerable Misstatement Amount	60,750.00	61,500.00	42,750.00	8,250.00	645.00

Significant Object Report

This report allows you to enter the materiality level for each major fund and for the total non-major enterprise funds and the total non-major governmental funds. The specific object codes exceeding these materiality levels are then displayed as shown below. The major funds are determined from the EDITED fund list. Do not try to create this report until your major funds have been identified in the fund list. Enter in the small table at the top the materiality amounts determined for each major fund and for the non-major governmental funds and for the non-major enterprise funds.

After you have entered the materiality amounts, hit the calculate button. Any object code which exceeds the materiality amounts in any of the major and non-major groups will be chosen as a significant object. A "Y" will appear on the right side of the table. Select the PRINT option to print the report.

SIGNIFICANT OBJECT REPORT
Fiscal Year 2023

City of Anywhere, Texas   10/24/2023

Materiality Amounts	25,000	50,000	50,000	15,000	15,000	
	General Fund	FDM2	FDM3	NMGov	NMEF	Sig

ASSETS AND DEFERRED RESOURCE OUTFLOWS

Control	Description	General Fund	FDM2	FDM3	NMGov	NMEF	Sig
1010	Cash and Cash Equivalents	5,062,846	6,199,993	4,445,202	1,272,807	17,141	Y
1050	Taxes Receivable	955,018			28,475		Y
1051	Allowance for Uncollectible Taxes (credit)	-301,973					Y
1150	Accounts Receivable, Net	81,100	251,112	552,809	162,440		Y
1220	Lease Receivable, Net	460,434					Y
1260	Due from Other Governments	46,302			79,314		Y
1300	Due from Other Funds	72,148					Y
1410	Inventories	38,782		105,692		135	Y
1611	Temporarily Restricted Asset		785,933	764,696			Y
1710	Land Purchase and Improvements		400,000	124,367		5,000	Y
1730	Buildings		319,902	2,095,233		30,000	Y
1731	Accumulated Depreciation - Buildings		-56,608	-1,508,325		-1,875	Y
1740	Improvements other than Buildings		4,528,107	29,431,472			Y
1741	Accumulated Depreciation - Other Improvements		-2,741,613	-5,581,223			Y
1750	Furniture and Equipment		3,173,732	745,107		13,278	Y
1751	Accumulated Depreciation - Furniture & Equipment		-2,439,522	-747,807		-3,591	Y
1990	Other Assets		19,813	4,029,967			Y

LIABILITIES AND DEFERRED RESOURCE INFLOWS

Control	Description	General Fund	FDM2	FDM3	NMGov	NMEF	Sig
2010	Accounts Payable	220,377	33,900	90,288	103,189	1,252	Y
2020	Wages and Salaries Payable	116,252	18,660	27,974	1,469		Y
2070	Intergovernmental Payable		89,144	78,801			Y
2080	Due to Other Funds	22,234			72,148		Y
2250	Bonds Payable - Current		270,000	713,212			Y

Adjusting Entries

To enter, edit or browse adjusting entries, select Adjusting Entries from the Trial Balance main menu.

Enter, Edit or Browse Adjusting Entries

This is the screen for entering new adjusting entries, editing previously entered adjustments or simply browsing through the adjustments file.

Adjusting Entry Screen

Entering Items in the Adjusting Entry

To enter a new adjusting entry, click on the NEW option in the adjusting entry screen menu. **Please note: The adjusting entry number will automatically be assigned when you hit NEW. DO NOT enter an adjusting entry number.**

Both the client's account number and the EdMIS code must be entered for each record of the adjusting entry. If you enter the client's code and hit enter, the EdMIS code for that account will be retrieved from the Crosswalk file and automatically entered for you. It is possible to enter a new client account number and assign the EdMIS code in this screen. You will be advised that the account number is NOT in the crosswalk file. But if you choose to post the entry anyway you will be asked to enter the account name in a text box and the account will be added to the crosswalk.

Clicking the + and – will add or delete single rows in the adjusting entry grid. To delete the entire entry, you must select Delete from the menu. To add a New adjusting entry, you must select NEW from the menu

You may enter as many items in a single adjusting entry as you like. It is probably better, however, not to enter large numbers of items as that increases the potential for a problem to be encountered when the entries are posted to the trial balance file. You may add a row to the adjusting entry grid by either clicking on the + sign at the top of the screen **OR by hitting the down arrow or the tab key when in the last record of the grid.** You may delete records by clicking the - sign at the top of the screen. Remarks can be entered in the memo area to the right of the grid. The remark will be visible whenever the adjusting entry number is being viewed. They will print automatically on the adjusting entry report sorted by adjusting entry number. You are given the option of printing the remark whenever any account in the accompanying adjusting entry is printed in the report that is sorted by account number. When the record is posted, the Totals boxes at the bottom of the screen will be recalculated

Posting the Adjusting Entry

No records in the trial balance file are changed until you click the POST button on the Adjusting Entry screen. If any of the account numbers OR the EdMIS code numbers in the adjusting entry are not found in the crosswalk file, you will be alerted and asked if you wish to append it to the crosswalk file. If you indicate "YES", you will be asked to input the Account Name. If the response to the question to append the record is no, the adjusting entry will not be posted. At that point you may edit the codes in the entry or simply cancel the entry.

What can be done if the adjusting entry does not post correctly in the Trial Balance File but is correct in the Adjustments file?

When posting adjusting entries it is possible for some of the adjusting entries to be incorrectly posted. Usually the adjustment entry itself is correct. If this occurs, you can **re-post all the adjusting entries to the trial balance account by selecting <u>EDIT</u> from the Trial Balance Main Menu, and selecting the option to Re-Post the Adjusting Entries from the Adjustments File.**

Browse, Edit or Delete an Adjusting Entry

Click on the small arrow to the right of the Adjusting Entry Number box. A drop-down list of all adjusting entry number in the file will be available for you to select. Highlight the one you wish and click until the number appears in the box. The contents of that entry will be displayed in the grid. If you wish to Edit or Delete that entry, click on the appropriate menu option while the entry is being displayed.

Back-up the Adjustments File

An option in the drop-down menu provided when the ADJUSTMENTS option is selected in the Trial Balance Menu allows you to make a back-up file containing your adjustments data. If the adjustments file has been damaged, this routine will not work so that you should not overwrite a good file with a damaged file. To restore the back-up data, select the Restore Previously Backed Up Adjustment File option from the same drop-down menu. You will be asked if you wish to overwrite the current file with the backed-up file and if you wish to remove and re-post the adjustments in the trial balance file. Note: If you restore a file that is different from the last file posted to your trial balance file, you should certainly re-post the entries. Continue to back-up all of your data for each school district with the procedure you normally use to back up files.

Exporting Adjusting Entries

The last option in the Adjustments Menu option in the Trial Balance screen allows you to export the data for all adjusting entries using the Export Routine. You may export to an Excel file, a PDF file, a Word file, etc.

View Adjusting Entries for Each Account

To view a summary of all of the adjustments made to a single account or EdMIS code number, select the ADJUSTING ENTRIES option in the Trial Balance main menu and then select the second option in the drop down menu. The following screen will appear.

Using the navigator bar, scroll through each adjusted account **or** click on the magnifying glass icon to locate a specific account by **the account number.** When the account is displayed you will see the beginning balance, the total debit adjustments, the total credit adjustments and the ending balance at the top of the screen. Each adjusting entry that has affected this account will be displayed in the grid. As each adjusting entry record is highlighted, you will see the remarks or explanation that was made with the adjusting entry. Please note that beginning balance is NOT the amount at the beginning of the audit period. It is the amount imported into the trial balance before adjusting entries are entered.

This screen can be printed by clicking on the printer icon at the top of the screen.

Printed Reports of the Adjusting Entries

There are three reports available for the adjusting entries file. They are accessed under the REPORTS option in the Trial Balance main menu. Select the option for Adjusting Entry reports and then choose between the report sorted by adjusting entry number, the report sorted by EdMIS codes, or the report sorted by fund and adjusting entry number. The report sorted by EdMIS codes is grouped by Fund providing a summary of all adjustments made to each fund. Please note that the entire remark associated with each adjusting entry number is printed at the bottom of the listing for each adjusting entry number on the report sorted by ADJ number. In the report that is sorted by EdMIS codes, you may select the option to print the remark with each record.

Queries and Analysis

The QUERY option in the Trial Balance Main Menu allows you to select one of three options for query and analysis of data. These are the Budget to Actual Comparison, Query by Fund, Function and/or Object, and Prior Year Current Year Comparison.

Budget to Actual Comparison

This option allows for the comparison of budget to actual amounts either at the account level of at a choice of grouped levels. **Please note that you may also select a comparison of unfavorable results or of all variances – favorable or unfavorable! If the trial balance file is filtered, the routines will consider ONLY the filtered set.** The available menu options are as shown below.
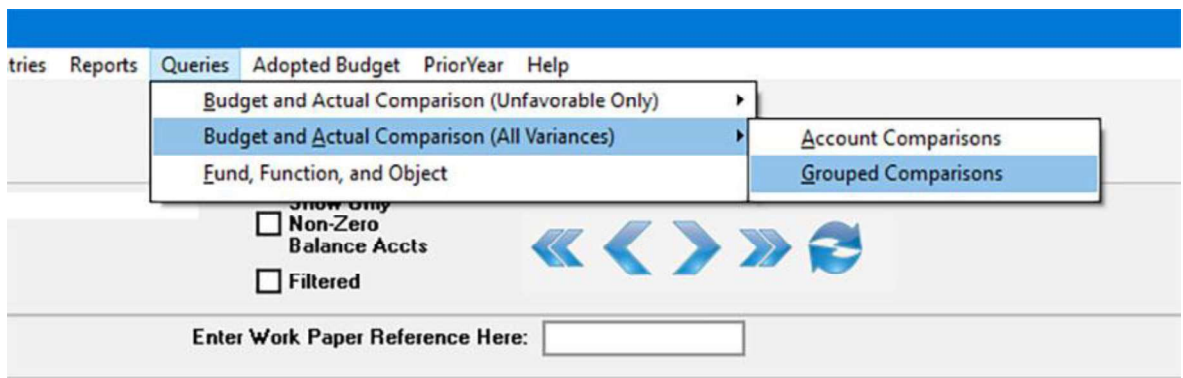
Of course, to use these options, the amended budget data must have been entered into the Trial Balance file. The screen below shows the selections available for grouping accounts for the comparison – again either unfavorable or favorable.
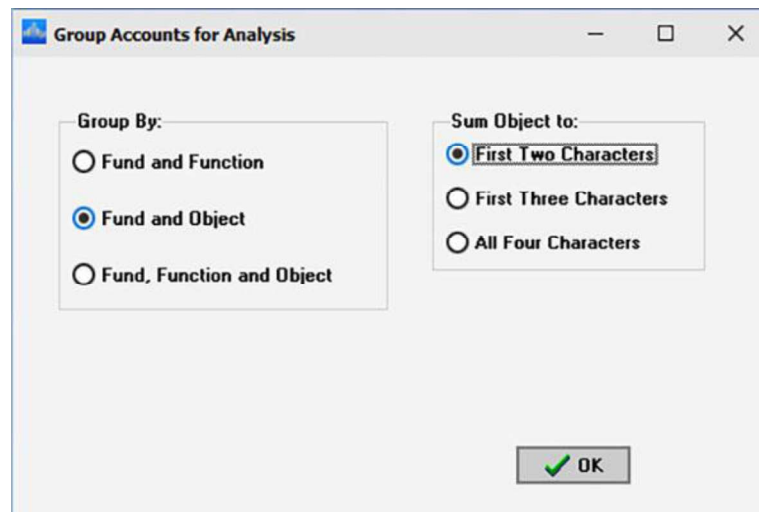
The criteria for the comparison between budget and actual for each account or by grouped accounts is selected from this screen:

In the example above, we have selected the comparison criteria of at least a 10 % variance AND an actual dollar amount variance of $5,000.

After entering the desired option along with the specified percentage and/or dollar variance, click the OK button. Export the data or print the report **OR create a PDF file** from the preview screen as described in the General Information Section.

Below is an example of a report created with this selection and performed on the filtered trial balance data. **Note that this is the option that prints all variances above our stated criteria. Any unfavorable variances are shown as a negative amount and in red.**

BUDGET/ACTUAL COMPARISON
GROUPED BY FUND AND OBJECT

10/24/2023

City of Anywhere, Texas   Fiscal Year 2023

Select for Percentage Variance Greater than : 10%   and the Variance is greater than: 5000

Fund	Fn	Obj	Balance	Amended Budget	Variance	Percent Variance
Fund:						
100 -		- 5200	107,658.51	41,090.00	66,568.51	162.01%
100 -		- 5400	497,984.61	568,300.00	(70,315.39)	(12.37)%
100 -		- 5500	232,232.89	282,220.00	(49,987.11)	(17.71)%
100 -		- 5600	363,129.59	180,460.00	182,669.59	101.22%
100 -		- 5700	13,803.13	456,180.00	(442,376.87)	(96.97)%
100 -		- 6100	4,179,447.67	4,805,420.00	625,972.33	13.03%
100 -		- 6300	133,143.10	204,545.00	71,401.90	34.91%
100 -		- 6500	350,466.91	391,980.00	41,513.09	10.59%
100 -		- 6700	72,161.84	53,811.00	(18,350.84)	(34.10)%
100 -		- 6900	130,222.14	0.00	(130,222.14)	(100.00)%
100 -		- 7900	298,896.15	264,200.00	34,696.15	13.13%
200 -		- 6700	10,421.90	322,900.00	312,478.10	96.77%
201 -		- 5100	201,738.57	175,000.00	26,738.57	15.28%
203 -		- 5600	12,183.70	0.00	12,183.70	100.00%

Query by Fund, Function, or Object

There are several query routines which can be selected from the QUERIES / FUNCTION and/or OBJECT menu selections. Choose from the radio boxes at the left of the Query Screen.

The options include: Selected Function Only; Selected Object Only; or Object and Function. When entering your selection, remember you may use the wildcard character %. For example, if you wish to obtain the sum of all 6100 accounts, you could enter 61%%.

Export Query Results

You may export the query results to a variety of other types of files including Excel, PDF, Word, ASCII, dbase

and others, by clicking the EXPORT button at the top of the screen and following the instructions as described in the General Instructions section of this manual.

Print Query Results

Preview and/or print the Query Results report by clicking the PRINT BUTTON at the top of the screen. **The printed report will give subtotals and totals on the query results.** Remember that you can create a PDF file from the Print Preview screen by selecting the Adobe Printer. If you create a PDF file by exporting, the subtotals and totals will not appear.

Prior Year Data – Queries and Report

Prior year data can be imported from your prior year AUDIT-CITY files. If you do not have files from the prior year, you can use the account codes from the current year trial balance to import the account and EdMIS codes into the prior year data file and then hand enter the data. If it is possible for you to obtain the prior year balances in an ASCII file with the client's account code, we may be able to import the information for you. You should email the ASCII file (or Excel) file to email@edmis.com and request assistance.

Import Data into Prior Year Data File

In the Trial Balance main menu, select the IMPORT option from the Trial Balance menu. A box will appear to determine the drive and path where the last year's AUDIT-CITY trial balance file is saved. NOTE: Only the drive and directory path must be selected and should appear in the box at the top of the screen. The file name is not selected, as the two files from which data will be imported must be named TB18.dat and Fundlist.dat. Data will be imported into the prior year data file in the current year data folder. The original data file is not used.
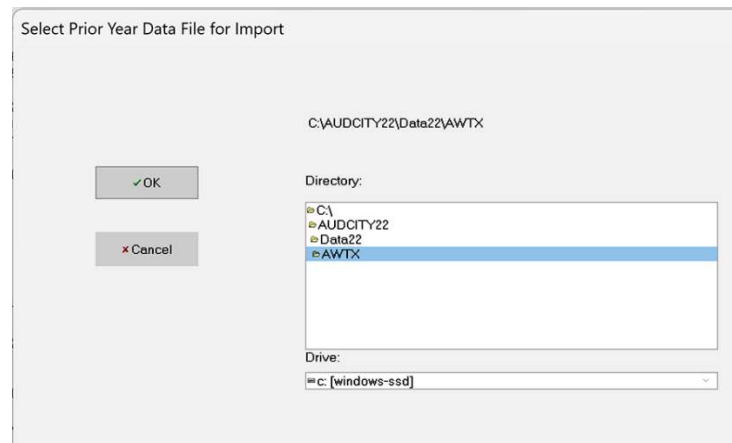
Import Account Codes and Hand Enter Balances into Prior Year Data File

If you do not have AUDIT-CITY data files for the selected entity, you may import the account numbers and names and the EdMIS codes from the crosswalk file and then hand enter the data. To do this, select the PRIOR YEAR menu option and click on the first option to Create, Enter or Edit Prior Year Data. **If the file has not been previously created, you will receive a message asking if you wish to import the account information from the Crosswalk File.** If you respond "YES" to this question, the account number, account name and EdMIS control codes will be imported from the Crosswalk file into the Prior Year file. Once the account numbers, EdMIS codes and account names are in the Prior Year data file, you may return to the file to enter the prior year balances by clicking on the same menu option.

Recreate the Prior Year Data File

You may recreate the Prior Year Data file by clicking on the PRIOR YEAR option in the Trial Balance main menu and then clicking the option to RECREATE the Prior Year File. In this case you will again be asked if you wish to import the account information from the Trial Balance File.

Edit the Prior Year Fund List

When you create the Prior Year data file, a fund list will be created also containing the funds in your current year fund list. To edit this prior year fund list, go to the option to Create, Enter or Edit data in the Prior Year Data file option. The following screen will be displayed.

The Prior Fund list option in the menu on that screen will take you to the Prior Year fund list. You may add funds, delete funds and/or change fund names.

Prior Year and Current Year Queries and Reports

From the Trial Balance Menu, select the PRIOR YEAR option in the Trial Balance main menu and from the drop-down menu select the second option – View Prior Year and Current Data.

Selecting this option creates a temporary data table bringing current year data and prior year data together. Once in this data table, the user can print report, export data and run analyses comparing for variances by percentage, percentage and dollar amounts, or percentage or dollar amounts. There is an option in the Reports Menu to print reports organized by the EdMIS Reporting Codes for Exhibits C1, C3, D1, and D2. A predefined query option is also available.

Filter this data by fund by clicking the filter check box and selecting the fund and/or function you wish to view. You may also set this filter to export, print and/or query the content of the current year – prior year file.

The Prior Year/Current Year data screen

Account	FD	FN	OBJ	Balance	Prior	Variance	Percent	Account Name
00100-1001	100	000	1010	4,953,645.99	4,320,990.41	632,655.58	14.64 %	BANK BALANCE
00100-1004	100	000	1010	550.00	605.00	(55.00)	(9.09)%	PETTY CASH - MUNICIPAL COURT
00100-1006	100	000	1010	250.00	275.00	(25.00)	(9.09)%	PETTY CASH - FINANCE
00100-1007	100	000	1010	(1,950.00)	55.00	(2,005.00)	(3,645.45)%	PETTY CASH - P/D RECORDS CLERK
00100-1010	100	000	1010	100.00	110.00	(10.00)	(9.09)%	PETTY CASH
00100-1011	100	000	1010	(100.00)	(110.00)	10.00	(9.09)%	PETTY CASH
00100-1012	100	000	1010	110,000.00		110,000.00	100.00 %	PETTY CASH
00100-1024	100	000	1010	50.00	55.00	(5.00)	(9.09)%	PETTY CASH - ANIMAL CONTROL
00100-1050	100	000	1010	100.00	110.00	(10.00)	(9.09)%	PETTY CASH - LIBRARY
00100-1052	100	000	1010	200.00	220.00	(20.00)	(9.09)%	PETTY CASH - HEALTH DEPARTMENT
00100-1099	100	000	1010		300.00	(300.00)	(100.00)%	BANK BALANCE - BOND & COUPON
00100-1201	100	000	1150	2,084.01	1,875.61	208.40	11.11 %	ACCOUNTS RECEIVABLE
00100-1202	100	000	1150	26.00	23.40	2.60	11.11 %	EST UNCOLLECTABLE A/R
00100-1206	100	000	1150	1,421.25	1,279.13	142.12	11.11 %	ACCOUNTS RECEIVABLE RETURNED
00100-1208	100	000	1150	193,922.54	174,530.29	19,392.25	11.11 %	ACCOUNTS RECEIVABLE EMS
00100-1209	100	000	1150	(116,353.52)	(104,718.17)	(11,635.35)	11.11 %	EST UNCOLLECTIBLE
00100-1210	100	000	1050	435,150.90	478,665.99	(43,515.09)	(9.09)%	TAXES RECEIVABLE
00100-1211	100	000	1050	519,866.64	467,879.98	51,986.66	11.11 %	DELQ TAXES RECEIVABLE
00100-1212	100	000	1051	(301,972.89)	(271,775.60)	(30,197.29)	11.11 %	EST UNCOLLECTABLE TAXES
00100-1218	100	000	1260	23,365.46	21,028.91	2,336.55	11.11 %	A/R - HALE COUNTY
00100-1219	100	000	1260	6,186.21	5,567.59	618.62	11.11 %	ACCOUNTS RECEIVABLE - P.I.S.D.
00100-1222	100	000	1220	460,433.53		460,433.53	100.00 %	LEASE RECEIVABLE
00100-1244	100	000	1260	16,749.97	15,074.97	1,675.00	11.11 %	GRANTS RECEIVABLE TDH
00100-1310	100	000	1010		200.00	(200.00)	(100.00)%	TIME DEPOSITS
00100-1404	100	000	1410	26,352.76	23,717.48	2,635.28	11.11 %	INVENTORY MATERIAL & SUPPLIES

In the screen above, the filter has not been set. If the filter were set, there would be a check mark next to the label "Filtered". Note that the file contains the amount of the variance and the percent of the variance as fields which can be exported into an Excel file.

Reports for Prior Year and Current Year Data

Selecting the Report option in the Prior Year/Current Year Screen allows you to select from three types of reports - the Prior Year Current Year reports, lead sheets, and the Cash Comparison report.

Current Year and Prior Year Comparisons

There are two options - a report with grouped data grouped to the fund, function, and object levels and an account detail option giving a report for each account. The detailed report provides **both the EdMIS control codes and the client's account number.** Both reports give the current year adjusted balance, the prior year balance, the amount of the variance (current year less prior year) and the percent of the variance relative to the prior year.

Lead Sheet Reports by EdMIS Reporting Codes and for Selected Object Codes

This option allows you to select from two options. Selecting the EdMIS Reporting Code option allows you to select from the control codes used in Exhibits C1 and C3 for governmental funds and in Exhibits D1 and D2 for proprietary funds.
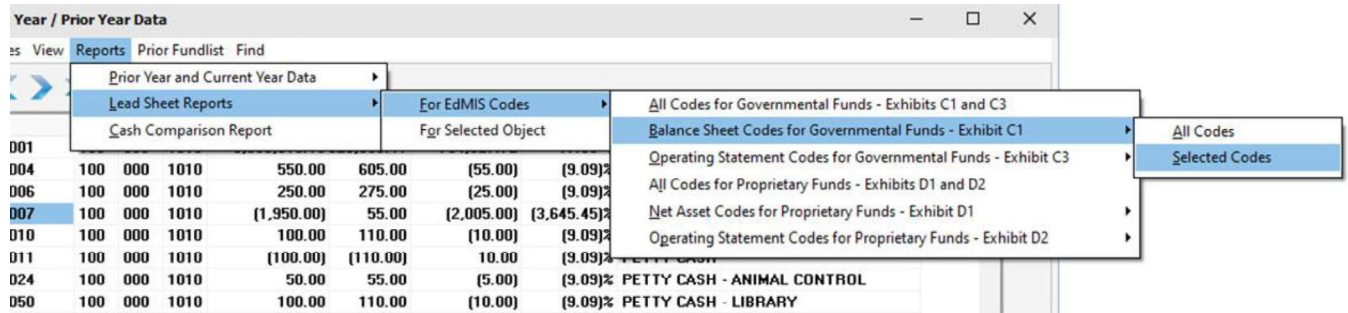
When you select the option for all codes for governmental funds or all codes for proprietary funds, the report can either be printed or exported. The data for all control codes used in these exhibits will be included in the reports.

When you select the options for balance sheet/net asset codes or for operating statement codes, you will then have to choose between including all of the codes for that particular exhibit and selecting specific codes for the report. In either choice, the following screen will appear.
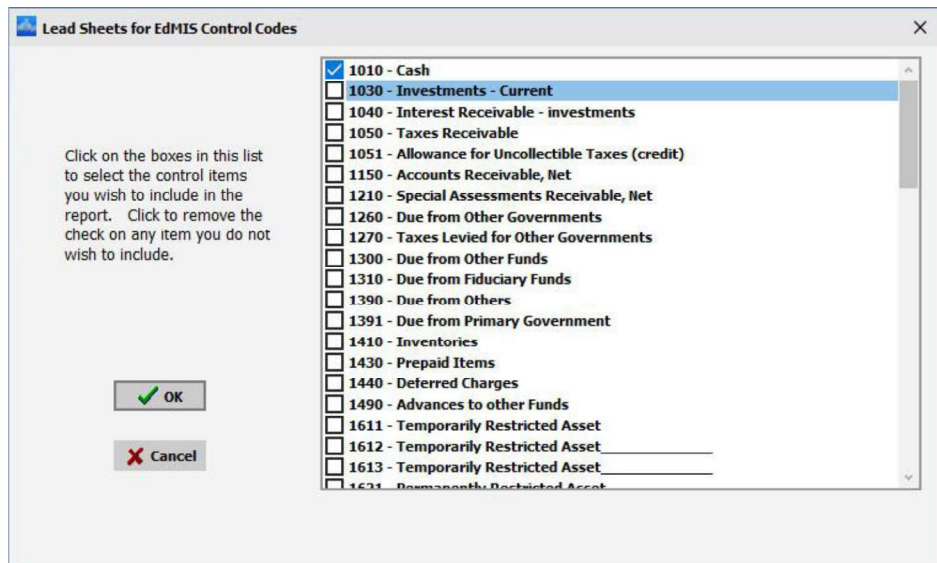
When your selection is made, click OK. Please be prepared to wait while the report data is gathered. When it is finished, the box allowing you to select Print or Export will appear.

For the PY/CY reports, the variance and percentage variance are included in the reports. Each new control code begins a new page.

City of Anywhere, Texas   10/24/2023

<u>Control Code</u>   1010   Cash and Cash Equivalents

EdMIS Codes	Account No.	Account Name	Balance	Prior Year	Variance	Percent Variance
<u>General Fund</u>						
<u>Fund:</u> 100 General Fund						
100 - 000 - 1010	00100-1001	BANK BALANCE	4,953,645.99	4,320,990.41	632,655.58	14.64%
100 - 000 - 1010	00100-1004	PETTY CASH - MUNICIPAL COURT	550.00	605.00	(55.00)	9.09%
100 - 000 - 1010	00100-1006	PETTY CASH - FINANCE	250.00	275.00	(25.00)	9.09%
100 - 000 - 1010	00100-1007	PETTY CASH - P/D RECORDS CLERK	(1,950.00)	55.00	(2,005.00)	3,645.45
100 - 000 - 1010	00100-1010	PETTY CASH	100.00	110.00	(10.00)	9.09%
100 - 000 - 1010	00100-1011	PETTY CASH	(100.00)	(110.00)	10.00	9.09%
100 - 000 - 1010	00100-1012	PETTY CASH	110,000.00	-0-	110,000.00	N/A
100 - 000 - 1010	00100-1024	PETTY CASH - ANIMAL CONTROL	50.00	55.00	(5.00)	9.09%
100 - 000 - 1010	00100-1050	PETTY CASH - LIBRARY	100.00	110.00	(10.00)	9.09%
100 - 000 - 1010	00100-1052	PETTY CASH - HEALTH DEPARTMENT	200.00	220.00	(20.00)	9.09%
100 - 000 - 1010	00100-1099	BANK BALANCE - BOND & COUPON	-0-	300.00	(300.00)	100.00%
100 - 000 - 1010	00100-1310	TIME DEPOSITS	-0-	200.00	(200.00)	100.00%
Total for Fund 100			5,062,845.99	4,322,810.41	740,035.58	17.12%
Total General Fund			5,062,845.99	4,322,810.41	740,035.58	17.12%
<u>Non-major Governmental Funds</u>						
<u>Fund:</u> 200 Capital Improvement Fund						
200 - 000 - 1010	00200-1001	BANK BALANCE	442,673.54	376,272.51	66,401.03	17.65%
<u>Fund:</u> 201 Hotel-Motel Occupancy Tax Fund						
201 - 000 - 1010	00400-1001	BANK BALANCE	96,556.29	99,837.56	(3,281.27)	3.29%
<u>Fund:</u> 203 Street Improvement Fund						
203 - 000 - 1010	00700-1001	BANK BALANCE	362,564.34	325,507.51	37,056.83	11.38%
<u>Fund:</u> 204 Economic Development Revolving Loan Fund						

Cash Comparison Report

This option creates a report comparing prior year and current year data at an account-by-account level for all cash accounts assuming all cash accounts in the Trial Balance and Crosswalk have been assigned an EdMIS code for cash. The report is subtotaled by object code. It gives the current year adjusted balance, the prior year balance, the amount of the variance (current year less prior year) and the percent of the variance relative to the prior year.

Queries in the Prior Year/Current Year File

The query option allows for three choices – Account comparisons or grouped comparisons and a predefined query routine where you select the fund, function and object.

 If the grouped comparison is selected, just like in the budget to actual routine, the level of grouping must be selected. If the object level is selected, either alone or with the function level, you will be asked to indicate whether you wish to group to the first two characters, the first three characters or all four characters of the object code.   Once these selections are made you will be asked to enter your comparison criteria. This screen is identical to the one used in the budget to actual comparison.

Once the report is formed, you are given the choice to either print the report as shown below or to export the data.

Using a filtered data set, we selected the option to compare the prior year and current year with grouped data. We selected the option to group by fund, function and object and chose the first two characters in the object. We then selected the criteria of 10% and $5,000. The report is shown below. Remember that this can also be exported.

PRIOR YEAR/ACTUAL COMPARISON
City of Anywhere, Texas
Fiscal Year 2023
Filtered by (fund = '200' or fund = '201')

10/24/2023

Select for Percentage Variance Greater than : 10%   AND the Variance is greater than:5000

Control Code	Account No:	Account Name	Balance	Prior	Variance	Percent Variance
Fund: 200						
200 000 1010	00200-1001	BANK BALANCE	442,673.54	376,272.51	66,401.03	17.65%
200 000 3470	00200-3030	RESERVE FOR CAPITAL IMPROVEMNT	(429,463.98)	-0-	429,463.98	100.00%
200 000 3550	00200-3001	FUND BALANCE	(5,351.97)	-0-	5,351.97	100.00%
Fund: 201						
201 000 3490	00400-3021	FUND BALANCE - RESERVED	(69,485.45)	-0-	69,485.45	100.00%
201 000 5131	00400-5152	MOTEL USERS TAX	(201,738.57)	(181,564.71)	(20,173.86)	11.11%
201 000 8911	00400-5864	TRANSFER TO THEATRE ARTS	31,000.00	24,800.00	6,200.00	25.00%
201 190 6500	00403-6529	CONVENTION AND VISTORS	128,703.00	100,865.80	27,837.20	27.60%

Exporting Prior Year and Current Year Data

The File option in the menu on the Prior Year Current Year Screen provides a drop-down menu with the EXPORT option as one of the selections. You may also click on the icon. Use this if you wish to export both the prior year and current year data along with the account code excluding the fiscal year. The detailed instructions for exporting are contained in the General Instructions section.

Report Generator Program

Loading the Report Generator

Go To Programs menu in the Main Screen menu **or** by clicking on the speed button with the [icon] icon. The Report Generator Main Screen will be loaded.

Remember you must select the school you wish to work on before you are allowed to go to the Report Generator Program!

Report Generator Program Main Screen

All operations in the Report Generator Program are accessed through the menu options on this screen – the **Report Generator Main Screen. Note that data in these files can only have data imported into them and data hand entered and edited in them by accessing the options in the Data Files menu.**
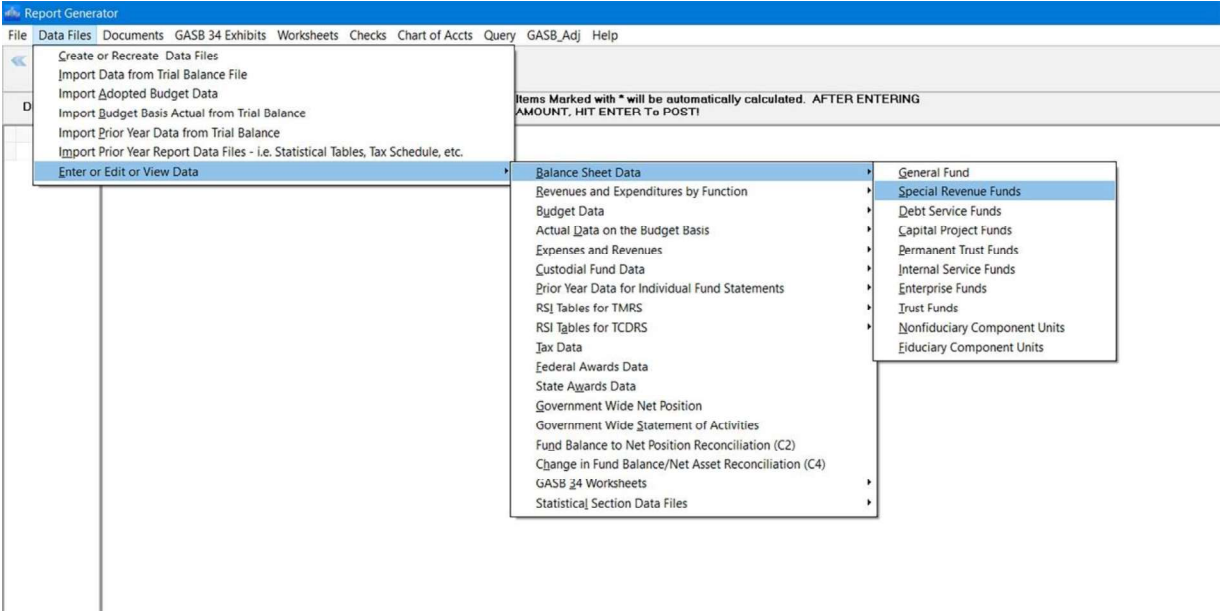
Overview of the Report Generator Program

Navigating through the Report Generator Program is more difficult with the requirements of GASB 34. In addition to collecting data from the audit of the client's accounting records for the fund statements, there is also the requirement for documenting the conversion and consolidation of that data to prepare the government wide

statements. Understanding the procedure for performing the conversion from modified to full accrual data for governmental funds will help explain the organization and data flow in the AUDIT-CITY Report Generator.

Prepare the Fund Financial Statements First! The key to data location and the consolidation and conversion procedure is the knowledge that the fund financial statements **must be completed before the government wide statements can be prepared.**

Steps for Producing the Annual Report

The steps necessary for producing the Exhibits in the Annual Report will simply be listed here. Each of these procedures is more completely discussed in the appropriate sections of this chapter.

1. Create the data files using the Data Files/Create or Recreate Data files.

2. Gather data into the data files

    - Import Data from the Trial Balance file including the amended budget data if it is in the Trial Balance file. **BE SURE YOUR DATA IN TRIAL BALANCE IS CORRECT. Check the status of each fund type and/or fund to be sure the balance on that report is zero!**

    - Hand-enter data in data files where information cannot be imported from the trial balance. (For example, the information for the Statement of Cash flows must be hand entered and data in most of the statistical tables must be hand entered.) **Don't forget to hand enter the data for the component units if applicable.**

    - Check all data files for accuracy and rounding corrections.

3. Print the Fund Financial Statements. Check for consistency and necessary corrections in the underlying data files. **Run the CHECK Routine!**

4. Complete the Fund to Government Wide Worksheet for governmental funds.   This is the consolidation and conversion procedure necessary to convert the modified accrual data of the governmental fund financial statements to the accrual data for the government wide. Several of the worksheets may be prepared to develop and/or document the adjustments made in this worksheet. These include the Depreciation worksheet, the Due-to-due-from worksheet, and the Internal Service Fund worksheet.

5. Complete the Revenue Grants worksheet and the User Charges worksheet for Governmental funds.

6. If there are enterprise funds supported by one or more internal service funds, complete the Enterprise Fund Worksheet to Consolidate Internal Service Funds.

7. If the enterprise fund has capital grants, complete the grants worksheet for enterprise funds.

8. Complete the General Revenue worksheet.

9. Check the data in the Government Wide Net Assets file and the Government Wide Statement of Activities file. **Note: The data in these worksheets are linked to the Fund to Government Wide worksheet and the three revenue worksheets.**

10. Print the Government Wide statements and again run the CHECK routine.

11. Prepare the Reconciliation statements and the documents (notes, MD&A, etc.).

Please note that if any information is changed in the data files producing the fund financial statements, one or more of steps 4-9 will have to be repeated. For example, any change in government fund data will require that the fund statements be reprinted and that the fund to government wide work sheet be revised as necessary. It may even be necessary to edit a previously entered adjusting entry made in this worksheet. When the worksheet is closed, the revised government wide information will automatically revise the Government Wide Statement of Net Assets file and the General Revenue sheet. If there has been a change in revenues, **be sure to open and check the data in the General Revenue Work sheet so that these changes will update the Government Wide Statement of Activities data file.**

Creating Data Files

*The fund list, the object code list and the function list **MUST** be edited and should be correct before the data files are created.*

Before you can create and print the Exhibits for the Annual Financial Report, the data files must be created and data entered. If the function list has been edited and if the Fund List has been edited showing only those funds that must be included in the exhibits and showing ALL funds that must be included, you may proceed with creating the data files.

Select the DATA FILES option in the Report Generator Main Menu and then select Create or Recreate Data Files. You will be taken to the Create Screen.

After selecting which data files you wish to create, click the OK button. You will be advised as the files are being created. If you have selected a file which has already been created, you will be asked if you wish to overwrite the file.

NOTE: The data files for the statistical tables are not created through this screen. They are created ONLY when you select them for entering or editing data.

When should I recreate data files?

You do not need to recreate the data files when you re-import data from the trial balance file. You may import data from the trial balance file as many times as you like. You should re-create data files if (1) you have changed the funds in your fund list or (2) if you have changed your designation of major funds on the fund list. In the first case you will need to recreate the Report

Information File as well as the affected data files. In the second case you need only to recreate the Report Information File.

Data Files

The following data files will be created:

Report Information File -

This file stores information about the column titles for each exhibit. It is automatically created the first time you create your data files. **It should be recreated if you change the funds (number of funds or the fund number or type) or if you change your designation of a major fund.**

Exhibits File -

This file stores information about the exhibit titles, page numbers, and exhibit numbers for each exhibit. This file is automatically created when you create the data files.

Code Description Code Tables -

These files are automatically created when you finish the coding in your crosswalk file. **Remember that any change in the crosswalk file, particularly adding an object code, these will be recreated when you leave the crosswalk file. You are ONLY able to add object codes to the object code list by clicking on the icon or menu option in the crosswalk file to edit the object code list.** These code files do much more than just store the description of each control code. They are also the basis for importing data from the trial balance to be reported in the exhibits. There are two files for governmental funds and two files for proprietary and 2 files for fiduciary type funds.

Again, the primary purpose of the Description Code Tables is to store the information necessary to create the queries to populate your data tables in the Report Generator. They also ensure that a particular code number used in one exhibit cannot have a different description when used on another exhibit.

Data Files for Fund Financial Statements and Other and Combining Schedules

These tables are structured by data type and fund type.
1) General Fund Balance Sheet Data (GFBal)
2) General Fund Revenue/Expenditure- Actual, Amended Budget, and Adopted Budget (GFExp)
3) Special Revenue Fund Balance Sheet Data (SRFBal)
4) Special Revenue Fund Expenditure/Revenues - Actual (SRFExp)
5) Special Revenue Fund Expenditure/Revenues - Amended Budget (SRFBud)
6) Special Revenue Fund Expenditure/Revenues – Adopted Budget (SRFAdopt)
7) Special Revenue Fund Actual Expenditures on Budget Basis (SRFBB)
8) Debt Service Fund Balance Sheet Data (DSBal)
9) Debt Service Fund Expenditure/Revenues - Actual (DSExp)
10) Debt Service Fund Expenditure/Revenues – Amended Budget (DSBud)
11) Debt Service Fund Expenditure/Revenues -Adopted Budget (DSAdopt)
12) Debt Service Fund Expditures/Revenues – Actual on Budget Basis (DSBB)
13) Capital Projects Fund Balance Sheet Data (CPBal)
14) Capital Projects Fund Expenditures/Revenues - Actual (CPExp)
15) Capital Projects Fund Expenditures/Revenues - Budget (CPBud)
16) Capital Projects Fund Expenditures/Revenues – Adopted Budget (CPAdopt)
17) Capital Projects Fund Expenditures/Revenues – Actual on Budget Basis (CPBB)
18) Permanent Fund Balance Sheet Data - (ETBal)
19) Permanent Fund Expenditures/Revenues - Actual (ETExp)
20) Permanent Fund Expenditures/Revenues – Amended Budget (ETBUD)
21) Permanent Fund Expenditures/Revenues – Adopted Budget (ETAdpopt)
22) Permanent Fund Expenditures/Revenues – Actual on Budget Basis (ETBB)

23) Enterprise Fund Balance Sheet Data - (EFBal)
24) Enterprise Fund Expenses/Revenues/Cash Flow Data - (EFExp)
25) Enterprise Fund Expenses/Revenues/Amended Budget – (EFBUD)
26) Enterprise Fund Expenses/Revenues/Adopted Budget – (EFAdopt)
27) Enterprise Fund Expenses/Revenues/Actual on Budget Basis – (EFBB)
28) Internal Service Fund Balance Sheet Data - (ISBal)
29) Internal Service Fund Expenses/Revenues/Cash Flow Data - (ISExp)
30) Internal Service Fund Expenses/Revenues/Amended Budget – (ISBUD)
31) Internal Service Fund Expenses/Revenues/Adopted Budget – (ISAdopt)
32) Internal Service Fund Expenses/Revenues/Actual on Budget Basis – (ISBB)
33) Trust Fund Balance Sheet Data - (NEBal)
34) Trust Expenses/Revenues/Cash Flow Data - (NEExp)
35) Trust Fund Budget Accounts – Amended (NEBUD) and Adopted (NEAdopt)
36) Trust Fund Expenses/Revenues – Actual on Budget Basis – (NEBB)
37) Custodial Fund Data - (CFBAL and CFExp)
38) Fiduciary Component Unit Balance Sheet Data – (FCBal)
39) Fiduciary Component Unit Revenues and Expenses - (FCExp)
40) RSI Schedule for TMRS Pension Plan
41) RSI Schedule for TMRS OPEB Plan
42) RSI Schedule for TCDRS Pension Plan
43) RSI Schedule for TCDRS OPEB Plan
44) Schedule of Federal Financial Assistance - (Federal)
45) Schedule of State Financial Assistance – (State)
46) Tax Schedule Data - (Tax)
47) Reconciliation Table for Fund Balance/Net Assets – (AssetRec)
48) Reconciliation Table for Change in Fund Balance/Change in Net Assets

Data Files Required for the Government Wide Exhibits

1) Government Wide Statement of Net Assets – (GovAsst)
2) Government Wide Statement of Activities – (GovAct)
3) Non-fiduciary Component Unit Balance Sheet Data – (CUAsset)
4) Non-fiduciary Component Unit Revenues and Expenses Data (CUAct)

Worksheet Files to Document the Fund to Government Wide Consolidations and Conversions

1) Fund to Government Wide Worksheet – (Balwork)
2) General Revenue Worksheet – (Revwork)
3) Depreciation Worksheet – (Depwork)
4) Grant Revenue Allocation Worksheet for Governmental Funds – (RevGrant)
5) User Charges Revenue Worksheet – (RevDirct)
6) Due-to-due-from Worksheet – (DueToFrm)
7) Internal Service Fund Worksheet for Governmental Funds – (IntSrWS)
8) Enterprise Fund Internal Service Fund Consolidation – (EFCon)
9) Enterprise Fund Grant Revenue Worksheet – (EFGrant)

Data File for Statistical Tables

The data files for the statistical tables are not created through the CREATE files routine. Because these are only included in a complete CAFR, we have chosen to create these files ONLY when you select the table option from the ENTER, EDIT or VIEW choice in the DATA FILES menu.

Codes for GASB 68

GASB 68 requires the governmental entity to report in the Government Wide Statements the net pension liability or asset and associated deferred resource flows related to pensions offered to employees of the governmental entity.

AUDIT-CITY has adopted the following codes to be used for GASB 68 implementation.

- 1800 – Net Pension Asset
- 2580 – Net Pension Liability
- 1997 - Deferred Resource Outflow Related to Pension
- 2602 - Deferred Resource Inflow Related to Pension

Most cities in Texas are participants in the TMRS retirement plan. Counties may be members of the TCDRS retirement plan. Both of these are multiple employer agent plans. As such they must provide to each city or county specific information regarding the entity's net fiduciary position and their total and net pension liability. TMRS gives examples of the type of information that is provided along with very good instructions as to how to implement the reporting requirements for GASB 68. These can be found using this link.

http://www.tmrs.com/GASB_Resources.php

Worksheet for GASB 68 Adjusting Entries

EdMIS has developed a worksheet to assist you in preparing the entries in the fund to government wide worksheet for the implementation of GASB 68. This is an Excel worksheet and will be downloaded into the installation folder when AUDIT-CITY is installed. Please note: There may be some additional entries as discussed by TMRS. This worksheet is to assist you. In the worksheet, enter only the items in green. The adjustments will be calculated from this. Note also the reconciliations provided at the bottom of the worksheet. A print out of the worksheet is provided on the following page.

RSI Schedules and Notes for GASB 68

There are data files for you to create the two required schedules for RSI related to Pension. One set for the TMRS plan and one for the TCDRS plan. The recommended note from TMRS to the financial statements regarding the pension plan is provided in the Documents part of the Report Generator. Please note also the Notes to the Schedule of Contributions. These notes can be created for you in the Documents section of the Report Generator.
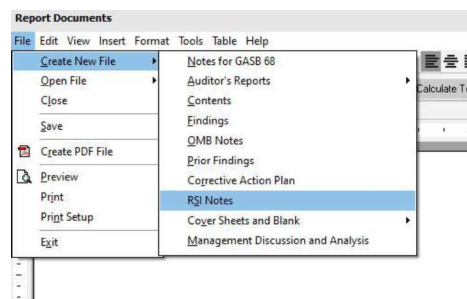
Select RSI notes to create and print the Notes to the Schedule of Contributions. Select Notes to create the sample pension note.

A worksheet to assist you in developing the required fund to government wide adjusting entries related to GASB 68 will be provided.

Codes for GASB 75

GASB 75 requires the governmental entity to report in the Government Wide Statements the net OPEB liability or asset and associated deferred resource flows related to Other Post-employment Benefits offered to employees of the governmental entity.

AUDIT-CITY has adopted the following codes to be used for GASB 75 implementation.
- 1810 – Net OPEB Asset
- 2585 – Net OPEB Liability
- 1998 – Deferred Resource Outflow Related to OPEB
- 2603 – Deferred Resource Inflow Related to OPEB

Most cities in Texas are participants in the TMRS retirement plan. Please Note: If these cities also participate in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage, and this is effective for fiscal years beginning after June, 2017, the details of this plan MUST be reported as per GASB 75. Please refer to the TMRS "GASB 75 Employer Reporting Guide" which is available on the TMRS web page.   AUDIT-CITY contains a worksheet to calculate the adjusting entries necessary for GASB 75.

AUDIT-City contains an excel worksheet for you to enter the information from the reporting package from TMRS for your city's participation in the SDB plan. The worksheet is placed in the installation folder when you install the software.

The Schedule for this program presented in RSI is different from the Schedule related to the TMRS pension. This is an unfunded OPEB plan and there are no investments. The report is entitled "Schedule of Change in Total OPEB Liability and Related Ratios'. An example is in the sample financial statements in Appendix B in this manual. It is Exhibit G-10.

Entering and Editing Information in Data Files for Fund Financial Statements

Data can be entered directly into the Data files or it can be imported from the data contained in the Trial Balance File.

Importing Data from Trial Balance Files

To import data for all or specifically chosen data files, select the DATA FILES/IMPORT DATA FROM TRIAL BALANCE options in the Report Generator Main Screen Menu. You will be shown a screen for selecting the files into which you wish to import data.

Import from Trial Balance Screen

Do not recreate files when you re-import data unless there has been a change in the number of funds included with that fund type.

Select ALL FILES the first time you import data. After that only select the files containing data you have revised in the Trial Balance File since your last import. Remember if you have added funds since the files were created, you must recreate the appropriate data files so that the new funds are included in the data file. Similarly, if you have deleted funds, you must recreate the data file so that these funds no longer appear as a column in the data file! **If you do this, be sure to recreate the Report Information file as well.**

This procedure could take some time depending on the size of your trial balance file and the speed of your machine. You will be advised on the screen as each file is being filled with data. You will also be advised if there are fund types that you do not have in your fund list or trial balance file.

The data files are calculated as the data is imported.

Importing Data from Prior Year Report Files

Prior year data is not included in the annual report. It does, however, appear in the notes. Importing data from last year's reports allows you to do one or more of the following:

1. Import the tax information from your last year's Exhibit C-1.

2. Import data from the depreciation worksheet.

3. **Import the beginning of the year Long Term Debt and Capital Items ONLY from you last year's Fund to Government Wide Worksheet! Adjusting entries will be created which you may edit if necessary. (Note: If you select this option, do not select option 4). NOTE: The beginning of the year data related to the GASB 68 and GASB 75 are NOT included. There are additional adjusting entries recommended in the GASB 68 and GASB 75 worksheets to add this to the other adjustments so that they can all be posted in the GASB 68 column and the GASB 75 column in the fund to government wide worksheet.**

4. **Import All GASB Fund to Government Wide Adjustments (Note: If you select this option, you should not select option 3.)**

5. Import data from the prior year RSI schedules for GASB 68 and for the GASB 75.

6. Import last year's data tables for the reconciliation statements – C2 and C4.

7. Import prior year data for Statistical Tables S-1 and S-2 from last year's Exhibit B-1 – the Government Wide Statement of Activities.

8. Import data from Statistical Tables S-3, S-4 and/or S-5 if they were prepared last year.

When you select this option, you will be taken to a screen to select which data you wish to import and to find the correct path where last years' report files are saved.

Once the path has been selected and appears in the box at the top of the tree and once you have selected at least one of the items, click OK. The data will be imported. **You will need to enter the current year information directly in the tax data file, Statistical Tables 3, 4 and 5, as only the beginning of the year information for the prior years is imported from last year's tax report. All prior year data will be imported**

into the RSI schedules for GASB 68 and GASB 75. **Current year data must be entered for these schedules and, of course, in the statistical tables. The depreciation schedule should be recalculated to reflect the change in the fiscal year from 2021 to 2022. Remember to edit the Reconciliation Tables – C2 and C4 and be sure you edit the adjusting entries imported into the GASB 34 Adjustments.**

Editing and Manually Entering Data

Data is entered and/or edited in each data file by selecting the ENTER, EDIT or VIEW option in the Data Files Option of the Report Generator Main Screen Menu. Then select which data file you wish to view or edit. The data will be displayed in a grid on the Report Generator Main Screen. The name of the data file will be displayed in the bottom left corner of the screen and the city or county name will be displayed in the bottom right corner. There are some specific things to remember which are common to all of the data files. **Note: If you must hand enter the adopted budget data, enter it in the Report Generator and only for those funds where the budget comparison is required.**

Calculating Totals

Entering data in the cell of the grid automatically puts the table in the edit mode. Enter numbers **without** any commas or dollar signs. After entering the correct amount, hit the ENTER key. This will automatically calculate the totals for the data file.

Before leaving the data file, it is a good idea to also click on the Calculate button at the top of the screen. You may have moved the down arrow key posting data in a cell, in which case the totals would not calculate. Clicking the Calculate Button recalculates the entire data file.

Adding Rows

Remember to use control codes that will cause the row to appear in the order in which you wish it to print!

Add rows to the data file by clicking the + sign in the navigator bar. **Be certain to enter the new control code! If you try to post without this, you will receive a error message, as the control code is required! Also remember to add the description of the new code you have used. Enter this in the box labeled description at the top of the screen. IF YOU ADD A NEW CONTROL CODE IN ONE DATA FILE, YOU SHOULD ADD THAT CODE IN ALL LIKE DATA FILES EVEN THOUGH THERE WILL BE NO AMOUNTS ENTERED FOR THAT CODE IN THE OTHER FILES.**

Deleting Rows

You **SHOULD NOT** delete any rows. Deleting rows can create problems when data is automatically imported from one data file to another (such as from the fund to government wide worksheet). If there is no amount in any data file for that particular control code, the row will not print. **If you do delete a row, be sure to delete the code from all like data files.**

DRILL DOWN ROUTINE

In the data files where data is directly imported from the trial balance, it is now possible to double click on any cell in those files to obtain the account detail from the trial balance file instantly. The results can either be exported to Excel, printed or a PDF file can be created. In the example screen below, we have selected control code 6190 (function 190) for fund number 201 (Column FD201) in the Revenues and Expenditures by Function for Special Revenue Funds data file.

Double click with the mouse on the selected cell and immediately the following screen will appear. Note that the control number and fund number are identified at the top of the screen.

Note that you may export the resulting data, print a report showing the total amount at the bottom, and/or create a PDF file formatted just like the report.

Below is an example of the printed report for this selection. Note that the report gives the full account detail including total adjustments made to the account, the beginning and ending balance, the amount budgeted and the WP reference. Function 10 is described in the title of the report – General Government.

City of Anywhere, Texas   10/24/2023

EdMIS Code	Account #	Beginning Balance	Adjustments Debits	Credits	Ending Balance	Budget	WP Ref
Fund 201	**Hotel-Motel Occupancy Tax Fund**						
201 190 6500	00403-6527	25,650.00			25,650.00	(43,000)	SPECIAL PROJECTS
201 190 6500	00403-6529	128,703.00			128,703.00	(109,500)	CONVENTION AND VISTORS
201 190 6500	00403-6529.01	13,000.00			13,000.00	(13,000)	CHAMBER PASS THRU ALLOCATIONS
201 190 6500	00403-6531						INSURANCE-PROPERTY
201 190 6500	00403-6566	20,000.00			20,000.00	(20,000)	LLANO ESTACADO MUSEUM
	Total:	187,353.00	-0-	-0-	187,353.00	(185,500.00)	

Drill Down on Adjustments in Drill Down Screen

If any of the items in the Drill Down screen have been adjusted, the details of all adjusting entries affecting that account can be obtained by double clicking on the adjustment. Clicking on either adjustment for a particular account will result in the following screen:
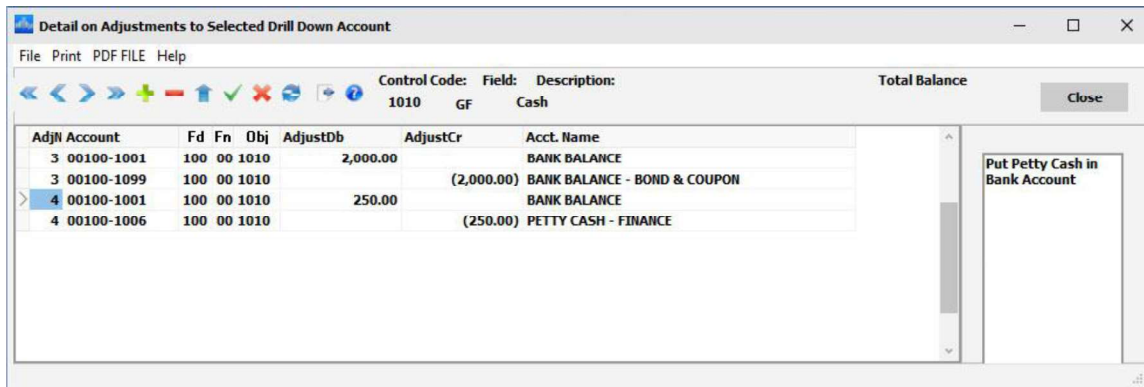
All adjusting entries affecting this account would be displayed here along with the Adjustment Number and the remarks for each adjusting entry. Note that these results can also be exported, printed to a PDF file or printed.

Entering Data in Federal Awards Data File

The most important thing to remember when entering data in the data file for the Schedule of Federal Financial Assistance is to use the appropriate control code. Control Codes are used to identify the granting agency and whether the grants are direct or passed through to the city or county. Control codes are also used to ensure that projects with the same CFDA number are printed consecutively so that they are subtotaled.

Example of Federal Awards Data Screen

The identification of the Agencies is done using the following codes:

C - National Science Foundation (cfda # 47.xxx)
D - U.S. Department of Defense (cfda # 12.xxx)
E -   U.S. Department of Education (cfda # 84.xxx)
F - U.S. Department of Energy (cfda # 81.xxx)
G - U.S. Department of Labor (cfda # 17.xxx)
H - Health and Human Services (cfda # 93.xxx)
I - Corporation for National Community Service (cfda # 94.xxx)
J - U.S. Department of Justice (cfda # 16.xxx)
K - Election Assistance
L - Homeland Security
R - U.S. Department of Agriculture (cfda # 10.xxx)
S - Department of Housing and Urban Development (cfda # 14.xxx)

Direct and Passed-Through

Under each program the second letter in the control code indicates whether the grant is direct or passed through. For example, a project that is granted by the Department of Agriculture and directly sent to the city would have a code beginning with RD. Similarly a project from the Department of Education Passed through the state education agency would be coded beginning with EP.

Numbers in the Control Codes for Federal Awards

The numbers are assigned beginning with 10 for each department. The first project should be number 10a.

Adding an Agency Not Defined in Federal Awards

There are two options allowing entry of a Department Name and projects not defined by the codes above. The codes A and B can be used with AA00 and BB00 the row in which the Department Name is entered. At AA00, enter the department name in the Descriptions edit box at the top of the screen. Then enter the appropriate code for the particular project - AD10a, or AP10a, etc.

Adding an Additional Pass-Through Agency

The Pass-Through Agency is defined with the second letter of the control code. **If P is used, pass-through agency is defined as the State Department of Education**. If you use the letter O, the code would be entered as the first letter identifying the agency and the second letter O and then zero, zero. For example, if the Agency is the Department of Education, the code would EO00. With this code, enter in the description box at the top of the screen 'Passed Through' followed by the Pass-Through Agency. Projects received from this agency must be coded beginning with the Department Code followed by the letter O. Another additional Pass-through agency for any Department can be added by using the Department code followed by the letter N. Add control EN00 and in the Description field type 'Passed Through' followed by the name of the Pass-Through Agency. You may add as many as 11 pass-through agencies. If you need more, please contact EdMIS.

Entering Data in the State Awards Data File

Entering data into the Schedule of Expenditures of State Awards is exactly like entering data into the Schedule of Expenditures of Federal Awards described above. The only difference is that the departments are not pre-named. You must enter the name of each department or agency on the A000, B000, C000, etc rows.

Entering Information for the Cash Flow Statements

The data for the cash flow statements must be entered in the Expenses and Revenues Data files for the respective proprietary type funds. (**Note: Cash flow statements need to be prepared for Internal Service funds and Enterprise funds only.**)

While the revenue and expense data are imported from the trial balance file, the items at the bottom of these files must be hand entered. The control codes used determine which section the information should be entered are as follows: AA – Operating Activities Reconciliation, AB- Non-capital Financing Activities, AC – Capital and Related Activities, AD – Investing Activities, and RR – Operating Activities. The section with the codes SR is included to provide reconciliation between the cash on the balance sheet for the proprietary type fund and the Cash and Cash Equivalents on the Cash Flow Statement. The Section with the codes TR is provided for the listing of relevant non-cash activities. If you do not enter anything in these sections, the sections will not print. **Read the descriptions at the top of the screen and edit these as necessary.** Remember that if you add a control code to the Internal Service fund file, you must also add it to the Enterprise fund file and vice versa.

Entering Data in Reconciliation Data Files

There are two reconciliation data files used to produce Exhibits C2 and C4. These cannot be completed until after both the Fund Financial Statements and the Government Wide Financial Statements have been produced. This will be described in a later section of this manual. If internal service funds are consolidated with enterprise funds, reconciliations must be prepared for these as well. The information entered in the previous year can be imported and then edited to reflect the current year numbers and explanations as necessary.

Exporting Data from Data Files

You may export the data from any one of the data files you have retrieved to Edit, Enter or View. With the data appearing in the grid, click on the FILE option in the Report Generator Program Main menu and select EXPORT. Follow the instructions on the screen. (The instructions for exporting are presented in the General Instructions section of this manual.)

Printing or Previewing the Fund Statements

All of the financial exhibits are created by selecting the GASB 34 EXHIBITS option from the Report Generator Program Main Menu. Select the particular exhibit you wish to create. Each exhibit is created with data drawn from your data files. **If you have not yet entered data into the data files, no data will appear in the reports.**

When you have selected the name of the report you wish to create, the results will appear in the Report Data Screen.

While the data for the report is displayed in this screen, **it cannot be edited in this screen.** Since the data for the exhibits must be drawn for several different data files, the data must be edited in those files to ensure no discrepancies. For example, since the data in Exhibit C2 for the Governmental funds includes data on special revenue funds, the general fund, capital project and/or debt service, the information must be taken from the data files for each of these fund types. Any change must be due to a change in one or more or these funds.

Report Data Screen

Control M1	OtherFunds	TotalGov
1010	5,062,846	1,272,808	6,335,654
1050	955,018	28,475	983,493
1051	(301,973)	-0-	(301,973)
1150	81,100	162,440	243,540
1220	460,434	-0-	460,434
1260	46,302	79,314	125,616
1300	72,148	-0-	72,148
1410	38,782	-0-	38,782
2010	220,377	103,189	323,566
2020	116,252	1,469	117,721
2030	6,502	2	6,504
2080	22,234	72,148	94,382
2601	217,894	-0-	217,894
2605	551,460	-0-	551,460
3270	-0-	429,464	429,464
3290	-0-	231,925	231,925
3550	-0-	5,352	5,352
3590	-0-	699,488	699,488
3600	5,279,938	-0-	5,279,938
4XXX	6,414,657	1,543,037	7,957,694

Report Data screen showing CITY OF ANYWHERE, TEXAS — BALANCE SHEET, GOVERNMENTAL FUNDS, SEPTEMBER 30, 2023. Exhibit C-1. Description: Due to Other Funds. Control: 2080.

Exporting Exhibit Data

From the Report Data Screen menu, select FILE/EXPORT or click on the [icon] icon and follow the instructions on the screen.

Editing Exhibit Titles

All exhibit titles can be edited in the Report Data Screen. You may edit the content of the lines provided for each exhibit. You may not add to the number of lines. If you wish to leave a line blank, delete all content. The space will be left in the report but no text will print for the blank line.

Editing Column Headings and Changing Fiscal Year

Selected column headings can be edited by clicking on the menu option called HEADINGS in the menu on the Report Data Screen. This routine allows for editing of all column headings for combining and other statements. This screen also provides a procedure for changing the fiscal year.

Headings Screen

Edit Column Headings

To edit column headings, browse through the table with the navigator bar until either the fund number preceded by FD appears under the label 'Fund Name'. For example, if you wish to edit the column heading for fund 202 on the combining statements for governmental funds, click the navigator bar until FD202 appears. The first,

second and third (if appropriate) lines of the column heading will appear in the text boxes to the right of the screen. **For combining statements, the fund number will always appear above these lines.** The maximum number of characters that can be entered in each line is 13. After entering the desired column heading, click the √ button in the navigator bar to post your change. **Note: If you change the major fund designation in the fund list, you must reenter the column titles for the M2, M3, and etc. major funds.**

Change the Fiscal Year

The default Fiscal Year end is September 30. To change this in all exhibits where these dates must appear, click on the HEADING menu option while in the Report Data file. (Remember you must select an exhibit for printing to open the Report Data file.) Click the radio button labeled Yes in the "Change Fiscal Year" radio group box. The field name Fiscal Year will appear in the middle of the screen. Enter the month and day plus a comma for the end of the fiscal year in the text box labeled Second Line. Enter the year in the text box labeled Third Line. On the last line, enter the month and day of the beginning of the fiscal year. **Be sure to click on the √ in the navigator bar to post the change.** This information will be saved in the report information file and will change all exhibits affected by the change.

Add or Delete Funds from Previously Created Data Files

To Add or Delete Funds from the data files containing multiple funds such as Special Revenue Funds, simply add or delete the fund from the fund list and then select the Create or Recreate Data File option from the Report Generator Menu. Be sure to also recreate the Report Information File. You will be asked if you wish to retain the data from the previously created files. If you indicate yes, the column for the new fund will be added or the column for the removed file will be deleted and all other data previously entered in the data file will remain. If you have added a fund, you will need to either re-import the information about that fund from the Trial Balance file or hand enter the data.

Printing or Previewing the Exhibits

To print or preview the Exhibits, select the appropriate menu option from the Report Data Screen menu.

DO NOT PRINT EXHIBITS FROM THE PREVIEW SCREEN!

Do not print the report from the preview screen. Use the preview ONLY to view the report on the screen. Always print by selecting the PRINT option from the menu.

Setting Copies

When printing you will be asked if you wish to print more than one copy. If the answer is yes, select the number you wish to copy from the selection box.

Changing the Exhibit Number

The Exhibit Number can be changed and the change saved for any Exhibit by entering the desired exhibit letter and number in the text box on the Report Data screen.

Setting the Page Number

The beginning page number for each exhibit can be entered once and is saved unless changed later in the page number text box on the Report Data screen. If you do not wish to print page number, leave this box blank.

We recommend that you do not put page numbers here but rather wait until the complete PDF file is created for your city and apply page numbers as a footer in the PDF file.

Increasing Space between Departments on Federal Awards

Each time you print you will be asked if you wish to change the spacing between the department sections on the Schedule of Federal Financial Assistance. If you respond yes, increase or decrease the spacing using the selection box that will appear on the screen. Once you are happy with your selection **you do not need to respond yes again as your previous selection will be saved until you decide to change it.**

Reconciliation Statements

When printing the fund financial statements prior to completion of the GASB 34 government wide data files, **do not print Exhibits C-2 and C-4.** These must be completed after both the fund financial statements and the government wide statements have been prepared. Note that these are not required for Cash Basis OCBOA statements.

Preparing the Government Wide

Remember to print or preview your fund financial statements and RUN THE CHECK ROUTINE to be sure they are correct!

The first step in preparing the Government Wide financial statements is to convert and consolidate the modified accrual data from the fund statements for governmental funds and to consolidate the internal service funds which primarily support the governmental funds. The modified accrual data from the governmental funds must be converted to accrual for use in the government wide statements. Most of this work is done in the Fund to Government Wide worksheet. The necessary revenue allocations for program revenues (grants and charges for services) are done in the Grants Revenue worksheet and the User Charges worksheet for governmental funds.

If the city or county has an internal service fund or funds which primarily serve the enterprise funds, the Enterprise Fund Consolidation Worksheet must also be completed before the Government Wide Statements are complete. Similarly, if the enterprise fund has any capital grants, the Enterprise Grant Revenue worksheet.

For both the Fund to Government Wide Worksheet and the Enterprise Fund Consolidation Work Sheet, the beginning data is automatically imported when the respective fund statements are printed! If there is a change in the Fund Statements, these worksheets will need to be opened and analyzed to see if any changes in the consolidations are required.

 Access to all of the worksheets is from the Data File/Enter or Edit or View/GASB 34 Worksheets/ menu option in the Report Generator.

Additional Data Required for GASB 34

There are data requirements under GASB #34 which might not be entered in the city's or county's modified accrual accounting system. However, the information must be maintained, accumulated and carried forward to future years. The city or county should maintain a record of the full accrual entries and the documentation that support the adjustments. The additional data requirements may include the following:

- recording depreciation for capital assets, calculating accumulated depreciation as of the beginning of the year, and determining a method for allocating current year depreciation by function for the governmental funds;

- recording the historic cost of infrastructure assets and calculating depreciation (or use the modified approach for infrastructure reporting);

- determining all long-term liabilities such as capital lease liabilities, claims and judgments, self-insurance liability, etc. and establishing the amount as of the beginning of the year;

- recording debt issuance costs incurred after the beginning of the fiscal year and calculating current year amortization of this amount;

- determine any income earned but not received and any income received but not earned in the period covered by the report;

- remember Property Tax Revenues are earned in the period they are levied, not when collected;

- capitalizing gains/losses on debt refunding after the beginning of the fiscal year;

- determining the allocation of revenues and expenditures OR the profit (loss) of the internal service fund to the functions in the governmental funds served and/or to the enterprise funds served;

- determining the allocation of internal service fund profit or loss (and beginning net assets) between one or more enterprise funds; and

- obtaining required information on Pension Plans and OPEB plans.

The Fund to Government Wide Worksheet

When the Fund to Government Wide worksheet is selected from the worksheet options, the worksheet information is brought into the Report Generator screen.

This worksheet and the accompanying adjustments routine are designed to maintain a record of the adjustments necessary at the end of the year to convert the governmental funds from modified accrual to accrual accounting. The columns in the worksheet are GovTotal, ISF, AcctGroup, DebtCapItems, Reclass, AllocDep, the GASB 68 column, the GASB 75 column, and finally GovWide.

How is data imported into the first column of the Fund to Government Wide worksheet?	The data for the first column (GovTotal) are automatically imported into this worksheet **every time the fund financial statements for governmental funds are printed or previewed.** Notice that the signs are changed on all credit accounts to accommodate the adjustments routine.

Examples of some of the "worksheet" adjustments necessary to perform the conversion and consolidation of the modified accrual data are provided in the GFOA's *Governmental Accounting, Auditing, and Financial.* This source will not contain all possible adjustments to be made. The key is to consolidate your internal service fund(s) which primarily serve the governmental funds and make all adjustments necessary to convert to accrual accounting.

Entering Adjustments in the Fund to Government Wide Worksheet

Adjustments should always be entered using the GASB 34 Adjustments Routine in order to document the detail and reasons for the adjustment. The advantage of the adjustments routine is that a detailed record of each adjustment to each control code is maintained and printed along with a description. These adjustment reports and other worksheets can be printed by selecting the Worksheets option in the Report Generator menu. To use the adjustments routine, select the GASB_Adj option from the Report Generator Menu. The following screen will appear. Each adjusting entry must be related to a single column that must be selected in the box to the right of the description box.

Do not type the adjusting entry number. This number is automatically assigned when you click on the NEW option in the menu. To browse the data file of previously entered adjustments, click on BROWSE and then click on the small arrow on the side of the Adjusting Entry Number Box. A drop-down menu will list all previously entered adjusting entry numbers. Select the one you wish to view, edit or delete.

Entering data in the GASB Adjustments in the Fund to Government Wide worksheet	When entering amounts, you should not enter commas or dollar signs. It is not necessary to enter the minus sign with credit adjustments, as the program will automatically post all credit adjustments as a negative. When you enter the amount, hit the Enter key so that the totals will calculate.

Use the tab key to move from cell to cell. To add a new line, tab from the current line or use the down arrow key. You may also delete or add a single line to the adjustment by clicking the or signs at the top of the screen.

Be sure your control codes are correct. If you forget the code, move your cursor onto the worksheet and scroll down until you find the desired code. Its description will show in the description box at the top of the Report Generator screen. You do not need to close the adjustments screen to do this. To return to the adjustments routine, click you mouse back on that screen. While is it possible to add codes in the worksheet, we do not advise that you do as the routine to import the data from the worksheet to the data files for the Government Wide Statement of Activities, the Government Wide Statement of Net assets and the General Revenue worksheet may not function properly.

When the entry is complete, hit the POST button to post it to the worksheet and the adjustments file.

After you have completed making all of the adjustments in the Fund to Government Wide worksheet, check the following:

1. Row 4XXX must have zeros in every column. This row checks to see if the statement of net assets balances. (You should check this row before leaving any one column while entering your adjustment.)

2. Row 9900 must have zeros in every column. This checks for consistency between the Statement of Net Assets and the Statement of Activity.

3. There should be zero in the GovWide column for all control codes beginning with a 34, a 35 or a 36.

4. There should be zeros in the GovWide column for control codes 6071 and 6081. These are the codes for the principal payment on long term debt and for capital acquisition. Adjusting entries should have been made to move these from current year expenses to either a reduction in debt or an increase in capital assets.

5. There should be zeros in all of the other sources (control codes beginning with 7) and other uses (control codes beginning with 8) control codes **unless there is a transfer from the governmental funds to or from the enterprise funds or from the governmental funds to or from the non-fiduciary component unit.**

Conversion Routine for Tax Revenues

There are five adjusting entries which should be made in converting the modified accrual tax data to the full accrual data necessary for the government wide statements. PLEASE NOTE THAT WITH GASB 65, THE UNCOLLECTED TAXES PREVIOUSLY REPORTED IN DEFERRED REVENUE MUST NOW BE REPORTED AS A DEFERRED RESOURCE INFLOW – CODE 2601 – IN THE GOVERNMENTAL FUND STATEMENTS. They are as follows:

1. First separate the property tax revenues collected into those from the General levy and those from the Debt Service levy.

2. Remove from 5010 and/or 5011 the amount or taxes collected this period that are from prior year levies and post that amount to the Beginning Net Position (9100). This is income earned in prior periods.

3. Remove from deferred resource inflow (2601) the amount of uncollected taxes from prior year levies that are assumed to be collectible from and post to 3900 – Net Position. The offsetting accounts in the income statement area are 9200 (ending net position) and 9100 (beginning net position). This is income earned in prior periods.

4. Remove from deferred resource inflow (2601) the amount of taxes from the current year levy that is assumed to be collectible and post that amount to Net Position (3900) in the balance sheet accounts. In the income statement accounts, add that amount to the tax revenues (5010 and/or

5011) separating them into M&O or Debt Service and debit the ending net position (9200). This is income earned this period even though it has not been collected.

5. Adjust beginning net position (9100) by the difference of the prior year estimated tax collections (3 and 4 above for last year) and the amount of uncollected taxes from prior year levies actually collected for this year. Specifically, you should do the following:

A problem arises in subsequent years when the sum of what you estimated in the prior year (3 and 4 above) is different from the SUM of what you collected from prior years' levies in the current year and what you estimate as still collectible from prior years' levies (2 and 3 above) THIS YEAR.

For example: Last year you estimated $27,030 as collectible from uncollected current year levy. The adjusting entry looked like the following (assuming we have no debt and no taxes for debt.): (4 above)

	Debit	Credit
2601 Deferred Resource Inflow	27,030	
3900 Unrestricted Net Position		(27,030)
5010 Taxes - General Levy		(27,030)
9200 Ending Net Position	27,030	

You also estimated that $14,812 is collectible from uncollected taxes from Prior Years' levies. (3 above)

	Debit	Credit
2601 Deferred Resource Inflow	14,812	
3900 Unrestricted Net Position		(14,812)
9100 Beginning Net Position		(14,812)
9200 Ending Net Position	14,812	

NOTE: The Sum of these two adjustments ($41,842) added to your Ending Net Position Balance last year.

This year you make the following adjustments in the Fund to Government Wide Worksheet regarding taxes from prior years' levies:

First you must remove taxes from prior years' levies which were collected THIS year from Revenue and add them to Beginning Net Position, assuming the amount collected was $27,139. (2 above)

	Debit	Credit
5010 Taxes - General Levy	27,139	
9100 Beginning Net Position		(27,139)

This year you ALSO make the adjustment removing the amount of uncollected taxes from prior years' levies you assume to be collectible from deferred resource inflow and adding it to Beginning Net Position (assuming the amount was $18,414). (3 above)

	Debit	Credit
2601 Deferred Resource Inflow	18,414	
3900 Unrestricted Net Position		(18,414)
9100 Beginning Net Position		(18,414)
9200 Ending Net Position	18,414	

NOTE: The SUM of these last two adjustments is $45,553

THE DIFFERENCE BETWEEN THESE TWO SUMS IS $3,711.

SINCE THE AMOUNT YOU HAVE POSTED TO BEGINNING NET POSITION WITH THIS YEAR'S ADJUSTMENTS IS GREATER THAN THE AMOUNT YOU HAD ESTIMATED AS COLLECTIBLE IN THE PRIOR YEAR, the beginning net position in the Fund to Government Wide Worksheet will be larger than the ending net position balance from last year. If the difference is NOT a material amount resulting from an error in the previously published financial statements, we suggest that the following adjustment entry be made:

	Debit	Credit
9100 Beginning Net Position	3,711	
5070 Miscellaneous Revenue		(3,711)

IF THE AMOUNT YOU POSTED TO BEGINNING NET POSITION WITH THIS YEAR'S ADJUSTMENTS WERE SMALLER THAN THE AMOUNT YOU ESTIMATED LAST YEAR, the beginning net position in the Fund to Government Wide Worksheet would be smaller than the ending net position balance from last year. In this case you would make the following adjusting entry assuming the difference is $3,333.

	Debit	Credit
9100 Beginning Net Position		(3,333)
5070 Miscellaneous Revenue	3,333	

These estimated differences are the only items which could cause the beginning net position balance resulting from the adjustments in the fund to government wide conversion to be different from the ending net position balance in the prior year, assuming you have picked up the end of the year (last column) data for the beginning of the year debt and capital items correctly. (This is the adjustment automatically made for you if you choose that option when importing prior year data in the Report Generator).

 The reason these adjustments are not "prior period adjustments" is because they were not a correction of an error in the published financial statements of a prior period. Rather they were just estimation differences.

Obtaining Information for the GASB Adjustments from Other Worksheets

AUDIT-CITY provides some worksheets to help develop the information needed for the Fund to Government Wide adjustments.   These include the following:

Depreciation worksheet

The information needed on depreciation is the accumulated depreciation by type of asset at the beginning of the year and the annual depreciation allocated by function for the current year. You may develop this information from other sources or you may use the depreciation worksheet in AUDIT-CITY. All information on this worksheet must be hand entered.

Due-to-Due-From worksheet

Data for this worksheet is imported when data is imported from the Trial Balance file. If you did not import it then, you can import it at any time from the Data File/Import from Trial Balance menu option. This worksheet analyzes the inter-fund payables between governmental funds that must be eliminated with an adjustment.

Internal Service Fund Worksheet

 If it is necessary to consolidate the internal service fund with the governmental funds, you should use this worksheet. Using the information from the Statement of Net Position, enter an adjusting entry which simply enters the balance sheet items including net position information and post it in the Internal Service fund column. The data for the revenues and expenses must also be consolidated. We suggest that you allocate the profit or loss of the internal service fund(s) to the various functions. The Internal Service Fund worksheet is set up to help you do this. The profit or loss by fund is imported into the Internal Service Fund worksheet **automatically** when you print the Proprietary Fund Financial Statements. You must enter the percentage of the profit or loss

to be allocated for each function in the Internal Service Fund worksheet. Use any rational scheme for determining this allocation. Using the worksheet, enter the percentage as a whole number – e.g. enter 10% as 10. Check the total column to be sure the percentages add up to 100. Print the Internal Service Fund by function report to get the information necessary to do the adjusting entry. Remember to enter losses as debits and profits as credits. Also remember to include in the entry any transfers in or out. Get the beginning net asset balance from the Proprietary Fund Statement of Revenues and Expenses. When you finish these adjusting entries for the Internal Service column, check to be sure your 4XXX and 9900 rows are equal to zero.

Look-Back allocation of internal service fund profit or (loss).

If some portion of the internal service fund serves one or more enterprise funds, even though the largest portion of support is to the governmental funds, you should allocate the "look-back" portion of the profit or (loss) to the appropriate enterprise fund.

Exporting data from the Fund to Government Wide Worksheet to Linked Data Files

When you close the Fund to Government Wide worksheet, you will see movement on the screen as the worksheet is recalculated. The asset account amounts in the last column – the Government Wide column – will be imported automatically into the Government Wide Net Asset data file. Similarly, the expenses information will be automatically imported into the Government Wide Statement of Activities data file. The revenue amount data will be imported into the General Revenue worksheet where they will be used in conjunction with information from the Grants Revenue worksheet and the User Charges worksheet for governmental funds to calculate general revenues for the Statement of Activities. **There is no routine for you to export this information from the Fund to Government Wide worksheet. It will automatically happen each time you close the worksheet.**

The Revenue Grants Worksheet

For the Government Wide Statement of Activities, program revenues for the governmental funds **must be reported by function.**. Program revenues are from an outside source and must be restricted to certain function or functions. Most Special Revenue fund revenues are grant revenues meeting these criteria. There may also be revenues that are accounted for in the General Fund and are grant revenue. The Revenue Grants worksheet in AUDIT-CITY provides a method for allocating these revenues.

Revenue Grants Worksheet – Governmental Funds

Grants Revenues Work Sheet   City of Anywhere, Texas

Importing Data into the Revenue Grants Worksheet for Governmental Funds

When you select the Revenue Grants Worksheet option in the import menu under the Data Files option in the Report Generator Program, data from the trial balance file is imported for every EdMIS object code for grant revenue that is found in the governmental funds. These items are listed by object code in the Revenue Grants Worksheet. **If there are grants which were coded improperly or to split the grant into an operating and capital component, you may add rows to this worksheet and enter a control code and an amount. Please note: If there is investment income which should be counted with these grants, it should be added as an additional row in the file and allocated by function for either the capital or operating grants.**

Entering Allocation Information in the Grants Revenue Worksheet

Enter a number for the percentage of the grant allocated to the function. If 100 percent of the grant is for function 310, for example, enter 100 in function 310. If 80 percent of the grant is for function 310 and the remaining 20 for general government, enter 80 in the function 310 column and 20 in the function 110 column.

If you cannot remember what the function numbers refer to, click on the "Chart of Accts" option in the menu and then select "function" from the drop-down menu. The list will appear for your reference. It is a listing from your function list. If you need to edit this list, return to the Trial Balance menu and click on the Edit option and select the option to edit the function list.

If a grant is a capital grant, enter a 'Y' in the column marked capital so that the program revenues can be correctly posted to the Capital Grants column in the data file for the Government Wide Statement of Activities. If you must split a grant amount into capital and operating, add a row to the worksheet and enter the amount earned as a capital grant and edit the amount of the grant revenue showing in the original row to reflect the operating grant or grants. Enter the 'Y' only for the row where the amount is for the grant amounts considered to be capital grant or grants.

Exporting data from the Revenue Grants Worksheet

When you leave the Revenue Grants worksheet for governmental funds, the amount of the grants per function will be calculated and automatically posted to the Grants and/or the Capital Grants columns in the file for the Government Wide Statement of Activities. The total grants will also be exported to the General Revenue Worksheet.

Print Report of Revenue Grants by Function

The Grant Revenue worksheet should be printed to document your allocation. There are also two worksheet reports to show the total amount of grant revenue by function. Select WORKSHEETS from the menu in the Report Generator and select either the Operating Grants by Function report or the Capital Grants by Function report. Print the worksheet from the preview screen. When the preview appears on the screen, click the printer icon at the top of the screen. Remember that these reports refer **only** to grants recorded in the governmental funds.

The User Charges Worksheet

Payments from persons or organizations outside the city or county for exchange like services are called Direct Charges. We refer to them as User Charges. These revenues must be allocated by function to show in the Program Revenues section for the governmental funds on the Government Wide Statement of Activities. The User Charges worksheet provides a procedure for making this allocation.

Importing Data into the User Charges Worksheet

The data for the User Charges worksheet is imported from the Trial Balance file. It is imported with the Data Files/Import Data from Trial Balance. There are certain object control codes AUDIT-CITY uses to import this information. If there are some user charges that did not get imported, you can add additional rows of data or edit the amounts in the data table.

Adjusting Data in the User Charges Worksheet

Check the amounts which were imported carefully to be sure there has been no double counting of revenues already counted in the Grants Allocation worksheet. You may need to do a query and further analyze the data included. The "miscellaneous local revenue" control code could contain some user charges. Either the amount in the first column can be edited, or the percentage applied to the various functions can be less than 100%.

Enter the percentage allocation of the revenue in the relevant function column. Only the functions that appear on the function list will be displayed. To check this list while in the User Charges worksheet, click on the Chart of Accts option in the Report Generator menu. Select Function from the drop-down menu and a list of functions from the function list will be displayed for your reference. Be sure to close this list before leaving the Report Generator. Enter the percentages as whole numbers, e.g. enter 10% as 10. Click on the calculate button and check the total column to be sure you have not allocated more than 100 %.

Exporting Data from the User Charges Worksheet

When you close the User Charges worksheet, the data will automatically be imported into the Government Wide Statement of Activities file. Relevant information will also be automatically imported into the General Revenue worksheet.

Printing the User Charges Worksheet

The User Charges worksheet should be printed to document the allocation you have made. You should also print the User Charges By Function worksheet. To print, select the Worksheets option from the Report Generator Main menu and select the desired file. Print the worksheet from the preview screen. When the preview appears on the screen, click the printer icon at the top of the screen.

The General Revenue Worksheet

THE LAST STEP FOR CONVERTING THE GOVERNMENTAL FUND DATA TO GOVERNMENT WIDE DATA.

General revenue is by definition the amount of revenue left after taking out the program revenue. Program revenue consists of the Grants and the User Charges as discussed in the relevant sections of this manual. The General Revenue separates these revenues in to the various categories required on the Statement of Activities. This worksheet calculates the General Revenue left for the Governmental Activities after the program revenue has been allocated by function.

Getting Data for the General Revenue Worksheet

The data required on the General Revenue worksheet is, for the most part, imported automatically from the Fund to Government Wide worksheet, the Grants Revenue worksheets, and the User Charges worksheet. Since the data imports automatically, **remember that if any changes have occurred in the revenues section of the Fund to Government Wide worksheet or on any of the grant revenue worksheets or the user charges worksheet, you will need to call up the General Revenue worksheet so that the new data will update the Statement of Activities**.

Load this worksheet by going to DATA FILES/ENTER EDIT OR VIEW. From the dropdown menu select the GASB 34 Worksheets option and then select the General Revenue Worksheet. The input screen will appear as illustrated below.

**The General
Revenue
Worksheet**

Taxes ONLY are imported into the first column after the control code. These amounts are imported from the last column on the Fund to Government Wide Worksheet for Governmental Funds.

The next column contains ONLY the data regarding investment income for governmental funds. The amount in row 5610 is imported directly from the Fund to Government Wide Worksheet. **If you counted any investment income as program revenue for governmental funds, enter that amount with a minus on row 5611.**

The next column contains only data regarding grants. It is labeled intergovernmental as most grants are from other governments although they do not have to be. The amount in row 5300 is imported from the last column in the fund to government wide worksheet. **The amounts of the operating grant and capital grant program revenues from your Revenue Grants Worksheet for governmental funds are imported into rows 5301 and 5302 respectively.**

The Other column contains all other revenue categories. The amount of User Charges from the User Charges worksheet is imported into row 5701 and subtracted from the total in this column.

When the items are entered and calculated, the last two columns provide a check to see if all the revenue has been counted and that double counting has not occurred. The last row on the total column must be equal to the Total Revenue in the last column in the Fund to Government Wide Worksheet. Similarly, the last row in the TotProg column must equal the sum of the total User Charges, Grant Revenue and Capital Grant Revenue for the governmental funds on the Government Wide Statement of Activities.

Exporting Data From the General Revenue Worksheet

When the General Revenue Worksheet is closed, the data will automatically be imported to the General Revenue section in the Total Government column in the data file for the Government Wide Statement of Activities. **You must remember that if any data affecting the total revenues or the allocation of revenues as either program or general has been changed, you will need to open this worksheet so that the revised data can be imported into the Statement of Activities.**

The Enterprise Fund/Internal Service Fund Consolidation Worksheet

If the city or county has one or more internal service funds which primarily serve the enterprise funds, these internal service funds **must be consolidated with the enterprise fund data for the Government Wide financial statements.** Unlike the consolidation for the governmental funds, however, this consolidation must be done on a fund by fund level for the enterprise funds. Load this worksheet by going to Data Files and then the Enter, Edit or View option. Select the GASB 34 Worksheets option from the dropdown menu and then select the Enterprise Fund Worksheets. Select the option "Consolidate Internal Service Fund".

Creation of the Enterprise Fund Internal Service Fund Consolidation Worksheet

This enterprise fund consolidation worksheet file is created along with the other enterprise fund files. A column is created for EACH enterprise fund. **If you add or delete an enterprise fund code from the fund list, this file and all other enterprise fund data files will have to be recreated.** The worksheet is illustrated below.

Entering the Consolidating Data

The first column of this consolidation worksheet is automatically imported every time the proprietary fund statements are printed. The balance sheet data is imported with the printing or previewing of Exhibit D-1 and the revenues and expenses data is imported with the printing or previewing of Exhibit D-2. Like the Fund to Government Wide Worksheet for governmental funds, if there is a change in these statements, this worksheet should be reviewed for possible changes.

Entering the Adjustments from the Internal Service Funds

Look-Back Adjustment in the Enterprise Fund Consolidation Work Sheet

Note: If an internal service fund serves both the governmental funds and one or more enterprise funds, you must determine which fund type is predominantly served. If the fund serves predominately the governmental funds, you will need to consolidate all of the balance sheet amounts and the beginning net assets and transfers with the governmental funds. However, only the portion of the profit or loss reflecting the service

to the governmental funds should be allocated (by function in the internal service fund worksheet) to the governmental funds in the fund to government wide worksheet with the remainder of the profit loss reflected as an internal balance (due to or due from the enterprise funds). In the Enterprise Fund consolidation worksheet, the portion of the profit or loss going to the enterprise fund or funds (allocate this by fund as necessary) will either add to or decrease the expenses and the offsetting entry in the balance sheet area will be to the due to or due from the governmental funds. The Due From (or due to) the Governmental funds resulting from the look back adjustment described above must be allocated by particular enterprise funds in the internal balances row (1300). A due from would be entered as a debit (positive amount). The offsetting entry would be in the unrestricted net position row (3900). In the income statement portion of the worksheet, the entry would be to total expenses – a profit allocation would reduce the expenses while a loss allocation would increase the expenses. The offsetting entry here is to Ending Net Position 9200.

If the internal service fund serves only the enterprise fund (or predominantly the enterprise fund), the balance sheet information and the beginning net assets and transfers for the internal service fund should be consolidated with the appropriate enterprise fund (or funds). Transfers between the enterprise funds and the internal service fund should be eliminated in the total column. The dollar amounts should be entered in the column labeled for each enterprise fund. For example, if there should be 24,000 from the internal service fund cash or cash equivalent added to enterprise fund 712, enter 24000 in the column FD712 on the row with control code 1010 for Cash and Cash Equivalents. When you hit enter, the last column will be calculated as the sum of each row. The total column TotalEFIS is the amount that will be imported automatically into the data file for the Government Wide Statement of Net Position.

When you have finished entering all of the amounts, check the 4XXX row and the 9900 row. They should have zeros if the balance sheet is still in balance and if the balance sheet and revenues and expense statements are consistent.

Exporting Data from the Enterprise Consolidation WS

When the worksheet is closed, the data will automatically be imported to the data files for the Government Wide Statement of Net Position, the Government Wide Statement of Activities. Information will also be imported back in the enterprise fund data files which will print a reconciliation at the bottom of that statement. You will need to reprint Exhibits D1 and D2 which the enterprise fund consolidation worksheet is complete.

Printing the Enterprise Fund Consolidation Worksheet

Go to the WORKSHEETS option in the Report Generator menu. Select the option for the Enterprise Fund Consolidation Worksheet. While in the print preview, click on the printer icon to print the report.

Enterprise Fund Grant Revenue Worksheet

If the contributed capital in the enterprise fund consists of capital contributed by the governmental funds, the amount for that should be classified as an inter-fund transfer on the government wide statement of activities. However, if the capital is contributed by some outside entity (for example a developer contributing the streets, etc. to the city from his development), the amount of this contribution should be treated as a grant to the fund. The data imported into the Grant Revenue worksheet for enterprise funds will list each enterprise funds and the amounts coded for grants will be imported into the operating grant column. The capital contribution for the fund will be imported into the Transfers column. The user must determine which grants are capital grants and which are operating grants for each enterprise fund. Similarly, **the capital contributions for each fund must be divided into those for the capital grant and the amount that should be counted as transfers.** Determine the correct amounts for each fund and enter them in the worksheet.

To load this worksheet, go to Data Files and select the Enter, Edit or View Option. From the drop down menu select the GASB 34 Worksheet options. Then select the Enterprise Fund Worksheet option. Select the Grant Revenue Worksheet – Enterprise Funds option.

Enterprise Fund Grant Worksheet

Importing Data into the Enterprise Fund Grant Worksheet

When data is imported from the Trial Balance file into this worksheet, a row is created for each enterprise fund. The total grant amounts for each fund is imported into the column labeled operating grant. If there are grant amounts that were not coded with the EdMIS codes for grants, this amount may need to be adjusted. **Please note: if there was any investment income restricted to be used with a grant, it should be added to this worksheet in the appropriate column. Investment income can be counted as program revenue if it is restricted to be used with the grant.** As stated above, the amount of capital contributions for each enterprise fund will be imported into the Transfer Column.

Adjusting Data in the Enterprise Fund Grant Worksheet

All that is necessary is to divide the total grant amount into operating and/or capital grants and to divide the contributed capital into capital grants or transfers. If the entire grant amount going to Enterprise fund 712, for example is restricted for capital acquisition, the entire amount should be transferred from the operating grants column to the capital grants column. If 50 percent of the grants were for operating grants and 50 percent for capital enter the correct amounts in each column.

Exporting Data from the Enterprise Fund Grant Worksheet

When this worksheet is closed, the information is automatically imported to the data file for the Government Wide Statement of Activities and into the Enterprise Fund – Internal Service Fund consolidation worksheet.

Printing the Enterprise Fund Grant Worksheet

To print this worksheet, click on WORKSHEETS and select the Enterprise Fund Grant Worksheet option.

Printing the Government Wide Exhibits

Use the Data Files/Enter or Edit or View option in the Report Generator main menu to open the Government Wide Statement of Net Position data file and the Government Wide Statement of Activities. Be sure the data

have been calculated. All necessary data should have been imported. **Be sure you have entered the data for the non-fiduciary component units that are to be discretely presented.**

Print the exhibits by selecting the GASB 34 Exhibits option from the Report Generator main menu. Select the Government Wide Statements option. Select Exhibit A – the Statement of Net Position or Exhibit B – the Statement of Activities. When the data is displayed in the Report Data screen, check to see if you wish to edit the statement heading. Select PRINT to print the statement. Select PREVIEW to preview the statement.

After printing the statement, **run the check routine** to check for consistency between the net position balance on the Statement of Net Position and the Statement of Activities.

Preparing the Reconciliation Statements

You must refer to the printed report of the Fund to Government Wide worksheet to prepare these statements. You may also wish to refer to you printed adjustments for greater detail.

Reconciliation Statements– Exhibits C-2 and C-4

To enter data in this file for this statement, go to Data Files/Enter or Edit or View and select the "Fund Balance to Net Position Reconciliation (C2)" option. The input screen will appear:

The first record in the file (AXXX) is described in the text box as "Total Fund Balances – Governmental Funds" for Exhibit C-2 and as "Total Net Change in Fund Balances – Governmental Fund" for Exhibit C-4. Enter in the number box under the word TOTAL: the amounts in the first column on row 9200 for Exhibit C-2 and on row 9120 for Exhibit C-4. These are the numbers on the fund financial statements.

Remember to delete any section you do not need. For example, if you do not have any internal service funds, the record B000 should be deleted from the file. To do this, while on this record, click on the minus sign in the navigation bar.

Both Exhibits C-2 and C-4 are prepared in the same way with the above screen. Exhibit C-2 explains why the fund balance on the Governmental Fund Statement of Fund Balance is different from the net position balance for governmental funds on the Government Wide Statement of Net Position. Exhibit C-4 explains why the change in fund balance on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance is different from the change in net position for governmental funds on the Statement of Activities. In both cases, the Fund to Government Wide worksheet provides the information we need.

For Exhibit C-2 refer to row 9200 on the Fund to Government Wide worksheet. Notice that the fund balance on the governmental fund statement is the amount on this row in the first column on the work sheet. If internal service funds have been consolidated, the amount on row 9200 in the ISF column reflects the impact of this consolidation on the net position balance. **Remember that credit accounts are shown with a minus on this worksheet. If the number on row 9200 is a negative, there has been an increase in net position balance. If it is positive there has been a decrease.** The change due to the Internal Service funds is posted with record BXXX in the Reconciliation data file. Go to each column in the worksheet and describe in the text box as much detail as you wish the increase or decrease in net position due to the adjustments made in that column.

Prepare Exhibit C-4 in exactly the same way but refer to row 9120 on the Fund to Government Wide Worksheet. This row calculates the changes in fund balance/net position.

Be sure to enter the decreases as a negative and the increases as a positive. Hit enter after entering the number and the last record should give you the totals as found in the last column on the Fund to Government Wide worksheet on row 9200 or 9120.

Reconciliation for Enterprise Fund Statements

If adjustments have been made to consolidate internal service fund data with enterprise fund data, the totals in the government wide statements for total business activities will not reconcile with the totals for enterprise funds on the D1 and D2 statements.

If you have entered the adjustments in the Enterprise Fund/Internal Service Fund Consolidation Worksheet, reconciling items will be automatically added to the Balance Sheet data file and the Expenses and Revenues Data file for enterprise funds. If you print the D-1 and D-2 Exhibits again AFTER completing this worksheet, the reconciliations will appear at the bottom of these two statements. If you prefer to prepare a separate reconciliation schedule, just go into the data files and enter zeros in the two lines – 4001 in the balance sheet and 9900 in the Expenses and Revenues data file.

Report Documents

To create, edit and print report documents such as the Notes, Table of Contents, etc., select DOCUMENTS from the Report Generator Program Main menu. The screen you bring up resembles a word processing program.
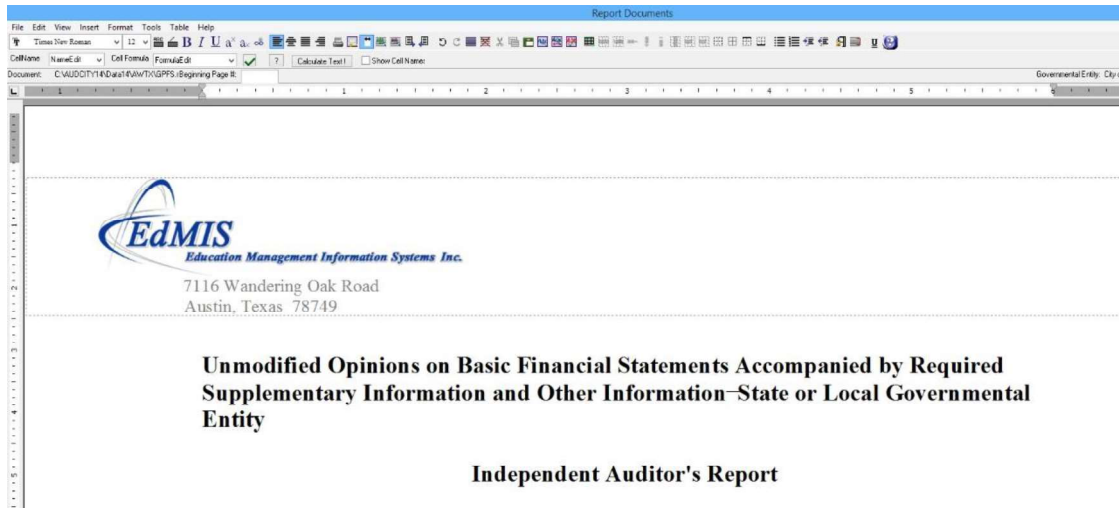
To create, edit, view, print **or create a PDF file of** a particular document, select FILE from the menu and then select the appropriate choice. When the file is retrieved, you may edit, print and save much like any word processing program. When saving, however, you are not allowed to change the name or location of the file.

These files will be saved in the data directory for the city or county (the subfolder of your data file folder name with the four character code used for this entity) as rich text format files. These *.rtf files can be retrieved by Microsoft Word or any other windows based word processing files. We suggest that you create the files with AUDIT-CITY. However, if extensive editing is to be done, save the file and then retrieve it with the word processing program you are more familiar with.

Insert Graphic in Document

The INSERT menu provides an option to INSERT GRAPHIC. You may insert any graphic image anywhere in the document. With the HEADER creation routine, you may wish to insert a bitmap or jpeg picture of your letterhead on the Auditor's Opinions and/or report as we have done above. Once the image is inserted in the document, it can be formatted using the FORMAT menu option.

Managing Headers and Footers

In the EDIT menu option, there is a menu choice called Manage Header and Footer. When you click on this option, the following screen appears. Initially it will be blank on the left side. Click on Add Header to add a header to your document. You will select whether the header will be on the first page only, on all pages, on odd pages, etc. Click on Add Footer to add the footer. **You will need to do this to enter your page numbers in the document.** If you want the page numbers to print on every page, select the option Footer all pages. Then CLOSE this form.
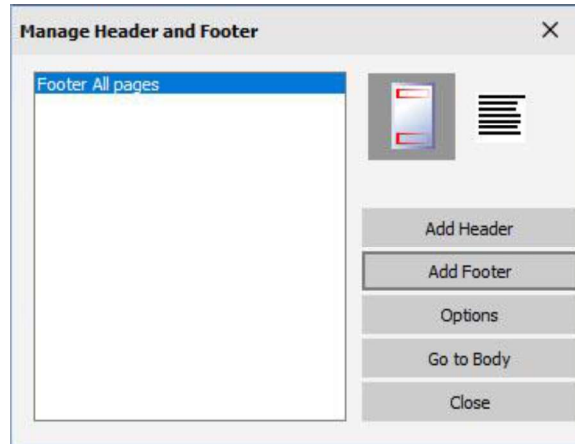
When you return to the document, you will see a line marking the header and/or the footer. To insert a page number into the footer, go to the footer, click on the CENTER icon in the tool bar if you with to center the page number. Click on the INSERT MENU and Select the INSERT SPECIAL FIELDS option. From this menu select the Page Number option. **PLEASE NOTE: If you have entered the beginning page number in the box at the top of the screen, the page number should reflect that number. If you change that number, the pages will all be renumbered accordingly.** You should be able to see the number in the footer at the bottom of the page.
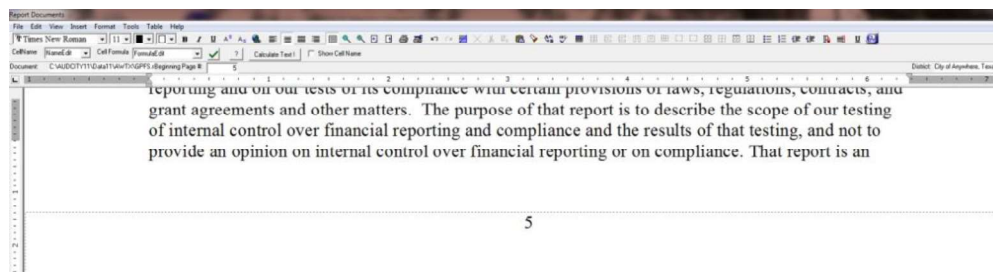
Working with Bulleted and Number Lists

Click on the INSERT menu to insert a bulleted or numbered list into your document. You may format the appearance of the bullets or the number style by click on the FORMAT menu option and selecting the bulleted list. Also notice that the Tool Bar has icons allowing you to insert the list and increase or decrease the indention level. These icons work just like the ones in Microsoft Word.

Working with Tables

The TABLE menu option is shown in the picture below.
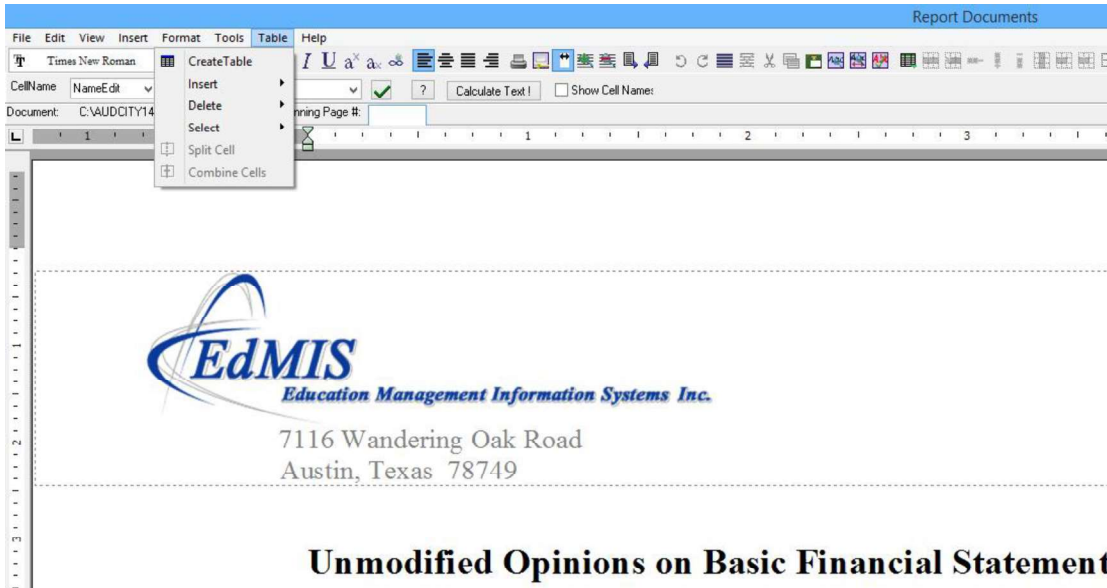
From this menu you can create a new table, insert rows and columns, delete rows and columns, split cells and combine cells. You can change the margins of your tables just like in Word by clicking on the table or cell border until you see the line showing the margin in the ruler at the top of the page. Then drag to a new position. You can format the margins and text alignment in each cell of the table. To turn on or off the border around the cells in the table, use the icons in the tool bar. To change the font size, color, or type, either select the Format menu and the Font option, or use the font boxes in the tool bar.

Format Options in Report Documents
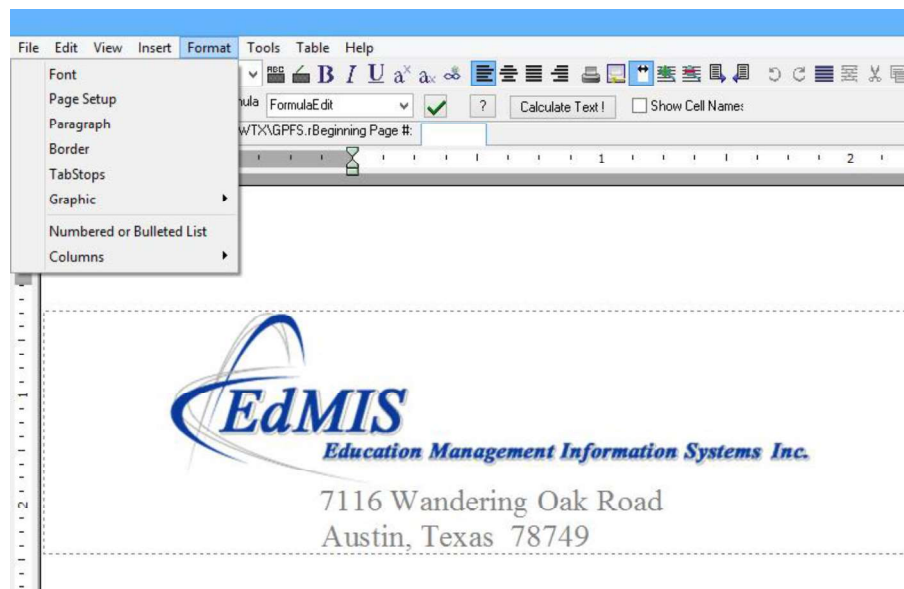
The FORMAT option allows you to format the font, the page setup, the paragraph, borders, tax, graphics, etc. Don't be afraid to experiment with your options in the menus and with the tool bar. The UNDO option in the EDIT menu will allow you to undo your past steps. Also, the file is NOT saved until you click on the File SAVE option.

Entering Formulae in Tables in the Documents

To sum the items in a column in a table, you must name all of the items to be summed with the same cell name. Click on the cell to name, at the top of the screen in the box labeled 'Cell Name', enter the name. **Be sure to click on the green check mark to the right of the edit boxes to save the name.** After naming the cells to be summed, go to the cell where you wish the sum to appear. Click on the cell and enter the same name you have given to the cells to be summed in the edit box labeled 'formula name'. **Again, be sure to click on the green check mark to save the name.** To calculate the sum, click on the 'Calculate Text' button at the top of the screen.

To write a formula to add or subtract items across rows, go to the cell where you wish the result to appear. Click on the cell and in the 'formula name' box enter a formula similar to this: Left(3) + Left(2) - Left(1) will add the cell in column three over plus the cell in column two over and subtract the cell in the column immediately to the left of the result cell.

You may enter amounts to be summed with dollar signs and commas and negative number can be entered with parentheses.

Note: The calculated amounts will not have dollar signs. After completing the document and calculating for the last time, you may go back to the desired cells and add the dollar sign to the cell.

Printing Page Numbers in Documents

You may print from AUDIT-CITY by selecting the print option. Click the Insert Page button to number the pages in your text documents. You will be asked to enter the number of the first page of the document. When the small text editor box comes up on the screen, click the insert page button and the word <PAGENUM> will appear in the center of the Text Edit Document. This field will be replaced with the correct page number at the time of printing.

Auditor's Reports

When creating the Auditor's Reports (the Basic Statement Opinion, the GAO opinion and the OMB opinion) you will be given your choice of several different reports. Select the menu option which best fits your particular situation. If the opinion you need is not provided, select the one closest and edit it appropriately.
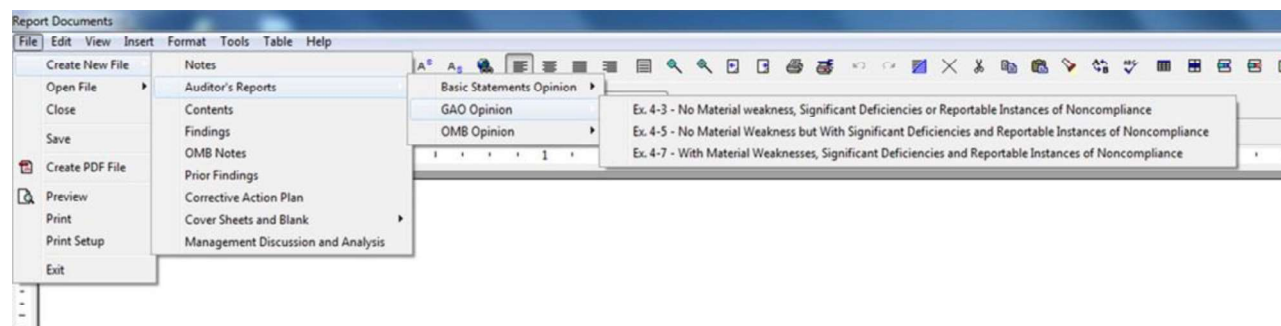
Reference Footnotes for Editing Auditors' Reports

The Auditors' Reports provided in AUDIT-CITY have been created from the latest AICPA Audit Guide. These reports require significant editing on your part. To facilitate this editing process, we have provided a reference file containing the footnotes applicable to each of the three reports – the Basic Statements Opinions, the GAO

Opinions, and the OMB Opinions. While editing the report you have created, click on the FILE/OPEN FILE/AUDITORS' REPORTS/Reference Footnotes options from the menu as shown below.
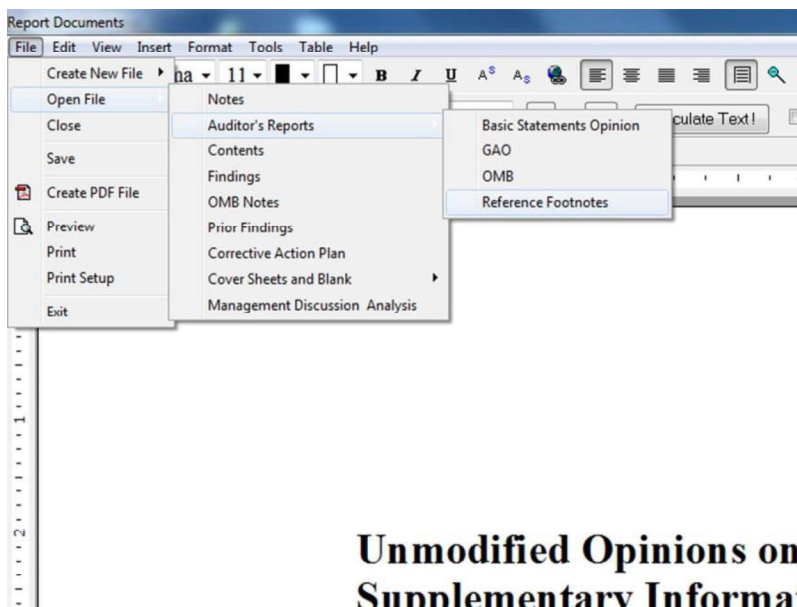
This will bring up a small window with a menu to select one of the footnote references provided. If you select the Basic Opinion Footnotes, the footnotes used to edit the Basic Opinion you have selected will be displayed in this window. You can scroll up or down this window, you can move it to one side or the other, you can make it smaller or larger. When you find the footnote number (as displayed in the document – for example fn 2 or fn 3 as shown below – you can determine if you need to edit that section. Please note that these footnotes can be printed by clicking on the small printer icon in the menu bar in the small window.
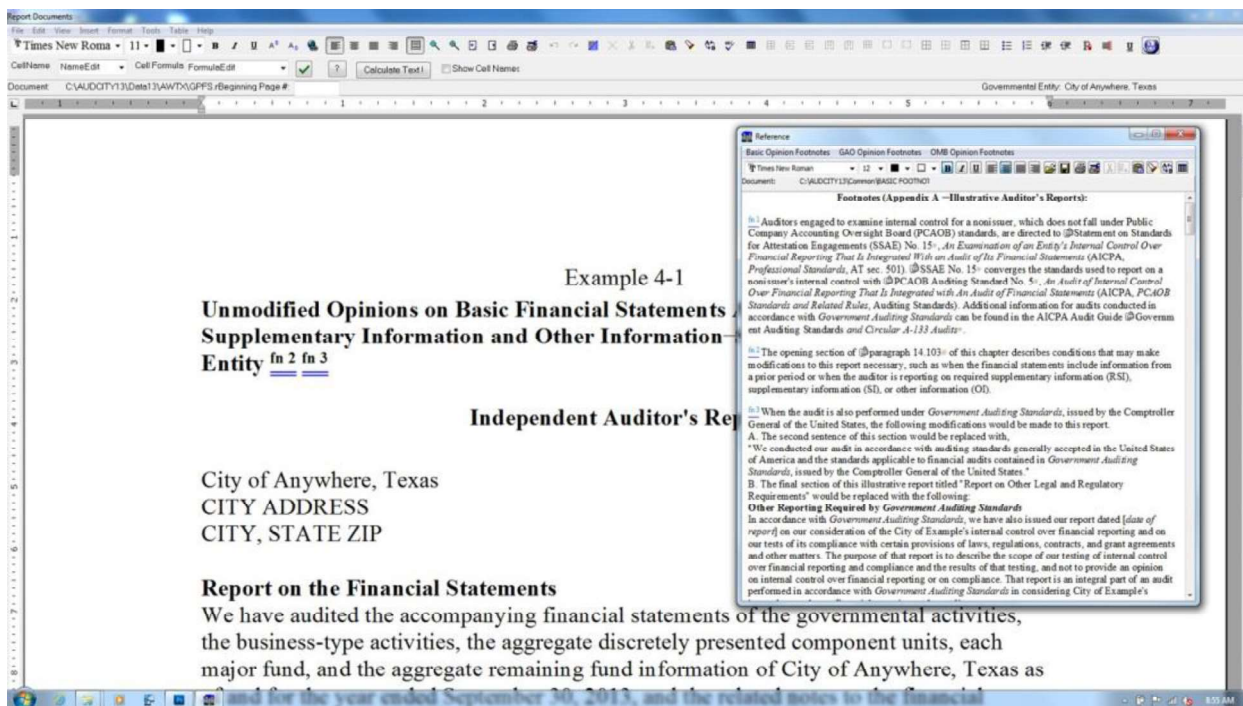
In all the report documents, your city or county name will be imported. The notes and MD&A contain many tables. Although you can see the grid lines on the screen, these lines will not print.   **Note: You can set the view property to see the grid lines on the table or not. Click on the VIEW menu option. If there is a check mark by the work Gridlines, the gridlines are visible. If you click on Gridlines and the check mark disappears, the gridlines will no longer be visible on the screen.   Gridlines do not print in the documents.**

Check Routines

The button labeled **CHECKS** appears at the top of the Report Generator main screen. This routine checks for consistency between the exhibits. **You should run the check routine after completing and forming (i.e. previewing or printing) the fund financial statements before going on to the Fund to Government Wide Worksheet.**

You must have at least formed the reports you wish to check before running this routine. To form the reports, select the GASB 34 EXHIBITS option from the menu and select the report name. ALSO REMEMBER IF YOU CHANGE DATA AFFECTING AN EXHIBIT, YOU MUST REFORM THE AFFECTED EXHIBITS BEFORE THE REVISED DATA WILL BE USED IN THE CHECK ROUTINE.

The check routine will report a difference even if the difference is $.01. You may adjust your data to avoid rounding errors if you desire.

Please be sure to visually check all of your exhibits as AUDIT-CITY does not guarantee that all possible errors are included in the check routines.

The following checks are made on any of the Exhibits listed below which have been created.

Exhibit A-1   Total Assets + Deferred Resource Outflows = Liabilities + Deferred Resource Inflows + Equities for all columns
1300 in the Last Column must be zero.

Exhibit B-1   3000 on A1 = Ending Net Position on B1 for the Governmental, Business Type Activities and the Total columns.
There must not be a function 71

Exhibit C-1   1000 = 4000 for each column

Exhibit C-2   Beginning Fund Balance = 3000 on C1, Total Gov. Column
Ending Net Position = 3000 on A1, Total Governmental Column

Exhibit C-3   3000 on C1 = 3000 on C-3 for each column

Exhibit C-4   Beginning row Change in Fund Balance = 0100 change in fund balance on C3 for Total Governmental Funds.
Ending Change in Net Position on C-4 = CN – Change in Net Position on B1 for Total Governmental Funds.

Exhibit C-5 (G1) Total Revenues in Actual Col. = Total Revenues on C-3 for GF.
Total Expenditures in Actual Col. = Tot. Expenditures on C-3 GF

Ending Fund Balance in Actual Col. = End. FB on C-3 for GF.

Exhibit D-1   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

Exhibit D-2   Total Net Position on D-1 = Total Net Position on D-2 for all columns

Exhibit D-3   Cash on D-1 = Cash and Cash Equivalents on D-3 for each column
Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
Operating Income/Loss on D-2 = Operating Income/Loss on D3 for each column.

Exhibit E-1   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

Exhibit E-2   Total Net Position on E-1 = Total Net Position on E-2 for all columns

Exhibit H-1   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Equities for all columns
Total Column Assets = Assets in Nonmajor Gov. Fds Column C1
Total Column Liabilities = Liabilities in Nonmajor Fds Col., C1
Total Fund Balance = 3000 in Nonmajor Fds. Col, C1

Exhibit H-2   Total Fund Balance on H2 = Total Fund Balance on H1 each col.
Total Column Revenues = Revenues in Nonmajor Gov. Fds, C3
Total Col. Expenditures = Expenditures in Nonmajor Fds, C3
Total Fund Balance = Fundbalance in Nonmajor Fds, C3

Exhibit H-3   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns
Total Column Assets = 1000 , Total Internal Service Funds, D1
Total Column Liabilities = 2000, Total Internal Service Fds, D1
Total Column Net Assets = 3000, Total Internal Service Fds, D1

Exhibit H-4   3000, Net Position on H-4 = 3000, Net Position on H-3, each column
Total Column Revenues = Revenues, Total ISF, on D-2
Total Column Expenses = Expenses, Total ISF, on D-2
Total Column Net Position = Net Position, Total ISF, on D-2

Exhibits H-5   Cash and Cash Equivalents on H-5 = Cash on H-3 for each column
Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
Operating Income on H-5 = Operating Income on H-4 each column
Total Cash from Operations, H-5 = Cash from Operations, ISFs, D3
Total Cash & Equivalents, H-5 = Cash & Equivalents, ISFs, D3

Exhibit H-6   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns
Total Column Assets = 1000 , Nonmajor Enterprise Funds, D1
Total Column Liabilities = 2000, Nonmajor Enterprise Funds, D1
Total Column Net Position = 3000, Nonmajor Enterprise Funds, D1

Exhibit H-7   3000, Net Position on H-4 = 3000, Net Position on H-6, each column
Total Column Revenues = Revenues, NonMaj Enterprise, on D-2
Total Column Expenses = Expenses, NonMaj Enterprise, on D-2
Total Column Net Position = Net Position, NonMaj Enterprise, on D2

Exhibit H-8   Cash and Cash Equivalents on H-8 = Cash on H-6 for each column

Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
Operating Income on H-8 = Operating Income on H-7 each column
Total Cash from Operations, H-8 = Cash from Operations, NM Enterprise Funds, D3
Total Cash & Equivalents,H-5 = Cash & Equivalents, NM Enterprise Funds, D3

Exhibit H-9   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows +
Total Net Position for all columns
Total Column Assets = Assets, Total Custodial Fds, E1
Total Column Liabilities = 2000, Total Custodial Fds, E1

Exhibit H-10   Total Net Position on H-9 = Total Net Position on H10 all columns
Total Column Ending Net Position = Ending Net Position, total Custodial Funds, E2

Exhibit H-11   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows +
Total Net Position for all columns
Total Column Assets = Assets, Total Private Purpose Trust, E1
Total Column Liabilities = Liabilities, Total Priv. Purp. Trust, E1
Total Column Net Position = Net Position, Total Priv. Purp. Trust, E1

Exhibit H-12   Total Net Position on H-11 = Total Net Position on H10 all columns
Total Column Ending Net Position = Ending Net Position, total Private Purpose Trust Funds,
E2

Creating PDF Files

What if my document files such as the Notes and MD&A are not created in AUDIT-CITY.?

AUDIT-CITY will create a PDF file containing only those files found in the client's data folder as created by AUDIT-CITY. You can easily combine PDF files of other documents, such as the Notes to the Financial Statements by creating a PDF file of that document and then inserting the pages in the correct location in the larger PDF file containing the exhibits.

Please note that if you do not create your document files in AUDIT-CITY, you can create a PDF file from any word processing program by either selecting the Adobe Acrobat Icon or menu option within the program to create the file **or** by setting your printer to Acrobat Distiller or Acrobat Printer and printing to the PDF file. You can then combine these into the Exhibits PDF file.

In addition to the command in the Report Generator to create the one large PDF file, a PDF file can be created for each Exhibit at the time the Exhibit is printed.

Appendix A

EdMIS Control Codes

1. Fund Codes
2. Function Codes
3. Object Codes

Account Code Structure to be Used in AUDIT-CITY

With AUDIT-CITY, you are able to add reporting codes to specify which accounts you wish to be summed to a specific row in the Exhibits for the Annual Report. Please note that if you import your crosswalk file from the previous year, the codes in your fund, function and object code lists will also be imported. If you create these files new this year, the following codes from EdMIS will be provided for you to edit. For this to work successfully, you MUST confine your choices to the specified range of codes so that the items will appear in the correct order in the financial statements.

FUND CODES:

Fund codes must be assigned so that the different fund types can be grouped together easily. These should be a three-character code. We recommend the following:

Fund No.	Fund Type
100-199 – General Funds	GF
200-299 – Special Revenue Funds	SF
500-599 – Debt Service Funds	DS
600-699 – Capital Projects Funds	CP
700-749 – Enterprise Funds	EF
750-799 – Internal Service Funds	IS
800-829 – Private Purpose Trust Funds	PP
830-850 – Investment Trust Funds	IT
851-859 – Pension Trust Funds	PT
860-880 – Agency Funds	AF
901 – General Fixed Capital Assets	FA
902 – Long-term Debt	LD
990-994 – Non-fiduciary Component Unit	CU
995-999 – Fiduciary Component Unit	FC

FUNCTION CODES:

Function or Department codes MUST be assigned for all expenditures in a government type fund. We prefer using these code ranges to not only specify the department or function but also to identify the four characteristics for reporting governmental fund expenditures which are Current Expenditures, Debt Service, Capital Outlay and Intergovernmental. Remember the codes you choose here and how you define them will be the way the expenditures are organized on the governmental fund statements and how expenses are reported in the government wide Statement of Activities. Please specify each of the primary areas for codes 100,200,300,400,500 and 600. You should identify these by the Name you wish to use to print the heading for the specific items in that category. If you have only ONE specific item in a particular main category enter DO NOT PRINT for the name of the general category and identify the specific item with the name you wish to show in the report. For Example, if you only want to use one category for General Government, enter DO NOT PRINT in code 100 and enter General Government as the description for code 110. Be sure to assign only code 110. Do NOT assign code 100 in the crosswalk

file. Please adhere to the following structure keeping in mind that you can define each of these as you wish as long as these are items which should be reported under Current Expenditures:

      Current Expenditures: - Function codes 100-699
            General Government – 100 with specific areas defined
                  110 – Legislative (or edit to your choice)
                  120 – Judicial (or edit to your choice)
                  130 – Financial Administration (or edit to your choice), etc.
            Public Safety – 200
                  210 – Police
                  220 – Fire Department
                  230 – Animal Control, etc.

            Public Works – 300

                  310 – Highways and Streets
                  320 – Sanitation, etc.

            Health and Welfare – 400

                  410 – Health
                  420 – Welfare, etc.

            Culture and Recreation – 500

                  510 – Recreation
                  520 – Parks
                  530 – Museums, etc.

            Conservation and Development – 600

                  610 – Urban Development and Housing
                  620 – Economic Development and Assistance, etc.

Note: Again, all of the above codes for Current Expenditures can be edited by you. If you want to identify the range of codes under 300 with something other than public works, you can just edit the name for that general category in your function list. It I important to note that if you use the more detailed codes under the category – i.e. the 210, 220, etc. you can indicate on the fund list that you wish for all items under that general category to be rolled up into the general category when preparing the report. For example, you can identify the details for your budget report but choose to roll up to the 200 for the fund level statement OR the government wide statement reporting expenditures and expenses for governmental fund types.

Debt Service: Function codes 700 – 799

      (Note this range of codes identifies both the characteristic of Debt Service AND the function codes related to debt service activities)

            710 – Bond Principal
            711 – Right-to-Use Lease Principal
            712 – SBITA Principal
            720 – Debt Interest
            721 – Right-to-Use Lease Interest
            722 – SBITA Interest
            730-799 – Other Debt Service

      Please DO NOT change the code for principal and debt interest.

Capital Outlay: Function Codes 800-899

You may choose to just use the 800 for all expenditures acquiring fixed assets or you can use the 810, 820, etc. to identify departments or areas you wish to report separately.

Intergovernmental: Function codes 900 – 999

You may choose to use the 900 for all activities related to intergovernmental transactions or you may identify items of interest using the 910,920, etc.

IT IS VERY IMPORTANT THAT YOU REMEMBER THESE CODES ARE REQUIRED ONLY FOR EXPENDITURES AND EXPENSES RELATED TO THE GOVERNMENTAL FUNDS AND ACTIVITIES. You should NOT assign function codes to Balance Sheet items, Revenue Accounts, or Other Sources and Uses.

You MAY use the function codes set aside for proprietary type funds if you wish to identify these for a segmented report in the fund level statements. This is not required. They must all begin with a 0 so you have 010,020,030,040,050,060,070,080 and 090 which may be used for your enterprise and internal service funds. AUDIT-CITY will allow you to choose the format of the Revenues, Expenses and Change in Net Position report for the proprietary funds. You may choose to print by object code only or by function and object code. You can choose to organize the report by function, with object code details provided for each function OR you may choose to organize the report by object with the function code details provided under each object code heading. If you wish to print expenses for proprietary funds by the detail of the object code only, be sure there are no function codes beginning with a zero on the function list.

OBJECT CODES:

The correct assignment of object codes is essential. These will govern how the information is organized in each report. We have a range of codes for each type of account and under that there are specific ranges to identify certain items as current, long term, etc. The General Ranges are as follows:

ASSETS: -   These four-character codes must ALL begin with a 1. In general, the lower the number the more liquid the asset. The table below presents the codes provided for you in AUDIT-CITY. You may want to delete some of these and or add additional codes in the appropriate areas. The main thing for you to remember is that if you provide detail for these codes, there will be a row on the financial statement for each of the codes you enter. The software will not be able to determine if you really want several of these to be combined on the report. Remember that you will have a different account in your trial balance for each of the account numbers provided by your client. What you want to do with these codes is assign the same code to all of the client accounts you want to combine for the one-line item on the financial statement.

Please note that we have some codes in this list which should apply to funds using the accrual basis of accounting and these codes should NOT be used for the governmental funds using the modified accrual basis of accounting and vice versa.

LIABILITIES: - These four-character codes must ALL begin with a 2. As with the assets, the lower the number the more current the liability. Long-term liabilities begin with a 25 and deferred resource inflows begin with a 26.

ASSETS

1010	Cash and Cash Equivalents
1030	Investments - Current
1040	Interest Receivable - investments
1050	Taxes Receivable
1051	Allowance for Uncollectible Taxes (credit)
1150	Accounts Receivable, Net
1210	Special Assessments Receivable, Net
1220	Lease Receivable, Net
1260	Due from Other Governments
1270	Taxes Levied for Other Governments
1300	Due from Other Funds
1310	Due from Fiduciary Funds
1320	Due from Component Unit
1390	Due from Others
1391	Due from Primary Government
1410	Inventories
1430	Prepaid Items
1440	Deferred Charges
1490	Advances to other Funds
1500	Investments - Non current
1531	Investments - Joint Venture
1611	Temporarily Restricted Asset
1612	Temporarily Restricted Asset_____
1613	Temporarily Restricted Asset
1621	Permanently Restricted Asset_____
1622	Permanently Restricted Asset_____
1710	Land Purchase and Improvements
1720	Infrastructure
1721	Accumulated Depreciation - Infrastructure
1730	Buildings
1731	Accumulated Depreciation - Buildings
1740	Improvements other than Buildings
1741	Accumulated Depreciation - Other Improvements
1750	Furniture and Equipment
1751	Accumulated Depreciation - Furniture & Equipment
1760	Capital Assets
1761	Accumulated Depreciation - Capital Assets
1770	Right-to-Use Lease Assets
1771	Accumulated Depreciation - Right-to-Use Leases
1772	SBITA Assets
1773	Accumulated Depreciation - SBITA Assets
1780	Construction in Progress
1800	Net Pension Asset
1810	Net OPEB Asset
1990	Other Assets
1996	Deferred Charge for Refunding
1997	Deferred Outflow Related to Pension Plan
1998	Deferred Resource Outflow Related to OPEB
1999	Deferred Resource Outflow _____

LIABILITIES

2010	Accounts Payable
2020	Wages and Salaries Payable
2030	Compensated Absences Payable
2040	Claims and Judgments Payable
2050	Contracts Payable
2060	Retainage Payable
2070	Intergovernmental Payable
2080	Due to Other Funds
2081	Due to Fiduciary Funds
2090	Due to Others
2091	Due to Primary Government
2100	Due to Component Unit
2120	Bonds, Notes, Loans Payable - Matured
2130	Right-to-Usel Leases Payable - Matured
2140	Accrued Interest Payable
2230	Unearned Revenues
2240	Notes Payable - Current
2250	Bonds Payable - Current
2260	Right-to-Use Leases Payable - Current
2262	SBITAs Payable - Current
2270	Other Current Liabilities
2300	Advance from Other Funds
2400	Liabilities Payable from Restricted Assets
2510	Bonds Payable - Noncurrent
2520	Loans Payable - Noncurrent
2540	Financing Leases Payable - Noncurrent
2550	Other Long Term Debt Payable - Noncurrent
2560	Unamortized Premiums (Discounts) on Bonds
2570	Right-to-Use Lease Liabilities - Noncurrent
2573	SBITA Liabilities - Noncurrent
2580	Net Pension Liability
2585	Net OPEB Liability
2601	Unavailable Revenue - Property Taxes
2602	Deferred Inflow Related to Pension Plan
2603	Deferred Resource Inflow Related to OPEB
2604	Deferred Resource Inflow _____
2605	Deferred Resource Inflow for Leases

Be sure you do NOT use the long-term asset codes and long-term liability codes in a governmental fund. While you may report an expenditure to purchase a capital asset, you do not report the asset on the Balance Sheet for the Governmental fund. Of course, the proprietary type funds will report the capital asset on their fund financial statements.

EQUITIES: - The object code list must contain both fund balance numbers for governmental funds as well as net position numbers for other fund types and the government wide exhibits. Fund balance numbers begin with 34 and with 3410-3449 for Non-spendable Fund Balance, 3450 – 3499 for Restricted Fund Balance, 3510-3549 for Committed Fund Balance items, 3550-3599 for Assigned Fund Balance items. Code 3600 should be for the Unrestricted, Uncommitted, Unassigned Fund Balance. A Prior Period Adjustment can be coded to 3700. Net position codes begin with 3800 – Invested in Capital Net of Related Debt – "Net Investment in Capital Assets". The

various itemized restricted net position items should be coded to numbers beginning with 3810-3890. Unrestricted Net Position should be coded to 3900.

EQUITIES

3410	Inventories
3415	Long Term Loans/Notes Receivable
3425	Endowment Principal
3430	Prepaid Items
3445	Other Non-Spendable Fund Balance
3450	Federal or State Funds Grant Restriction
3460	Restricted for ------
3470	Capital Acquisition and Contractual Obligation
3480	Retirement of Long-Term Debt
3490	Other Restricted Fund Balance
3510	Construction
3520	Claims and Judgements
3525	Retirement of Loans or Notes Payable
3530	Capital Expenditures for Equipment
3540	Self Insurance
3545	Other Committed Fund Balance
3550	Construction
3560	Claims and Judgements
3565	Retirement of Loans or Notes Payable
3570	Capital Expenditures for Equipment
3580	Self-Insurance
3590	Other Assigned Fund Balance
3600	Unassigned Fund Balance
3700	Prior Period Adjustment
3800	Net Investment in Capital Assets and Lease Assets
3810	Restricted for
3820	Restricted for
3830	Restricted for Pension Benefits
3840	Restricted for Pool Participant
3850	Restricted for Capital Acquisition
3860	Restricted for Debt Service
3870	Restricted for
3880	Restricted for
3890	Restricted for Other Purposes
3900	Unrestricted Net Position

REVENUES

5110	Property Taxes
5120	General Sales and Use Taxes
5131	Selective Sales and Use Tax
5132	Selective Sales and Use Tax for _____
5133	Selective Sales and Use Tax for
5140	Income Taxes
5150	Gross Receipts Business Tax
5160	Death and Gift Tax
5170	Franchise Tax
5180	Other Taxes
5190	Penalty and Interest on Taxes
5200	Licenses and Permits
5300	Intergovernmental Revenue and Grants
5400	Charges for Services
5510	Fines
5520	Forfeits
5550	Special Assessments
5610	Investment Earnings
5611	Interest Revenue - Leases
5620	Rents and Royalties
5621	Lease Revenue
5630	Escheats
5640	Contributions & Donations from Private Sources
5650	Contributions from Special Assessment
5700	Other Revenue

REVENUES: All Revenues beginning with 51 should be tax revenues. Again, remember to assign codes for ONLY the line items you wish to report in the financial statements. Remember you may use the same code for several different accounts in the crosswalk in order to combine these balances for reporting purposes.

There are very few expenditure/expense codes because the detail is provided by the function code. The user can add to these if they desire to report more detail in the proprietary funds which are presented by object. Just be sure to stay in the range – 61xx – 66xx for current expenditures or expenses, 67xx for capital outlay, 6800 for Depreciation and 69xx for debt service items.

EXPENDITURES

6100	Personnel Services - Salaries and Wages
6200	Personnel Services - Employee Benefits
6300	Purchased Professional & Technical Services
6400	Purchased Property Services
6500	Other Operating Costs
6600	Supplies
6710	Land
6720	Buildings and Improvements
6730	Improvements Other than Buildings
6740	Furniture, Machinery and Equipment
6750	Infrastructure
6760	Right-to-Use Lease
6763	SBITAs
6790	Other Capital Outlay
6800	Depreciation
6900	Debt Service
6910	Principal on Debt
6911	Principal Payment - Right-to-Use Leases
6912	Principal Payament - SBITAs
6920	Interest on Debt
6921	Interest Payment - Right-to-Use Leases
6922	Interest Payment - SBITAs
6990	Other Debt Service Expenditure

OTHER SOURCES

7911	Issuance of Bonds
7912	Sale of Real and Personal Property
7913	Proceeds from Right-to-Use Leases
7914	Non-Current Loans
7915	Transfers In
7916	Premium or Discount on Issuance of Bonds
7917	Prepaid Interest
7918	Special Item - Resource
7919	Extraordinary Item - Resource
7920	Proceeds from SBITAs
7949	Other Resources
7951	Gain in Sale of Property
7953	Grants (Not Capital Grants)
7955	Investment Earnings
7956	Insurance Recovery
7957	Capital Contributions
7958	Non-Operating Transfers In
7980	Other Non-Operating Revenues

OTHER USES

8911	Transfers Out (Use)
8912	Special Item - (Use)
8913	Extraordinary Item - (Use)
8914	Payment to Component Unit
8940	Other (Uses)
8951	(Loss) on Sale of Real and Personal Property
8952	Interest Expense - Non-Operating
8953	Bond Issuance Cost
8980	Other Non-Operating Expenses

Please remember, the codes 7911 – 7949 are ONLY for governmental funds types and the codes from 7951-7980 are ONLY for proprietary fund types. The same is true for the Other Uses codes with the exception of the 8911. We do use that code for both fund types.

We believe you will find the assigning of these reporting codes to be much easier than they have been in the past. Remember less is better and remember how you define these object and function codes WILL BE the description presented in the reports.

Appendix B

Example Annual Report with Associatiated Worksheets

CITY OF ANYWHERE, TEXAS

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED

SEPTEMBER 30, 2023

CITY OF ANYWHERE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS

BASIC FINANCIAL STATEMENTS

CITY OF ANYWHERE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

| | Primary Government | | | Component Unit |
	Governmental Activities	Business - Type Activities	Total	Economic Development
ASSETS				
Cash and Cash Equivalents	$ 10,744,057	$ 10,662,336	$ 21,406,393	$ 31,280
Investments - Current	-	-	-	53,440
Taxes Receivable, Net	681,520	-	681,520	-
Accounts Receivable, Net	318,413	803,921	1,122,334	15,760
Lease Receivable, Net	460,434	-	460,434	-
Due from Other Governments	125,616	-	125,616	-
Inventories	68,535	105,827	174,362	60
Investments - Joint Venture	1,080,256	-	1,080,256	-
Temporarily Restricted Asset	-	1,550,629	1,550,629	1,930
Capital Assets:				
Land Purchase and Improvements	519,919	529,367	1,049,286	960
Infrastructure, Net	80,897	-	80,897	-
Buildings, Net	21,162,182	878,327	22,040,509	47,620
Improvements other than Buildings, Net	819,568	25,636,743	26,456,311	2,400
Furniture and Equipment, Net	13,161,307	741,197	13,902,504	3,500
Right-to-Use Lease Assets	204,924	7,550	212,474	-
SBITA Assets	123,543	3,400	126,943	-
Construction in Progress	61,766	-	61,766	-
Other Assets	-	4,049,780	4,049,780	-
Total Assets	49,612,937	44,969,077	94,582,014	156,950
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflow Related to Pension Plan	1,891,857	-	1,891,857	-
Deferred Resource Outflow Related to OPEB	18,590	-	18,590	-
Total Deferred Outflows of Resources	1,910,447	-	1,910,447	-
LIABILITIES				
Accounts Payable	477,887	125,439	603,326	-
Wages and Salaries Payable	122,453	46,634	169,087	13,430
Compensated Absences Payable	6,504	5,771	12,275	-
Intergovernmental Payable	-	167,945	167,945	-
Accrued Interest Payable	-	40,203	40,203	-
Liabilities Payable from Restricted Assets	-	1,306,708	1,306,708	-
Noncurrent Liabilities:				
Due Within One Year	574,924	983,212	1,558,136	-
Due in More than One Year:				
Bonds Payable - Noncurrent	516,718	12,879,653	13,396,371	-
Net Pension Liability	3,883,172	-	3,883,172	-
Net OPEB Liability	408,502	-	408,502	-
Total Liabilities	5,990,160	15,555,565	21,545,725	13,430
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow Related to Pension Plan	130,122	-	130,122	-
Deferred Resource Inflow Related to OPEB	30,858	-	30,858	-
Deferred Resource Inflow for Leases	538,946	-	538,946	-
Total Deferred Inflows of Resources	699,926	-	699,926	-
NET POSITION				
Net Investment in Capital Assets and Lease Assets	35,875,320	17,326,054	53,201,374	54,480
Due in More than One Year:				
Restricted for	-	243,921	243,921	-
Restricted for Capital Acquisition	429,464	-	429,464	-
Restricted for Other Purposes	231,925	-	231,925	-
Unrestricted Net Position	8,296,589	11,843,537	20,140,126	89,040
Total Net Position	$ 44,833,298	$ 29,413,512	$ 74,246,810	$ 143,520

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

CITY OF ANYWHERE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Expenses		Program Revenues				
			Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions
Primary Government:							
GOVERNMENTAL ACTIVITIES:							
General Government	$ 1,322,369	$	-	$	-	$	-
Administration	94,020		361,834		147,814		-
Public Safety	4,922,480		-		-		-
Animal Control	20,108		25,262		16,876		-
Police and Fire Control	62,937		396,709		19,894		-
Administration	339,922		-		-		-
Public Works	1,029,446		-		-		305,363
Library	343,347		14,856		3,206		-
Health	334,883		139,436		121,432		-
Main Street	-		34,859		-		-
Parks	614,308		-		-		-
Interest on Right-to-Use Leases	8,184		-		-		-
Interest on SBITAs	125		-		-		-
Total Governmental Activities	9,092,129		972,956		309,222		305,363
BUSINESS-TYPE ACTIVITIES:							
Solid Waste Management Fund	1,934,292		7,303,587		8,000		-
Water and Sewer Fund	4,786,632		5,093,875		-		169,125
Theatre Arts Fund	51,908		21,376		4,180		-
Total Business-Type Activities	6,772,832		12,418,838		12,180		169,125
TOTAL PRIMARY GOVERNMENT	$ 15,864,961	$	13,391,794	$	321,402	$	474,488
Component Unit:							
Nonmajor Component Unit	158,240		162,650		-		-
TOTAL COMPONENT UNIT	$ 158,240	$	162,650	$	-	$	-

General Revenues:
  Taxes:
    Property Taxes, Levied for General Purposes
    General Sales and Use Taxes
    Selective Sales and Use Tax
    Franchise Tax
    Penalty and Interest on Taxes
  Grants and Contributions
  Miscellaneous Revenue
  Investment Earnings
  Transfers In (Out)
    Total General Revenues and Transfers

    Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expense) Revenue and
Changes in Net Position

	Primary Government		Component Unit
Governmental Activities	Business-Type Activities	Total	Economic Development
$ (1,322,369)	$ -	$ (1,322,369)	$ -
415,628	-	415,628	-
(4,922,480)	-	(4,922,480)	-
22,030	-	22,030	-
353,666	-	353,666	-
(339,922)	-	(339,922)	-
(724,083)	-	(724,083)	-
(325,285)	-	(325,285)	-
(74,015)	-	(74,015)	-
34,859	-	34,859	-
(614,308)	-	(614,308)	-
(8,184)	-	(8,184)	-
(125)	-	(125)	-
(7,504,588)	-	(7,504,588)	-
-	5,377,295	5,377,295	-
-	476,368	476,368	-
-	(26,352)	(26,352)	-
-	5,827,311	5,827,311	-
(7,504,588)	5,827,311	(1,677,277)	-
-	-	-	4,410
-	-	-	4,410
2,994,774	-	2,994,774	-
2,993,451	-	2,993,451	-
217,864	-	217,864	-
815,836	-	815,836	-
47,639	-	47,639	-
7,468	-	7,468	-
35,664	247,710	283,374	-
404,994	176,914	581,908	6,590
250,231	(250,231)	-	-
7,767,921	174,393	7,942,314	6,590
263,333	6,001,704	6,265,037	11,000
44,569,965	23,411,808	67,981,773	132,520
$ 44,833,298	$ 29,413,512	$ 74,246,810	$ 143,520

EXHIBIT C-1

CITY OF ANYWHERE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund		Other Funds		Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$	5,062,846	$	1,272,808	$ 6,335,654
Taxes Receivable		955,018		28,475	983,493
Allowance for Uncollectible Taxes (credit)		(301,973)		-	(301,973)
Accounts Receivable, Net		81,100		162,440	243,540
Lease Receivable, Net		460,434		-	460,434
Due from Other Governments		46,302		79,314	125,616
Due from Other Funds		72,148		-	72,148
Inventories		38,782		-	38,782
Total Assets	$	6,414,657	$	1,543,037	$ 7,957,694
LIABILITIES					
Accounts Payable	$	220,377	$	103,189	$ 323,566
Wages and Salaries Payable		116,252		1,469	117,721
Compensated Absences Payable		6,502		2	6,504
Due to Other Funds		22,234		72,148	94,382
Total Liabilities		365,365		176,808	542,173
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes		217,894		-	217,894
Deferred Resource Inflow for Leases		551,460		-	551,460
Total Deferred Inflows of Resources		769,354		-	769,354
FUND BALANCES					
Restricted Fund Balance:					
Capital Acquisition and Contractural Obligation		-		429,464	429,464
Other Restricted Fund Balance		-		231,925	231,925
Assigned Fund Balance:					
Construction		-		5,352	5,352
Other Assigned Fund Balance		-		699,488	699,488
Unassigned Fund Balance		5,279,938		-	5,279,938
Total Fund Balances		5,279,938		1,366,229	6,646,167
Total Liabilities, Deferred Inflows & Fund Balances	$	6,414,657	$	1,543,037	$ 7,957,694

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

EXHIBIT C-2

CITY OF ANYWHERE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds	$	6,646,167
The City uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds are included in the Government Wide statements. The net effect is anIncrease in net position.		5,303,259
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for these assets and liabilities is an increase in Net Position.		35,388,069
Current year capital outlays. Right-to-Use lease and SBITAs and their principal payments are expenditures in the fund financial statements, but they should be shown as increases in these assets and reductions in long-term liabilities in the government-wide financial statements. The net effect of including the current fiscal year capital outlays and principal payments is to increase (decrease) net position.		264,097
The TMRS Pension plan this fiscal year required that the City report their net pension liability in the Government Wide Statement of Net Position. The items reported as a result of this implementation included a net pension liability of $3,883,172 and a Deferred Resource Outflow of $1,891,857 and a Deferred Resource Inflow of 130,122. This resulted in a decrease the ending net position by $2,121,437.		(2,121,437)
The city also participates in the TMRS OPEB plan. The amounts this fiscal year for the TMRS plan were a Net OPEB liability in the amount of $408,502, a deferred resource outflow in the amount of $18,590, and a deferred resource inflow in the amount of $30,858. The net effect of these on the ending net position was a decrease of $420,770.		(420,770)
The annual depreciation for general capital assets and the Right-to-Use assets and the SBITA assets increases accumulated depreciation related to these assets. The net effect of the current year's depreciation is to decrease net position.		(528,731)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.		302,644
Net Position of Governmental Activities	$	44,833,298

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

	General Fund	Other Funds	Total Governmental Funds
REVENUES:			
Taxes:			
Property Taxes	$ 2,970,380	$ 6,816	$ 2,977,196
General Sales and Use Taxes	2,993,451	-	2,993,451
Selective Sales and Use Tax	16,125	201,739	217,864
Franchise Tax	815,836	-	815,836
Penalty and Interest on Taxes	45,490	2,149	47,639
Licenses and Permits	107,659	-	107,659
Intergovernmental Revenue and Grants	133,532	175,690	309,222
Charges for Services	497,985	-	497,985
Fines	232,233	12,562	244,795
Investment Earnings	239,770	46,097	285,867
Interest Revenue - Leases	10,410	-	10,410
Rents and Royalties	360	-	360
Lease Revenue	109,590	-	109,590
Contributions & Donations from Private Sources	3,000	4,468	7,468
Other Revenue	13,803	4,283	18,086
Total Revenues	8,189,624	453,804	8,643,428
EXPENDITURES:			
Current:			
General Government	869,265	373,469	1,242,734
Public Safety	4,698,934	27,961	4,726,895
Public Works	701,590	-	701,590
Library	314,809	-	314,809
Health	329,416	-	329,416
Parks	544,814	-	544,814
Debt Service:			
Principal on Right-to-Use Leases	119,913	-	119,913
Principal on SBITAs	2,000	-	2,000
Interest on Right-to-Use Leases	8,184	-	8,184
Interest on SBITAs	125	-	125
Capital Outlay:			
Capital Outlay	56,162	32,391	88,553
Total Expenditures	7,645,212	433,821	8,079,033
Excess of Revenues Over Expenditures	544,412	19,983	564,395
OTHER FINANCING SOURCES (USES):			
Proceeds from Right-to-Use Leases	3,850	-	3,850
Transfers In	284,546	62,843	347,389
Proceeds from SBITAs	10,500	-	10,500
Transfers Out (Use)	(295,000)	(43,843)	(338,843)
Total Other Financing Sources (Uses)	3,896	19,000	22,896
Net Change in Fund Balances	548,308	38,983	587,291
Fund Balance - October 1 (Beginning)	4,731,630	1,327,246	6,058,876
Fund Balance - September 30 (Ending)	$ 5,279,938	$ 1,366,229	$ 6,646,167

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

EXHIBIT C-4

CITY OF ANYWHERE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total Net Change in Fund Balances - Governmental Funds	$	587,291
The city uses some internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of these internal service funds are reported with governmental activities. The net effect of this consolidation is to increase (decrease) the change in net position.		443,147
Current year capital outlays. Right-to-Use leases. and SBITAs and their principal payments are expenditures in the fund financial statements, but they should be shown as increases in these assets and reductions in their long-term liabilities in the government-wide financial statements. The net effect is to increase (decrease) the change in net position.		264,097
The city participates in the TMRS pension plan. The changes in the districts net pension liability and the deferred resource outflows and inflows related to the pension plan resulted in a decrease in the change in the ending net position in the amount of $517,435.		(517,435)
The city also participates in the TMRS OPEB plan. The change in the city's net OPEB liability and the deferred resource inflows and outflows related to the plan resulted in a decrease in the change in the ending net position in the amount of $22,123.		(22,123)
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation on capital assets. Right-to-Use lease assets and SBITA assets is to decrease the change in net position.		(528,731)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) the change in net position.		37,087
Change in Net Position of Governmental Activities	$	263,333

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

CITY OF ANYWHERE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Business-Type Activities	
	Solid Waste Management Fund	Water and Sewer Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 6,199,993	$ 4,445,202
Restricted Assets - Current:		
Temporarily Restricted Asset	785,933	764,696
Accounts Receivable, Net	251,112	552,809
Due from Other Funds	-	-
Inventories	-	105,692
Total Current Assets	7,237,038	5,868,399
Noncurrent Assets:		
Capital Assets:		
Land Purchase and Improvements	400,000	124,367
Buildings, net	263,294	586,908
Improvements other than Buildings, net	1,786,494	23,850,249
Furniture and Equipment, net	734,210	(2,700)
Right-to-Use Lease Assets, net	-	7,550
SBITA Assets, net	3,400	-
Other Assets	19,813	4,029,967
Total Noncurrent Assets	3,207,211	28,596,341
Total Assets	10,444,249	34,464,740
LIABILITIES		
Current Liabilities:		
Accounts Payable	33,899	90,287
Wages and Salaries Payable	18,660	27,974
Compensated Absences Payable	2,738	3,033
Intergovernmental Payable	89,144	78,801
Accrued Interest Payable	1,988	38,215
Bonds Payable - Current	270,000	713,212
Liabilities Payable from Restricted Assets	785,933	520,775
Total Current Liabilities	1,202,362	1,472,297
Noncurrent Liabilities:		
Bonds Payable - Noncurrent	570,000	12,221,740
Other Long Term Debt Payable - Noncurrent	21,702	35,680
Unamortized Premiums (Discounts) on Bonds	11,749	7,832
Right-to-Use Lease Liabilities - Noncurrent	-	7,550
SBITA Liabilities - Noncurrent	3,400	-
Total Noncurrent Liabilities	606,851	12,272,802
Total Liabilities	1,809,213	13,745,099
NET POSITION		
Net Investment in Capital Assets and Lease Assets	2,332,250	14,950,992
Restricted for	-	243,921
Unrestricted Net Position	6,302,786	5,524,728
Total Net Position	$ 8,635,036	$ 20,719,641

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

- Enterprise Funds		Governmental Activities
Nonmajor Enterprise Funds	Total Enterprise Funds	Total Internal Service Funds
$ 17,141 $	10,662,336 $	4,408,403
-	1,550,629	-
-	803,921	2,637
-	-	22,234
135	105,827	29,753
17,276	13,122,713	4,463,027
5,000	529,367	-
28,125	878,327	109,207
-	25,636,743	-
9,687	741,197	895,113
-	7,550	-
-	3,400	-
-	4,049,780	-
42,812	31,846,364	1,004,320
60,088	44,969,077	5,467,347
1,253	125,439	154,324
-	46,634	4,731
-	5,771	-
-	167,945	-
-	40,203	-
-	983,212	-
-	1,306,708	-
1,253	2,675,912	159,055
-	12,791,740	-
-	57,382	5,033
-	19,581	-
-	7,550	-
-	3,400	-
-	12,879,653	5,033
1,253	15,555,565	164,088
42,812	17,326,054	1,004,320
-	243,921	-
16,023	11,843,537	4,298,939
$ 58,835 $	29,413,512 $	5,303,259

CITY OF ANYWHERE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Solid Waste Management Fund	Water and Sewer Fund
OPERATING REVENUES:		
Charges for Services	$ 7,303,587	$ 5,093,875
Other Revenue	97,558	91,000
Total Operating Revenues	7,401,145	5,184,875
OPERATING EXPENSES:		
Personnel Services - Salaries and Wages	576,361	859,986
Personnel Services - Employee Benefits	236,549	323,520
Purchased Professional & Technical Services	177,920	309,588
Purchased Property Services	143,144	295,186
Other Operating Costs	113,674	878,083
Supplies	178,536	540,202
Depreciation	401,564	922,369
Total Operating Expenses	1,827,748	4,128,934
Operating Income (Loss)	5,573,397	1,055,941
NONOPERATING REVENUES (EXPENSES):		
Gain in Sale of Property	52,500	-
Grants (Not Capital Grants)	8,000	-
Investment Earnings	61,854	114,773
Other Non-Operating Revenues	3,916	2,611
(Loss) on Sale of Real and Personal Property	-	(4,862)
Interest Expense - Non-Operating	(29,762)	(645,938)
Other Non-Operating Expenses	(76,782)	(6,898)
Total Nonoperating Revenue (Expenses)	19,726	(540,314)
Income (Loss) Before Contributions & Transfers	5,593,123	515,627
Capital Contributions	47,315	169,125
Non-Operating Transfers In	-	-
Transfers Out (Use)	(106,235)	(222,311)
Change in Net Position	5,534,203	462,441
Total Net Position - October 1 (Beginning)	3,100,833	20,257,200
Total Net Position - September 30 (Ending)	$ 8,635,036	$ 20,719,641

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

- Enterprise Funds		Governmental Activities
Nonmajor Enterprise Funds	Total Enterprise Funds	Total Internal Service Funds
$ 21,376	$ 12,418,838	$ 1,433,919
125	188,683	153,571
21,501	12,607,521	1,587,490
12,773	1,449,120	132,761
1,405	561,474	50,730
10,770	498,278	501
8,943	447,273	38,151
7,778	999,535	1,003,846
8,033	726,771	39,733
2,206	1,326,139	286,974
51,908	6,008,590	1,552,696
(30,407)	6,598,931	34,794
-	52,500	226
4,180	12,180	-
287	176,914	119,127
-	6,527	-
-	(4,862)	-
-	(675,700)	-
-	(83,680)	-
4,467	(516,121)	119,353
(25,940)	6,082,810	154,147
-	216,440	-
31,000	31,000	289,000
-	(328,546)	-
5,060	6,001,704	443,147
53,775	23,411,808	4,860,112
$ 58,835	$ 29,413,512	$ 5,303,259

CITY OF ANYWHERE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Business-Type Activities	
	Solid Waste Management Fund	Water and Sewer Fund
Cash Flows from Operating Activities:		
Cash Received from User Charges	$ 7,303,587	$ 5,093,875
Cash Received from Assessments - Other Funds	-	-
Cash Payments to Employees for Services	(741,821)	(1,193,311)
Cash Payments for Insurance Claims	(97,408)	(91,000)
Cash Payments for Suppliers	(664,227)	(2,244,922)
Cash Payments for Other Operating Expenses	(732,693)	(1,473,808)
Net Cash Provided by (Used for) Operating Activities	5,067,438	90,834
Cash Flows from Non-Capital Financing Activities:		
Operating Transfer Out	(106,235)	(222,311)
Cash Flows from Capital and Related Financing Activities:		
Acquisition of Capital Assets	(194,242)	-
Capital Contributed by Other Funds	47,315	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	(146,927)	-
Cash Flows from Investing Activities:		
Interest and Dividends on Investments	61,854	337,083
Net Increase (Decrease) in Cash and Cash Equivalents	4,876,130	205,606
Cash and Cash Equivalents at Beginning of Year	1,323,863	4,239,596
Cash and Cash Equivalents at End of Year	$ 6,199,993	$ 4,445,202
Reconciliation of Operating Income (Loss) to Net Cash		
Provided by (Used for) Operating Activities:		
Operating Income (Loss)	$ 5,573,397	$ 1,055,941
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used For) Operating Activities:		
Depreciation	401,564	922,369
Effect of Increases and Decreases in Current Assets and Liabilities:		
Decrease (Increase) in Receivables	13,509	2,198
Decrease (Increase) in Inventories	-	(9,752)
Decrease (Increase) in Prepaid Expenses	2,554	2,852
Increase (Decrease) in Accounts Payable	(20,184)	(287,127)
Increase (Decrease) in Payroll Deductions	3,935	7,343
Decrase in Accrued Liabilities - Short Term	(33,500)	(75,000)
Increase (Decrease) in	(805,470)	(1,015,617)
Increase (Decrease) in	(68,367)	(512,373)
Net Cash Provided by (Used for) Operating Activities	$ 5,067,438	$ 90,834

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

	Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Total Internal Service Funds
	$ 21,376	$ 12,418,838	$ 1,432,370
	-	-	153,571
	(12,773)	(1,947,905)	(183,633)
	(125)	(188,533)	-
	(35,056)	(2,944,205)	(1,012,240)
	-	(2,206,501)	-
	(26,578)	5,131,694	390,068
	-	(328,546)	-
	-	(194,242)	(174,305)
	-	47,315	-
	-	(146,927)	(174,305)
	287	399,224	119,283
	(26,291)	5,055,445	335,046
	43,432	5,606,891	4,073,357
	$ 17,141	$ 10,662,336	$ 4,408,403
	$ (30,407)	$ 6,598,931	$ 34,794
	2,206	1,326,139	286,974
	-	15,707	(310)
	16	(9,736)	194
	-	5,406	1,341
	(1,927)	(309,238)	55,840
	(646)	10,632	12,492
	-	(108,500)	(1,257)
	4,180	(1,816,907)	-
	-	(580,740)	-
	$ (26,578)	$ 5,131,694	$ 390,068

CITY OF ANYWHERE, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	Fiduciary Component Unit
ASSETS	
Cash and Cash Equivalents	$ 50,000
Investments - Current	100,000
Interest Receivable - investments	15,000
Total Assets	165,000
LIABILITIES	
Accounts Payable	55,000
Total Liabilities	55,000
NET POSITION	
Restricted for Other Purposes	110,000
Total Net Position	$ 110,000

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

CITY OF ANYWHERE, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Fiduciary Component Unit
ADDITIONS:	
Investment Earnings	$ 30,000
Contributions & Donations from Private Sources	40,000
Total Additions	70,000
DEDUCTIONS:	
Personnel Services - Salaries and Wages	3,000
Purchased Professional & Technical Services	5,000
Supplies	2,000
Total Deductions	10,000
Net Change in Fiduciary Net Position	60,000
Total Net Position -October 1 (Beginning)	50,000
Total Net Position - September 30 (Ending)	$ 110,000

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

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ANYWHERE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property Taxes	$ 2,910,000	$ 2,910,000	$ 2,970,380	$ 60,380
General Sales and Use Taxes	2,790,000	2,790,000	2,993,451	203,451
Selective Sales and Use Tax	12,500	13,000	16,125	3,125
Franchise Tax	702,300	705,200	815,836	110,636
Penalty and Interest on Taxes	33,000	33,000	45,490	12,490
Licenses and Permits	40,000	41,090	107,659	66,569
Intergovernmental Revenue and Grants	125,000	126,991	133,532	6,541
Charges for Services	568,000	568,300	497,985	(70,315)
Fines	282,220	282,220	232,233	(49,987)
Investment Earnings	180,000	180,000	239,770	59,770
Interest Revenue - Leases	-	-	10,410	10,410
Rents and Royalties	360	360	360	-
Lease Revenue	110,000	110,000	109,590	(410)
Contributions & Donations from Private Sources	100	100	3,000	2,900
Other Revenue	456,180	456,180	13,803	(442,377)
Total Revenues	8,209,660	8,216,441	8,189,624	(26,817)
EXPENDITURES:				
Current:				
General Government	1,327,385	1,327,385	869,265	458,120
Public Safety	4,832,005	4,848,150	4,698,934	149,216
Public Works	932,290	932,390	701,590	230,800
Library	314,860	314,860	314,809	51
Health	327,105	327,105	329,416	(2,311)
Parks	598,720	598,720	544,814	53,906
Debt Service:				
Principal on Right-to-Use Leases	120,000	120,000	119,913	87
Principal on SBITAs	-	-	2,000	(2,000)
Interest on Right-to-Use Leases	10,000	10,000	8,184	1,816
Interest on SBITAs	-	-	125	(125)
Capital Outlay:				
Capital Outlay	53,811	53,811	56,162	(2,351)
Total Expenditures	8,516,176	8,532,421	7,645,212	887,209
Excess (Deficiency) of Revenues Over (Under) Expenditures	(306,516)	(315,980)	544,412	860,392
OTHER FINANCING SOURCES (USES):				
Proceeds from Right-to-Use Leases	-	-	3,850	3,850
Transfers In	264,200	264,200	284,546	20,346
Proceeds from SBITAs	-	-	10,500	10,500
Transfers Out (Use)	(295,000)	(295,000)	(295,000)	-
Total Other Financing Sources (Uses)	(30,800)	(30,800)	3,896	34,696
Net Change in Fund Balances	(337,316)	(346,780)	548,308	895,088
Fund Balance - October 1 (Beginning)	4,731,630	4,731,630	4,731,630	-
Fund Balance - September 30 (Ending)	$ 4,394,314	$ 4,384,850	$ 5,279,938	$ 895,088

CITY OF ANYWHERE, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
A. Total Pension Liability			
Service Cost	$ 792,456	$ 792,456	$ 792,456
Interest (on the Total Pension Liability)	2,934,567	2,934,567	2,934,567
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	(104,345)	(104,345)	(104,345)
Changes of Assumptions	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(1,034,567)	(1,034,567)	(1,034,567)
Net Change in Total Pension Liability	$ 2,588,111	$ 2,588,111	$ 2,588,111
Total Pension Liability - Beginning	31,556,365	31,556,365	31,556,365
Total Pension Liability - Ending	$ 34,144,476	$ 34,144,476	$ 34,144,476
B. Total Fiduciary Net Position			
Contributions - Employer	$ 590,234	$ 590,234	$ 590,234
Contributions - Employee	376,712	376,712	376,712
Net Investment Income	4,256,789	4,256,789	4,256,789
Benefit Payments, Including Refunds of Employee Contributions	(1,743,003)	(1,743,003)	(1,743,003)
Administrative Expense	(23,230)	(23,230)	(23,230)
Other	(1,698)	(1,698)	(1,698)
Net Change in Plan Fiduciary Net Position	$ 3,455,804	$ 3,455,804	$ 3,455,804
Plan Fiduciary Net Position - Beginning	29,896,543	29,896,543	29,896,453
Plan Fiduciary Net Position - Ending	$ 33,352,347	$ 33,352,347	$ 33,352,257
C. Net Pension Liability	$ 792,129	$ 792,129	$ 792,219
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	97.68%	97.68%	97.68%
E. Covered Payroll	$ 4,563,846	$ 4,563,846	$ 4,563,846
F. Net Pension Liability as a Percentage of Covered Payroll	17.36%	17.36%	17.36%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

	FY 2020 Plan Year 2019		FY 2019 Plan Year 2018		FY 2018 Plan Year 2017		FY 2017 Plan Year 2016		FY 2016 Plan Year 2015		FY 2015 Plan Year 2014
$	787,328	$	753,632	$	728,112	$	693,405	$	564,367	$	532,456
	2,024,856		1,965,695		1,912,602		1,855,248		1,765,339		1,652,345
	-		-		-		-		-		-
	(95,194)		(83,918)		(114,218)		(47,644)		8,396		12,456
	106,833		-		-		-		-		265,378
	(1,743,333)		(1,808,263)		(1,697,124)		(1,640,217)		(1,541,018)		(1,493,835)
$	1,080,490	$	827,146	$	829,372	$	860,792	$	797,084	$	968,800
	30,475,875		29,648,729		28,819,357		27,958,564		25,707,450		24,738,650
$	31,556,365	$	30,475,875	$	29,648,729	$	28,819,356	$	26,504,534	$	25,707,450
$	588,207	$	575,910	$	527,544	$	472,646	$	477,317	$	450,346
	376,712		360,589		349,021		330,193		307,662		310,567
	4,106,092		(847,873)		3,549,109		1,675,451		1,422,274		1,245,789
	(1,743,333)		(1,808,263)		(1,697,124)		(1,640,217)		(1,541,018)		(1,539,574)
	(23,230)		(16,401)		(18,402)		(18,930)		(14,851)		(15,389)
	(698)		(857)		(933)		(1,020)		(1,221)		(1,145)
$	3,303,750	$	(1,736,895)	$	2,709,215	$	818,123	$	650,163	$	450,594
	26,592,703		28,329,598		25,620,383		24,802,260		24,865,987		24,415,393
$	29,896,453	$	26,592,703	$	28,329,598	$	25,620,383	$	25,516,150	$	24,865,987
$	1,659,912	$	3,883,172	$	1,319,131	$	3,198,973	$	988,384	$	841,463
	94.74%		87.26%		95.55%		88.90%		96.27%		96.73%
$	5,381,597	$	5,151,276	$	4,946,416	$	4,717,041	$	4,395,180	$	4,254,256
	30.84%		75.38%		26.67%		67.82%		22.49%		19.78%

CITY OF ANYWHERE, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE FISCAL YEAR 2023

	2023	2022	2021
Actuarially Determined Contribution	$ 634,573	$ 634,573	$ 634,573
Contributions in Relation to the Actuarially Determined Contributions	634,573	634,573	634,573
Contribution Deficiency (Excess)	$ -	$ -	$ -
Covered Payroll	$ 5,783,456	$ 5,783,456	$ 5,783,456
Contributions as a Percentage of Covered Payroll	10.97%	10.97%	10.97%

Note: GASB Codification, Vol. 2, P20.146 requires that the data in this schedule be presented as of the governmental entity's respective fiscal years as opposed to the time periods covered by the measurement dates ending December 31 for the respective fiscal years.

As required by GASB 68, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

	2020		2019		2018		2017		2016		2015
$	598,345	$	588,207	$	346,218	$	346,218	$	338,438	$	325,356
	598,345		588,207		346,218		346,218		338,438		325,356
$	-	$	-	$	-	$	-	$	-	$	-
$	5,678,345	$	5,381,597	$	4,936,735	$	4,937,985	$	4,834,698	$	4,647,943
	10.54%		10.93%		7.01%		7.01%		7.00%		7.00%

CITY OF ANYWHERE, TEXAS
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	FY 2023 Plan Year 2022	FY 2022 Plan Year 2021	FY 2021 Plan Year 2020
Total OPEB Liability			
Service Cost	$ 14,326	$ 14,326	$ 14,326
Interest on the Total OPEB Liability	16,356	16,356	16,356
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	1,894	1,894	1,894
Changes of Assumptions	(103,345)	(103,345)	(103,345)
Benefit Payments*	(6,345)	(6,345)	(6,345)
Net Change in Total OPEB Liability	(76,114)	(76,114)	(76,114)
Total OPEB Liability - Beginning	489,894	489,894	489,894
Total OPEB Liability - Ending	$ 413,780	$ 413,780	$ 413,780
Covered Payroll	$ 5,789,456	$ 5,789,456	$ 5,789,456
Total OPEB Liability as a Percentage of Covered Payroll	7.15%	7.15%	7.15%

*The Supplemental Death Benefit Fund is considered to be an unfunded OPEB plan under GASB 75. Because of this benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Note: GASB Codification, Vol. 2, P52.139 states that the information on this schedule should be determined as of the measurement date of the plan.

As required by GASB 75, this schedule will be built prospectively as the information becomes available until 10 years of information is presented.

FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
$ 13,454	$ 14,939	$ 12,861
15,305	14,175	14,182
-	-	-
(15,570)	(12,024)	-
73,586	(26,787)	30,033
(5,382)	(5,151)	(4,946)
81,393	(14,849)	52,130
408,501	423,350	371,220
$ 489,894	$ 408,501	$ 475,480
$ 5,381,597	$ 3,239,413	$ 3,623,876
9.10%	7.93%	8.56%

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COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

	Capital Improvement Fund	Hotel-Motel Occupancy Tax Fund	Housing Rehab Fund	Street Improvement Fund
ASSETS				
Cash and Cash Equivalents	$ 442,674	$ 96,556	$ -	$ 362,565
Taxes Receivable	-	28,405	-	70
Accounts Receivable, Net	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	$ 442,674	$ 124,961	$ -	$ 362,635
LIABILITIES				
Accounts Payable	$ 3,935	$ 67,029	$ -	$ -
Wages and Salaries Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	3,935	67,029	-	-
FUND BALANCES				
Restricted Fund Balance:				
Capital Acquisition and Contractural Obligation	429,464	-	-	-
Other Restricted Fund Balance	-	69,485	-	-
Assigned Fund Balance:				
Construction	5,352	-	-	-
Other Assigned Fund Balance	3,923	(11,553)	-	362,635
Total Fund Balances	438,739	57,932	-	362,635
Total Liabilities and Fund Balances	$ 442,674	$ 124,961	$ -	$ 362,635

	Economic Development Loan Fund	TCDP Housing Rehab. Fund	Police Seizure Fund	Federal Shared Forfeited Fd.	Police Parking Seizures	Homeland Security Grants Fund	LLEBG Grant FY 2019	LLEBG Grant FY 2020
	$ 183,188	$ -	$ 3,584	$ 15,986	$ 3,985	$ -	$ -	$ -
	-	-	-	-	-	-	-	-
	162,440	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 345,628	$ -	$ 3,584	$ 15,986	$ 3,985	$ -	$ -	$ -
	$ -	$ -	$ 392	$ -	$ 3,985	$ -	$ -	$ -
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	392	-	3,985	-	-	-
	-	-	-	-	-	-	-	-
	162,440	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	183,188	-	3,192	15,986	-	-	-	-
	345,628	-	3,192	15,986	-	-	-	-
	$ 345,628	$ -	$ 3,584	$ 15,986	$ 3,985	$ -	$ -	$ -

CITY OF ANYWHERE, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	RSVP Fund	LLEBG Grant BY 2021	Bio-Terrorism Grant Fund	LLEBG Grant FY 2022
ASSETS				
Cash and Cash Equivalents	$ 15,353	$ -	$ -	$ -
Taxes Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	-
Due from Other Governments	7,166	-	-	-
Total Assets	$ 22,519	$ -	$ -	$ -
LIABILITIES				
Accounts Payable	$ 21,387	$ -	$ -	$ -
Wages and Salaries Payable	1,469	-	-	-
Compensated Absences Payable	2	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	22,858	-	-	-
FUND BALANCES				
Restricted Fund Balance:				
Capital Acquisition and Contractural Obligation	-	-	-	-
Other Restricted Fund Balance	-	-	-	-
Assigned Fund Balance:				
Construction	-	-	-	-
Other Assigned Fund Balance	(339)	-	-	-
Total Fund Balances	(339)	-	-	-
Total Liabilities and Fund Balances	$ 22,519	$ -	$ -	$ -

	LLEBG Grant FY 2023	Economic Development Fund	Municipal Court Security Fee	Municipal Court Technology	TCDP Housing Rehab. #723048	Total Nonmajor Governmental Funds
	$ 17,228	$ 94,562	$ 33,273	$ 3,854	$ -	$ 1,272,808
	-	-	-	-	-	28,475
	-	-	-	-	-	162,440
	-	-	-	-	72,148	79,314
	$ 17,228	$ 94,562	$ 33,273	$ 3,854	$ 72,148	$ 1,543,037
	$ 5,586	$ 175	$ -	$ 700	$ -	$ 103,189
	-	-	-	-	-	1,469
	-	-	-	-	-	2
	-	-	-	-	72,148	72,148
	5,586	175	-	700	72,148	176,808
	-	-	-	-	-	429,464
	-	-	-	-	-	231,925
	-	-	-	-	-	5,352
	11,642	94,387	33,273	3,154	-	699,488
	11,642	94,387	33,273	3,154	-	1,366,229
	$ 17,228	$ 94,562	$ 33,273	$ 3,854	$ 72,148	$ 1,543,037

CITY OF ANYWHERE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Capital Improvement Fund	Hotel-Motel Occupancy Tax Fund	Housing Rehab Fund	Street Improvement Fund
REVENUES:				
Taxes:				
Property Taxes	$ -	$ -	$ -	$ 6,816
Selective Sales and Use Tax	-	201,739	-	-
Penalty and Interest on Taxes	-	-	-	2,149
Intergovernmental Revenue and Grants	-	-	-	-
Fines	-	-	-	-
Investment Earnings	14,344	2,496	-	12,184
Contributions & Donations from Private Sources	-	-	-	-
Other Revenue	-	-	-	3,678
Total Revenues	14,344	204,235	-	24,827
EXPENDITURES:				
Current:				
General Government	-	187,609	363	166
Public Safety	-	-	-	-
Capital Outlay:				
Capital Outlay	10,421	-	-	-
Total Expenditures	10,421	187,609	363	166
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,923	16,626	(363)	24,661
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out (Use)	-	(31,000)	-	-
Total Other Financing Sources (Uses)	-	(31,000)	-	-
Net Change in Fund Balance	3,923	(14,374)	(363)	24,661
Fund Balance - October 1 (Beginning)	434,816	72,306	363	337,974
Fund Balance - September 30 (Ending)	$ 438,739	$ 57,932	$ -	$ 362,635

Economic Development Loan Fund	TCDP Housing Rehab. Fund	Police Seizure Fund	Federal Shared Forfeited Fd.	Police Parking Seizures	Homeland Security Grants Fund	LLEBG Grant FY 2019	LLEBG Grant FY 2020
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	16,876	-	-
-	-	3,000	-	-	-	-	-
14,808	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,808	-	3,000	-	-	16,876	-	-
-	4,435	-	-	-	-	-	-
-	-	396	-	-	16,876	-	5,952
-	-	3,970	-	-	-	-	-
-	4,435	4,366	-	-	16,876	-	5,952
14,808	(4,435)	(1,366)	-	-	-	-	(5,952)
-	-	-	-	-	-	-	-
-	-	(1,002)	(4,052)	-	-	(577)	(4,894)
-	-	(1,002)	(4,052)	-	-	(577)	(4,894)
14,808	(4,435)	(2,368)	(4,052)	-	-	(577)	(10,846)
330,820	4,435	5,560	20,038	-	-	577	10,846
$ 345,628	$ -	$ 3,192	$ 15,986	$ -	$ -	$ -	$ -

CITY OF ANYWHERE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	RSVP Fund	LLEBG Grant BY 2021	Bio-Terrorism Grant Fund	LLEBG Grant FY 2022
REVENUES:				
Taxes:				
Property Taxes	$ -	$ -	$ -	$ -
Selective Sales and Use Tax	-	-	-	-
Penalty and Interest on Taxes	-	-	-	-
Intergovernmental Revenue and Grants	73,166	-	-	-
Fines	-	-	-	-
Investment Earnings	-	-	-	-
Contributions & Donations from Private Sources	4,468	-	-	-
Other Revenue	5	-	600	-
Total Revenues	77,639	-	600	-
EXPENDITURES:				
Current:				
General Government	77,548	-	-	-
Public Safety	-	-	600	1,342
Capital Outlay:				
Capital Outlay	-	-	-	7,720
Total Expenditures	77,548	-	600	9,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	91	-	-	(9,062)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	2,702	-	4,214
Transfers Out (Use)	-	(2,318)	-	-
Total Other Financing Sources (Uses)	-	384	-	4,214
Net Change in Fund Balance	91	384	-	(4,848)
Fund Balance - October 1 (Beginning)	(430)	(384)	-	4,848
Fund Balance - September 30 (Ending)	$ (339)	$ -	$ -	$ -

	LLEBG Grant FY 2023	Economic Development Fund	Municipal Court Security Fee	Municipal Court Technology	TCDP Housing Rehab. #723048	Total Nonmajor Governmental Funds
	$ -	$ -	$ -	$ -	$ -	$ 6,816
	-	-	-	-	-	201,739
	-	-	-	-	-	2,149
	13,500	-	-	-	72,148	175,690
	-	-	4,693	4,869	-	12,562
	-	2,265	-	-	-	46,097
	-	-	-	-	-	4,468
	-	-	-	-	-	4,283
	13,500	2,265	4,693	4,869	72,148	453,804
	-	28,684	2,516	-	72,148	373,469
	2,795	-	-	-	-	27,961
	4,990	-	-	5,290	-	32,391
	7,785	28,684	2,516	5,290	72,148	433,821
	5,715	(26,419)	2,177	(421)	-	19,983
	5,927	50,000	-	-	-	62,843
	-	-	-	-	-	(43,843)
	5,927	50,000	-	-	-	19,000
	11,642	23,581	2,177	(421)	-	38,983
	-	70,806	31,096	3,575	-	1,327,246
	$ 11,642	$ 94,387	$ 33,273	$ 3,154	$ -	$ 1,366,229

	Unemployment Compensation Fund	Equipment Replacement Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 124,325	$ 1,811,150
Accounts Receivable, Net	-	-
Due from Other Funds	-	-
Inventories	-	-
Total Current Assets	124,325	1,811,150
Noncurrent Assets:		
Capital Assets:		
Buildings, net	-	-
Furniture and Equipment, net	-	878,650
Total Noncurrent Assets	-	878,650
Total Assets	124,325	2,689,800
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,083	2,093
Wages and Salaries Payable	-	-
Total Current Liabilities	3,083	2,093
Noncurrent Liabilities:		
Other Long Term Debt Payable - Noncurrent	-	-
Total Noncurrent Liabilities	-	-
Total Liabilities	3,083	2,093
NET POSITION		
Net Investment in Capital Assets and Lease Assets	-	878,650
Unrestricted Net Position	121,242	1,809,057
Total Net Position	$ 121,242	$ 2,687,707

	Property Insurance Fund	Health Insurance Fund	Cafeteria Plan Fund	Service Center Fund	Total Internal Service Funds
$	1,058,536 $	1,247,777 $	15,855 $	150,760 $	4,408,403
	-	300	-	2,337	2,637
	-	-	-	22,234	22,234
	-	-	-	29,753	29,753
	1,058,536	1,248,077	15,855	205,084	4,463,027
	-	-	-	109,207	109,207
	-	-	-	16,463	895,113
	-	-	-	125,670	1,004,320
	1,058,536	1,248,077	15,855	330,754	5,467,347
	-	127,124	4,181	17,843	154,324
	-	-	-	4,731	4,731
	-	127,124	4,181	22,574	159,055
	-	-	-	5,033	5,033
	-	-	-	5,033	5,033
	-	127,124	4,181	27,607	164,088
	-	-	-	125,670	1,004,320
	1,058,536	1,120,953	11,674	177,477	4,298,939
$	1,058,536 $	1,120,953 $	11,674 $	303,147 $	5,303,259

	Unemployment Compensation Fund	Equipment Replacement Fund
OPERATING REVENUES:		
Charges for Services	$ -	$ -
Other Revenue	-	-
Total Operating Revenues	-	-
OPERATING EXPENSES:		
Personnel Services - Salaries and Wages	-	-
Personnel Services - Employee Benefits	-	-
Purchased Professional & Technical Services	501	-
Purchased Property Services	-	10,006
Other Operating Costs	17,250	-
Supplies	-	-
Depreciation	-	272,127
Total Operating Expenses	17,751	282,133
Operating Income (Loss)	(17,751)	(282,133)
NONOPERATING REVENUES (EXPENSES):		
Gain in Sale of Property	-	-
Investment Earnings	-	53,541
Total Nonoperating Revenue (Expenses)	-	53,541
Income (Loss) Before Transfers	(17,751)	(228,592)
Non-Operating Transfers In	-	250,000
Change in Net Position	(17,751)	21,408
Total Net Position - October 1 (Beginning)	138,993	2,666,299
Total Net Position - September 30 (Ending)	$ 121,242	$ 2,687,707

	Property Insurance Fund	Health Insurance Fund	Cafeteria Plan Fund	Service Center Fund	Total Internal Service Funds
	$ 78,390	$ 1,111,132	$ 47,151	$ 197,246	$ 1,433,919
	145,644	138	-	7,789	153,571
	224,034	1,111,270	47,151	205,035	1,587,490
	-	-	-	132,761	132,761
	-	-	-	50,730	50,730
	-	-	-	-	501
	-	-	-	28,145	38,151
	54,110	875,490	48,399	8,597	1,003,846
	-	-	-	39,733	39,733
	-	-	-	14,847	286,974
	54,110	875,490	48,399	274,813	1,552,696
	169,924	235,780	(1,248)	(69,778)	34,794
	-	-	-	226	226
	31,129	33,906	551	-	119,127
	31,129	33,906	551	226	119,353
	201,053	269,686	(697)	(69,552)	154,147
	-	-	-	39,000	289,000
	201,053	269,686	(697)	(30,552)	443,147
	857,483	851,267	12,371	333,699	4,860,112
	$ 1,058,536	$ 1,120,953	$ 11,674	$ 303,147	$ 5,303,259

	Unemployment Compensation Fund	Equipment Replacement Fund
Cash Flows from Operating Activities:		
Cash Received from User Charges	$ -	$ -
Cash Received from Assessments - Other Funds	-	-
Cash Payments to Employees for Services	-	-
Cash Payments for Suppliers	(16,408)	(11,591)
Net Cash Provided by (Used for) Operating Activities	(16,408)	(11,591)
Cash Flows from Capital & Related Financing Activities:		
Acquisition of Capital Assets	-	(174,305)
Cash Flows from Investing Activities:		
Interest and Dividends on Investments	-	53,696
Net Increase (Decrease) in Cash and Cash Equivalents	(16,408)	(132,200)
Cash and Cash Equivalents at Beginning of the Period:	140,733	1,943,350
Cash and Cash Equivalents at End of the Period:	$ 124,325	$ 1,811,150
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:		
Operating Income (Loss)	$ (17,751)	$ (282,133)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used For) Operating Activities:		
Depreciation	-	272,127
Effect of Increases and Decreases in Current Assets and Liabilities:		
Decrease (Increase) in Receivables	-	-
Decrease (Increase) in Inventories	-	-
Decrease (Increase) in Prepaid Expenses	-	-
Increase (Decrease) in Accounts Payable	1,343	(1,585)
Increase (Decrease) in Payroll Deductions	-	-
Decrase in Accrued Liabilities - Short Term	-	-
Net Cash Provided by (Used for) Operating Activities	$ (16,408)	$ (11,591)

	Property Insurance Fund	Health Insurance Fund	Cafeteria Plan Fund	Service Center Fund	Total Internal Service Funds
	$ 78,390	$ 1,111,821	$ 47,151	$ 195,008	$ 1,432,370
	145,644	139	-	7,788	153,571
	-	-	-	(183,633)	(183,633)
	(62,059)	(806,051)	(52,342)	(63,789)	(1,012,240)
	161,975	305,909	(5,191)	(44,626)	390,068
	-	-	-	-	(174,305)
	31,129	33,907	551	-	119,283
	193,104	339,816	(4,640)	(44,626)	335,046
	865,432	907,961	20,495	195,386	4,073,357
	$ 1,058,536	$ 1,247,777	$ 15,855	$ 150,760	$ 4,408,403
	$ 169,924	$ 235,780	$ (1,248)	$ (69,778)	$ 34,794
	-	-	-	14,847	286,974
	-	689	-	(999)	(310)
	-	-	-	194	194
	-	-	-	1,341	1,341
	(7,949)	69,440	(3,943)	(1,466)	55,840
	-	-	-	12,492	12,492
	-	-	-	(1,257)	(1,257)
	$ 161,975	$ 305,909	$ (5,191)	$ (44,626)	$ 390,068

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EXAMPLE WORKSHEETS

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

		Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
1010	Cash and Cash Equivalents	6,335,654	4,408,403							10,744,057
1030	Investments - Current									
1040	Interest Receivable - investments									
1050	Taxes Receivable	983,493								983,493
1051	Allowance for Uncollectible Taxes (credit)	(301,973)								(301,973)
1150	Accounts Receivable, Net	243,540	2,637			72,236				318,413
1210	Special Assessments Receivable, Net									
1220	Lease Receivable, Net	460,434								460,434
1260	Due from Other Governments	125,616								125,616
1270	Taxes Levied for Other Governments									
1300	Due from Other Funds	72,148	22,234			(94,382)				
1310	Due from Fiduciary Funds									
1320	Due from Component Unit									
1390	Due from Others									
1391	Due from Primary Government									
1410	Inventories	38,782	29,753							68,535
1430	Prepaid Items									
1440	Deferred Charges									
1490	Advances to other Funds									
1500	Investments - Non current									
1531	Investments - Joint Venture			1,080,256						1,080,256
1611	Temporarily Restricted Asset									
1612	Temporarily Restricted									
1613	Temporarily Restricted									
1621	Permanently Restricted									
1622	Permanently Restricted									
1710	Land Purchase and Improvements			519,919						519,919
1720	Infrastructure				333,953					333,953
1721	Accumulated Depreciation - Infrastructure						(253,056)			(253,056)
1730	Buildings		410,836	22,978,656						23,389,492
1731	Accumulated Depreciation - Buildings		(301,629)	(1,847,947)			(77,734)			(2,227,310)
1740	Improvements other than Buildings			3,646,305						3,646,305
1741	Accumulated Depreciation - Other			(2,826,737)						(2,826,737)
1750	Furniture and Equipment		2,820,903	12,498,391	(165,020)					15,154,274
1751	Accumulated Depreciation - Furniture &		(1,925,792)		130,766		(197,941)			(1,992,967)
1760	Capital Assets									
1761	Accumulated Depreciation - Capital									
1770	Right-to-Use Lease Assets			358,252	4,000					362,252
1771	Accumulated Depreciation - Right-to-Use			(107,094)	(50,234)					(157,328)
1772	SBITA Assets				188,564					188,564
1773	Accumulated Depreciation - SBITA Assets				(65,021)					(65,021)
1780	Construction in Progress			61,766						61,766
1800	Net Pension Asset									
1810	Net OPEB Asset									
1990	Other Assets									

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

	Total Govermmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifi-cations	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
1996 Deferred Charge for Refunding									
1997 Deferred Outflow Related to Pension Plan							1,891,857		1,891,857
1998 Deferred Resource Outflow Related to								18,590	18,590
1999 Deferred Resource Outflow									
TOTAL ASSETS PLUS OUTFLOWS	7,957,694	5,467,345	36,361,767	377,008	(22,146)	(528,731)	1,891,857	18,590	51,523,384

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

		Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
	LIABILITIES AND DEFERRED INFLOWS OF RESOURCES									
2010	Accounts Payable	(323,566)	(154,321)							(477,887)
2020	Wages and Salaries Payable	(117,721)	(4,732)							(122,453)
2030	Compensated Absences Payable	(6,504)								(6,504)
2040	Claims and Judgments Payable									
2050	Contracts Payable									
2060	Retainage Payable									
2070	Intergovernmental Payable									
2080	Due to Other Funds	(94,382)				94,382				
2081	Due to Fiduciary Funds									
2090	Due to Others									
2091	Due to Primary Government									
2100	Due to Component Unit									
2120	Bonds, Notes, Loans Payable - Matured									
2130	Right-to-Use! Leases Payable - Matured									
2140	Accrued Interest Payable									
2230	Unearned Revenues									
2240	Notes Payable - Current									
2250	Bonds Payable - Current									
2260	Right-to-Use Leases Payable - Current									
2262	SBITAs Payable - Current									
2270	Other Current Liabilities									
2300	Advance from Other Funds									
2400	Liabilities Payable from Restricted Assets									
25028	Bonds, Loans & Other Payable-Due									
2503	Right-to-Use Leases Payable - Due				(43,576)					(43,576)
2504	SBITA Payable - Due Within One Year				(94,563)					(94,563)
2505	Termination Benefits & Comp. Absences -				(436,785)					(436,785)
2506	Other Debt Due Within One Year									
2507	Other Non-current Liability - Due Within									
2510	Unamortized Premium (Discount) on									
2520	Loans Payable - Noncurrent									
2540	Financing Leases Payable - Noncurrent									
2550	Other Long Term Debt Payable -		(5,033)	(744,347)	392,875					(356,505)
2560	Unamortized Premiums (Discounts) on									
2570	Right-to-Use Lease Liabilities - Noncurrent			(229,351)	159,639					(69,712)
2573	SBITA Liabilities - Noncurrent				(90,501)					(90,501)
2580	Net Pension Liability							(3,883,172)		(3,883,172)
2585	Net OPEB Liability								(408,502)	(408,502)
2601	Unavailable Revenue - Property Taxes	(217,894)				217,894				
2602	Deferred Inflow Related to Pension Plan							(130,122)		(130,122)
2603	Deferred Resource Inflow Related to OPEB								(30,858)	(30,858)
2604	Deferred Resource Inflow									
2605	Deferred Resource Inflow for Leases	(551,460)				12,514				(538,946)

FUND TO GOVERNMENT WIDE WORKSHEET

FY 2023

	Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifi-cations	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
TOTAL LIABILITIES PLUS INFLOWS	(1,311,527)	(164,086)	(973,698)	(112,911)	324,790	-0-	(4,013,294)	(439,360)	(6,690,086)

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

		Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
	FUND BALANCES/NET POSITION									
3410	Inventories									
3415	Long Term Loans/Notes Receivable									
3425	Endowment Principal									
3430	Prepaid Items									
3445	Other Non-Spendable Fund Balance									
3450	Federal or State Funds Grant Restriction									
3460	Restricted for ------									
3470	Capital Acquisition and Contractural	(429,464)				429,464				
3480	Retirement of Long-Term Debt									
3490	Other Restricted Fund Balance	(231,925)				231,925				
3510	Construction									
3520	Claims and Judgements									
3525	Retirement of Loans or Notes Payable									
3530	Capital Expenditures for Equipment									
3540	Self Insurance									
3545	Other Committed Fund Balance									
3550	Construction	(5,352)				5,352				
3560	Claims and Judgements									
3565	Retirement of Loans or Notes Payable									
3570	Capital Expenditures for Equipment									
3580	Self-Insurance									
3590	Other Assigned Fund Balance	(699,488)				699,488				
3600	Unassigned Fund Balance	(5,279,938)				5,279,938				
3700	Prior Period Adjustment									
3800	Net Investment in Capital Assets and		(1,004,320)	(35,030,353)	(369,378)		528,731			(35,875,320)
3810	Restricted for									
3820	Restricted for									
3830	Restricted for Pension Benefits									
3840	Restricted for Pool Participant									
3850	Restricted for Capital Acquisition					(429,464)				(429,464)
3860	Restricted for Debt Service									
3870	Restricted for									
3880	Restricted for									
3890	Restricted for Other Purposes					(231,925)				(231,925)
3900	Unrestricted Net Position		(4,298,939)	(357,716)	105,281	(6,287,422)		2,121,437	420,770	(8,296,589)
	TOTAL FUND BALANCES/NET POSITION	(6,646,167)	(5,303,259)	(35,388,069)	(264,097)	(302,644)	528,731	2,121,437	420,770	(44,833,298)
	4XXX Total Assets less Liabilities and Equities	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

City of Anywhere, Texas 10/25/2023

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

	Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
FUND BALANCES/NET POSITION									
4XXX *1XXX+2XXX+3XXX(Balance Sheet Check)									
4XXX Total Assets less Liabilities and Equities	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
REVENUES									
5010 Taxes - General Levy					(2,994,774)				(2,994,774)
5011 Taxes - Debt Service Levy									
5110 Property Taxes	(2,977,196)				2,977,196				
5120 General Sales and Use Taxes	(2,993,451)								(2,993,451)
5131 Selective Sales and Use Tax	(217,864)								(217,864)
5132 Selective Sales and Use Tax for									
5133 Selective Sales and Use Tax for									
5140 Income Taxes									
5150 Gross Receipts Business Tax									
5160 Death and Gift Tax									
5170 Franchise Tax	(815,836)								(815,836)
5180 Other Taxes									
5190 Penalty and Interest on Taxes	(47,639)								(47,639)
5200 Licenses and Permits	(107,659)								(107,659)
5300 Intergovernmental Revenue and Grants	(309,222)								(309,222)
5400 Charges for Services	(497,985)								(497,985)
5510 Fines	(244,795)				(6,995)				(251,790)
5520 Forfeits									
5550 Special Assessments									
5610 Investment Earnings	(285,867)	(119,127)							(404,994)
5611 Interest Revenue - Leases	(10,410)								(10,410)
5620 Rents and Royalties	(360)								(360)
5621 Lease Revenue	(109,590)				(12,514)				(122,104)
5630 Escheats									
5640 Contributions & Donations from Private	(7,468)			(305,363)					(312,831)
5650 Contributions from Special Assessment									
5700 Other Revenue	(18,086)				(226)				(18,312)
TOTAL REVENUES	(8,643,428)	(119,127)	-0-	(305,363)	(37,313)	-0-	-0-	-0-	(9,105,231)
EXPENDITURES									
6100 General Government	1,242,734			8,915		70,720			1,322,369
6110 Administration		24,057		36,507			32,082	1,374	94,020
6120 Technical Services									
6130 Financial Administration									
6190 Other General Government Functions									
6200 Public Safety	4,726,895			75,183		120,402			4,922,480
6210 Animal Control		(29,529)					47,604	2,033	20,108
6220 Police and Fire Control		189		62,748					62,937
6230 Administration							325,983	13,939	339,922
6300 DO NOT PRINT									
6310 Public Works	701,590	13,797		2,803		272,410	37,255	1,591	1,029,446
6350 Library	314,809	(15,518)		1,309		26,020	16,041	686	343,347

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

		Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifi-cations	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
6400	DO NOT PRINT									
6410	Health	329,416	(25,354)		1,560		1,745	26,388	1,128	334,883
6450	Main Street									
6480	Airport									
6500	DO NOT PRINT									
6510	Parks	544,814	(2,436)		1,042		37,434	32,082	1,372	614,308
6710	Principal on Debt									
6711	Principal on Right-to-Use Leases	119,913			(119,913)					
6712	Principal on SBITAs	2,000			(2,000)					
6720	Interest on Debt									
6721	Interest on Right-to-Use Leases	8,184								8,184
6722	Interest on SBITAs	125								125
6790	Other Debt Service									
6800	Capital Outlay	88,553			(88,553)					
	TOTAL EXPENDITURES	8,079,033	(34,794)	-0-	(20,399)	-0-	528,731	517,435	22,123	9,092,129

City of Anywhere, Texas   10/25/2023

FUND TO GOVERNMENT WIDE WORKSHEET
FY 2023

		Total Governmental	Internal Service Fund	Acct Groups (Beginning)	Debt & Capital Items	Reclassifications	Allocated Depreciation	GASB 68 Adjustments	GASB 75 Adjustments	Government Wide
	OTHER RESOURCES									
7911	Issuance of Bonds									
7912	Sale of Real and Personal Property	(3,850)								
7913	Proceeds from Right-to-Use Leases				3,850					
7914	Non-Current Loans									(250,231)
7915	Transfers In	(347,389)	(289,000)			386,158				
7916	Premium or Discount on Issuance of									
7917	Prepaid Interest									
7920	Proceeds from SBITAs	(10,500)			10,500					
7949	Other Resources									
7951	Gain in Sale of Property		(226)			226				
7953	Grants (Not Capital Grants)									
7955	Investment Earnings									
7956	Insurance Recovery									
7957	Capital Contributions									
7958	Non-Operating Transfers In									
7980	Other Non-Operating Revenues									
	TOTAL OTHER RESOURCES	(361,739)	(289,226)	-0-	14,350	386,384	-0-	-0-	-0-	(250,231)
	OTHER USES									
8911	Transfers Out (Use)	338,843			47,315	(386,158)				
8914	Payment to Component Unit									
8940	Other (Uses)									
8951	(Loss) on Sale of Real and Personal									
8952	Interest Expense - Non-Operating									
8953	Bond Issuance Cost									
8980	Other Non-Operating Expenses									
	TOTAL OTHER USES	338,843	-0-	-0-	47,315	(386,158)	-0-	-0-	-0-	-0-
	SPECIAL ITEMS									
9001	Special Item - Resource									
9002	Extraordinary Item - Resource									
9003	Special Item - (Use)									
9004	Extraordinary Item - (Use)									
9120	Change in Fund Balance/Net Position	(587,291)	(443,147)	-0-	(264,097)	(37,087)	528,731	517,435	22,123	(263,333)
9100	Beginning Fund Balance/Net Position	(6,058,876)	(4,860,112)	(35,388,069)	-0-	(265,557)	-0-	1,604,002	398,647	(44,569,965)
9110	Prior Period Adjustments	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
9200	Total Fund Balance/Net Position	(6,646,167)	(5,303,259)	(35,388,069)	(264,097)	(302,644)	528,731	2,121,437	420,770	(44,833,298)
9900	Total Net Position (balance Sheet) - 9200	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-

Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
Adjustment Number:	**1**	**Column:** Account Groups - Beginning		
1710	Land Purchase and Improvements	519,919.00		
1730	Buildings	22,978,656.00		
1750	Furniture and Equipment	12,498,391.00		
1740	Improvements other than Buildings	3,646,305.00		
1780	Construction in Progress	61,766.00		
1731	Accumulated Depreciation - Buildings		(979,601.00)	
1731	Accumulated Depreciation - Buildings		(868,346.00)	
1741	Accumulated Depreciation - Other Improvements		(2,826,737.00)	
3800	Net Investment in Capital Assets and Lease Assets		(35,030,353.00)	
1770	Right-to-Use Lease Assets	358,252.00		
1771	Accumulated Depreciation - Right-to-Use Leases		(107,094.00)	
3900	Unrestricted Net Position		(251,158.00)	
		40,063,289.00	(40,063,289.00)	

Remarks: POST BEGINNING OF THE YEAR CAPITAL ASSETS AND DEPRECIATION. This includes the beginning of the year Right-to-use lease Assets.

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
Adjustment Number:	**2**	**Column:** Account Groups - Beginning		
1531	Investments - Joint Venture	1,080,256.00		
3900	Unrestricted Net Position		(1,080,256.00)	
		1,080,256.00	(1,080,256.00)	

Remarks: POST INVESTMENT IN JOINT VENTURE AT THE BEGINNING OF YEAR.

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
Adjustment Number:	**3**	**Column:** Account Groups - Beginning		
3900	Unrestricted Net Position	744,347.00		
2550	Other Long Term Debt Payable - Noncurrent		(744,347.00)	
2570	Right-to-Use Lease Liabilities - Noncurrent		(229,351.00)	
3900	Unrestricted Net Position	229,351.00		
		973,698.00	(973,698.00)	

Remarks: POST BEGINNING OF THE YEAR GENERAL LONG-TERM DEBT. DO NOT INCLUDE BEGINNING OF THE YEAR ENDING NET PENSION LIABILITY OR THE DEFERRED OUTFLOWS AND INFLOWS RELATED TO THE PENSION AS OF THE BEGINNING OF THE YEAR. THESE MUST BE POSTED TO THE NEW COLUMN GASB 68. This includes the beginning of the year right-to-use liability.

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
Adjustment Number:	**4**	**Column:** Account Groups - Beginning		
9100	Beginning Fund Balance / Net Assets		(35,388,069.00)	
9200	Ending Fund Balance/Net Assets	35,388,069.00		
		35,388,069.00	(35,388,069.00)	

Remarks: POST "de facto" BEGINNING AND ENDING BALANCE IN THE BEGINNING ACCOUNT GROUPS COLUMN. Since this column contains only beginning of the year amounts, the beginning and ending net assets must be the same.

Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:

This contributes to the beginning net asset amount for the government wide statements.

Adjustment Number: 5   Column: Internal Service Funds

Code	Description	Debit	Credit
1010	Cash and Cash Equivalents	4,408,403.00	
1150	Accounts Receivable, Net	2,637.00	
1300	Due from Other Funds	22,234.00	
1410	Inventories	29,753.00	
1730	Buildings	410,836.00	
1731	Accumulated Depreciation - Buildings		(301,629.00)
1750	Furniture and Equipment	2,820,903.00	
1751	Accumulated Depreciation - Furniture & Equipment		(1,925,792.00)
2010	Accounts Payable		(154,321.00)
2020	Wages and Salaries Payable		(4,732.00)
2550	Other Long Term Debt Payable - Noncurrent		(5,033.00)
3800	Net Investment in Capital Assets and Lease Assets		(1,004,320.00)
3900	Unrestricted Net Position		(4,298,939.00)
		7,694,766.00	(7,694,766.00)

Remarks: CONSOLIDATE INTERNAL SERVICE FUND BALANCE SHEET ITEMS.

Adjustment Number: 6   Column: Internal Service Funds

Code	Description	Debit	Credit
6110	Administration	24,057.00	
6210	Animal Control		(29,529.00)
6220	Police and Fire Control	189.00	
6310	Public Works	13,797.00	
6350	Library		(15,518.00)
6410	Health		(25,354.00)
6510	Parks		(2,436.00)
7951	Gain in Sale of Property		(226.00)
5610	Investment Earnings		(119,127.00)
7915	Transfers In		(289,000.00)
9100	Beginning Fund Balance / Net Assets		(4,860,112.00)
9200	Ending Fund Balance/Net Assets	5,303,259.00	
		5,341,302.00	(5,341,302.00)

Remarks: ALLOCATE LOSSES(PROFITS) FROM ISF TO GOVERNMENTAL FUNDS BY FUNCTION. (Note that the amount allocated is the total profit or loss less the amount allocated to enterprise funds.) CONSOLIDATE NON-OPERATING REVENUES AND EXPENSES AND BEGINNING NET ASSETS OF ISF.

Adjustment Number: 7   Column: Debt and Capital Items

Code	Description	Debit	Credit
6800	Capital Outlay		(88,553.00)
9200	Ending Fund Balance/Net Assets	88,553.00	
1720	Infrastructure	31,730.00	
1750	Furniture and Equipment	56,823.00	
3800	Net Investment in Capital Assets and Lease Assets		(88,553.00)

Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
		177,106.00	(177,106.00)	

Remarks: DE-EXPEND CURRENT YEAR CAPITAL OUTLAY AND POST AS INVESTMENT IN CAPITAL.

Adjustment Number: 8   Column: Debt and Capital Items

1720	Infrastructure	302,223.00		
1750	Furniture and Equipment	3,140.00		
3800	Net Investment in Capital Assets and Lease Assets		(305,363.00)	
5640	Contributions & Donations from Private Sources		(305,363.00)	
9200	Ending Fund Balance/Net Assets	305,363.00		
		610,726.00	(610,726.00)	

Remarks: RECORD CAPITAL ASSETS CONTRIBUTED FROM OUTSIDE SOURCES DURING THE CURRENT YEAR.

Adjustment Number: 9   Column: Debt and Capital Items

1750	Furniture and Equipment		(52,572.00)	
1751	Accumulated Depreciation - Furniture & Equipment	5,257.00		
3800	Net Investment in Capital Assets and Lease Assets	47,315.00		
9200	Ending Fund Balance/Net Assets		(47,315.00)	
8911	Transfers Out (Use)	47,315.00		
		99,887.00	(99,887.00)	

Remarks: RECORD CAPITAL ASSETS TRANSFERRED FROM GENERAL ASSETS FOR GOVERNMENTAL FUNDS TO AN ENTERPRISE FUND DURING THE CURRENT YEAR. In this case the transferred capital is not fully depreciated. The loss is recorded as a transfer out to the enterprise funds.

Adjustment Number: 10   Column: Debt and Capital Items

1750	Furniture and Equipment		(150,880.00)	
1751	Accumulated Depreciation - Furniture & Equipment	103,978.00		
3800	Net Investment in Capital Assets and Lease Assets	46,902.00		
6200	Public Safety	46,902.00		
9200	Ending Fund Balance/Net Assets		(46,902.00)	
		197,782.00	(197,782.00)	

Remarks: RECORD DISPOSTION OF GENERAL CAPITAL ASSETS. ITEMS WITH REMAINING BOOK VALUE ARE RECORDED AS AN EXPENSE. In this case, the dispositions with remaining book value primarily relate to Public Safety (Fund 044 Bioterrorism Grant Fund).

Adjustment Number: 11   Column: Debt and Capital Items

1750	Furniture and Equipment		(21,531.00)	
1751	Accumulated Depreciation - Furniture & Equipment	21,531.00		
		21,531.00	(21,531.00)	

Remarks: RECORD THE EFFECT OF TRANSFERRING FULLY DEPRECIATED

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
	CAPITAL ASSETS FROM GOVERNMENTAL FUNDS TO ENTERPRISE FUNDS.			

Adjustment Number: 12   Column: Debt and Capital Items

Control Code	Control Description	Debit	Credit
6220	Police and Fire Control		(12,000.00)
1772	SBITA Assets	12,000.00	
9200	Ending Fund Balance/Net Assets	12,000.00	
3900	Unrestricted Net Position		(12,000.00)
7920	Proceeds from SBITAs	10,500.00	
2573	SBITA Liabilities - Noncurrent		(10,500.00)
3900	Unrestricted Net Position	10,500.00	
9200	Ending Fund Balance/Net Assets		(10,500.00)
6110	Administration		(4,000.00)
1770	Right-to-Use Lease Assets	4,000.00	
9200	Ending Fund Balance/Net Assets	4,000.00	
3900	Unrestricted Net Position		(4,000.00)
7913	Proceeds from Right-to-Use Leases	3,850.00	
2570	Right-to-Use Lease Liabilities - Noncurrent		(3,850.00)
3900	Unrestricted Net Position	3,850.00	
9200	Ending Fund Balance/Net Assets		(3,850.00)
		60,700.00	(60,700.00)

Remarks: The City entered into new SBITA Arrangement during this fiscal year. GASB 96 requires such arrangements to record an expenditure in the governmental fund in the amount of the SBITA asset and an other resource in the amount of the SBITA liability. These must now be reclassified to show the addition to the SBITA assets and SBITA liabilities reported in the government wide statements.

The City also entered into new Right-to-Use leases this fiscal year. The expenditure for these equal to the Right-to-Use asset and the proceeds equal to the Right-to-Use liability also must be reclassifed.

Adjustment Number: 13   Column: Debt and Capital Items

Control Code	Control Description	Debit	Credit
2550	Other Long Term Debt Payable - Noncurrent		(43,910.00)
3900	Unrestricted Net Position	43,910.00	
6100	General Government	8,915.00	
6200	Public Safety	28,281.00	
6310	Public Works	2,803.00	
6350	Library	1,309.00	
6410	Health	1,560.00	
6510	Parks	1,042.00	
9200	Ending Fund Balance/Net Assets		(43,910.00)
		87,820.00	(87,820.00)

Remarks: RECORD INCREASE IN LONG TERM COMPENSATED ABSENCES. ALLOCATE INCREASE AS EXPENSE BY FUNCTION.

Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:

Adjustment Number: 14   Column: Reclassifications

Control Code	Control Description	Debit	Credit	
5110	Property Taxes	2,977,196.00		
5010	Taxes - General Levy		(2,977,196.00)	
		2,977,196.00	(2,977,196.00)	

Remarks: SEPARATE TOTAL TAX REVENUES REPORTED IN GOVERNMENTAL FUNDS TO TAXES RECEIVED FOR GENERAL LEVY AND THOSE FOR DEBT SERVICE. (In this example, there is no debt service tax levied.)

Adjustment Number: 15   Column: Reclassifications

Control Code	Control Description	Debit	Credit	
5010	Taxes - General Levy	60,750.00		
9100	Beginning Fund Balance / Net Assets		(60,750.00)	
		60,750.00	(60,750.00)	

Remarks: REMOVE FROM CURRENT YEAR COLLECTION THE TAXES WHICH WERE FROM A PRIOR YEAR LEVY. These should be recognized as revenue in prior year.

Adjustment Number: 16   Column: Reclassifications

Control Code	Control Description	Debit	Credit	
2601	Unavailable Revenue - Property Taxes	138,415.00		
3900	Unrestricted Net Position		(138,415.00)	
9100	Beginning Fund Balance / Net Assets		(138,415.00)	
9200	Ending Fund Balance/Net Assets	138,415.00		
		276,830.00	(276,830.00)	

Remarks: RECOGNIZE AS REVENUE EARNED IN PRIOR YEARS ANY TAXES LEVIED IN PRIOR YEARS WHICH ARE UNCOLLECTED BUT ARE ASSUMED TO BE COLLECTIBLE. (This would have been part of deferred revenue on the fund financial statement.)

Adjustment Number: 17   Column: Reclassifications

Control Code	Control Description	Debit	Credit	
5010	Taxes - General Levy		(79,479.00)	
9200	Ending Fund Balance/Net Assets	79,479.00		
2601	Unavailable Revenue - Property Taxes	79,479.00		
3900	Unrestricted Net Position		(79,479.00)	
		158,958.00	(158,958.00)	

Remarks: RECOGONIZE AS CURRENT YEAR REVENUE THE AMOUNT OF UNCOLLECTED DELINQUENT TAXES FROM THE CURRENT YEAR LEVY WHICH IS ASSUMED TO BE COLLECTIBLE. (This amount will also be part of deferred revenue in the governmental fund statement.)

Adjustment Number: 18   Column: Reclassifications

Control Code	Control Description	Debit	Credit	
5010	Taxes - General Levy	1,151.00		
9100	Beginning Fund Balance / Net Assets		(1,151.00)	
		1,151.00	(1,151.00)	

Remarks: ADJUST BEGINNING NET ASSETS BY THE DIFFERENCE BETWEEN

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:

ESTIMATED COLLECTIONS MADE IN THE PRIOR YEAR AND THE AMOUNT OF DELINQUENT TAXES ACTUALLY COLLECTED IN THE CURRENT YEAR. (The amount was overestimated in the PY, therefore CY revenue amounts are reduced.)

Adjustment Number: 19   Column: Reclassifications

Control Code	Control Description	Debit	Credit
5510	Fines	65,241.00	
9100	Beginning Fund Balance / Net Assets		(65,241.00)
		65,241.00	(65,241.00)

Remarks: RECLASSIFY FINE REVENUES RECEIVED IN THE CURRENT YEAR DUE TO PRIOR YEAR JUDGEMENTS AS BEGINNING NET ASSETS. (Although these were collected in the current year, they were income earned in prior years.)

Adjustment Number: 20   Column: Reclassifications

Control Code	Control Description	Debit	Credit
1150	Accounts Receivable, Net	1,124,332.00	
1150	Accounts Receivable, Net		(1,052,096.00)
3900	Unrestricted Net Position		(72,236.00)
5510	Fines		(72,236.00)
9200	Ending Fund Balance/Net Assets	72,236.00	
		1,196,568.00	(1,196,568.00)

Remarks: RECORD CURRENT YEAR NET MUNICIPAL COURT FINES AS INCOME EARNED IN THE CURRENT YEAR.

Adjustment Number: 21   Column: Reclassifications

Control Code	Control Description	Debit	Credit
2080	Due to Other Funds	94,382.00	
1300	Due from Other Funds		(94,382.00)
		94,382.00	(94,382.00)

Remarks: ELIMINATE THE DUE-TO/DUE-FROMS BETWEEN GOVERNMENTAL AND ISF FUNDS.

Adjustment Number: 22   Column: Reclassifications

Control Code	Control Description	Debit	Credit
7915	Transfers In	386,158.00	
8911	Transfers Out (Use)		(386,158.00)
		386,158.00	(386,158.00)

Remarks: ELIMINATE TRANSFERS BETWEEN GOVERNMENTAL FUNDS AND INTERNAL SERVICE FUNDS.

Adjustment Number: 23   Column: Reclassifications

Control Code	Control Description	Debit	Credit
7951	Gain in Sale of Property	226.00	
5700	Other Revenue		(226.00)
		226.00	(226.00)

Remarks: RECLASSIFY THE GAIN ON THE SALE OF ASSETS IN THE INTERNAL

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:

SERVICE FUND TO OTHER LOCAL REVENUE..

Adjustment Number: 24   Column: Debt and Capital Items

Control Code	Control Description	Debit	Credit
2550	Other Long Term Debt Payable - Noncurrent	436,785.00	
2505	Termination Benefits & Comp. Absences - in One Yr		(436,785.00)
2570	Right-to-Use Lease Liabilities - Noncurrent	43,576.00	
2503	Right-to-Use Leases Payable - Due Within One Year		(43,576.00)
2573	SBITA Liabilities - Noncurrent	94,563.00	
2504	SBITA Payable - Due Within One Year		(94,563.00)
		574,924.00	(574,924.00)

Remarks: RECORD THE PORTION OF LONG-TERM DEBT DUE WITHIN ONE YEAR.

Adjustment Number: 25   Column: Reclassifications

Control Code	Control Description	Debit	Credit
3550	Construction	5,352.00	
3590	Other Assigned Fund Balance	699,488.00	
3600	Unassigned Fund Balance	5,279,938.00	
3900	Unrestricted Net Position		(5,984,778.00)
3470	Capital Acquisition and Contractural Obligation	429,464.00	
3850	Restricted for Capital Acquisition		(429,464.00)
3490	Other Restricted Fund Balance	231,925.00	
3890	Restricted for Other Purposes		(231,925.00)
		6,646,167.00	(6,646,167.00)

Remarks: RECLASSIFY GOVERNMENTAL FUND FUND BALANCE ITEMS TO THE
APPROPRIATE NET ASSET CATEGORY.

Adjustment Number: 26   Column: Allocated Depreciation

Control Code	Control Description	Debit	Credit
6100	General Government	70,720.00	
6200	Public Safety	120,402.00	
6310	Public Works	272,410.00	
6350	Library	26,020.00	
6410	Health	1,745.00	
6510	Parks	37,434.00	
1731	Accumulated Depreciation - Buildings		(77,734.00)
1721	Accumulated Depreciation - Infrastructure		(253,056.00)
1751	Accumulated Depreciation - Furniture & Equipment		(197,941.00)
3800	Net Investment in Capital Assets and Lease Assets	528,731.00	
9200	Ending Fund Balance/Net Assets		(528,731.00)
		1,057,462.00	(1,057,462.00)

Remarks: ALLOCATE CURRENT YEAR DEPRECIATION AS EXPENSE BY FUNCTION
AND POST TO ACCUMULATED DEPRECIATION.

Adjustment Number: 27   Column: GASB 68

Control Code	Control Description	Debit	Credit
2580	Net Pension Liability	395,678.00	
1997	Deferred Outflow Related to Pension Plan		(395,678.00)

Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
		395,678.00	(395,678.00)	

Remarks: This entry reverses the entry from the prior year crediting Deferred Resource Outflows and Debiting Ending Net Pension Liability for the contributions paid during the previous FY but after the Measurement Date for the plan.

Adjustment Number: 28   Column: GASB 68

Control Code	Control Description	Debit	Credit
6110	Administration	33,188.00	
6210	Animal Control	49,246.00	
6230	Administration	337,228.00	
6310	Public Works	38,540.00	
6350	Library	16,594.00	
6410	Health	27,299.00	
6510	Parks	33,188.00	
1997	Deferred Outflow Related to Pension Plan		(535,283.00)
3900	Unrestricted Net Position	535,283.00	
9200	Ending Fund Balance/Net Assets		(535,283.00)
		1,070,566.00	(1,070,566.00)

Remarks: The portion of the Deferred Resource Outflows scheduled to be amortized for this measurement period can be found in the Amortization Table. This entry amortizes those amounts.

Adjustment Number: 29   Column: GASB 68

Control Code	Control Description	Debit	Credit
6110	Administration		(25,124.00)
6210	Animal Control		(37,281.00)
6230	Administration		(255,292.00)
6310	Public Works		(29,176.00)
6350	Library		(12,562.00)
6410	Health		(20,666.00)
6510	Parks		(25,124.00)
2602	Deferred Inflow Related to Pension Plan	405,225.00	
9200	Ending Fund Balance/Net Assets	405,225.00	
3900	Unrestricted Net Position		(405,225.00)
		810,450.00	(810,450.00)

Remarks: This entry amortizes the portion of the Deferred Resource inflows form Prior Years which must be expensed this period. Note this does NOT change the ending net pension liability.

Adjustment Number: 30   Column: GASB 68

Control Code	Control Description	Debit	Credit
6110	Administration	28,752.00	
6210	Animal Control	42,665.00	
6230	Administration	292,162.00	
6310	Public Works	33,390.00	
6350	Library	14,376.00	
6410	Health	23,651.00	
6510	Parks	28,752.00	

Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
2580	Net Pension Liability		(463,748.00)	
3900	Unrestricted Net Position	463,748.00		
9200	Ending Fund Balance/Net Assets		(463,748.00)	
		927,496.00	(927,496.00)	

Remarks: Pension Expense reported by TMRS during the measurement period must be recorded as expenses for Exhibit B-1 and as a credit to net pension liability. This entry excludes the portion of pension expense related to the current year recognition of deferred resouce outflows and inflows.

Adjustment Number: 31   Column: GASB 68

Control Code	Control Description	Adjustment Debit	Adjustment Credit
6110	Administration	32,878.00	
6210	Animal Control	48,786.00	
6230	Administration	334,078.00	
6310	Public Works	38,180.00	
6350	Library	16,439.00	
6410	Health	27,044.00	
6510	Parks	32,878.00	
2580	Net Pension Liability		(530,283.00)
3900	Unrestricted Net Position	530,283.00	
9200	Ending Fund Balance/Net Assets		(530,283.00)
		1,060,566.00	(1,060,566.00)

Remarks: The portion of the deferred resource outflows and inflows recognized in the current year calculation of the net pension liability must also be expensed as a part of pension expense.

Adjustment Number: 32   Column: GASB 68

Control Code	Control Description	Adjustment Debit	Adjustment Credit
2580	Net Pension Liability	180,231.00	
6110	Administration		(11,174.00)
6210	Animal Control		(16,581.00)
6230	Administration		(113,546.00)
6310	Public Works		(12,977.00)
6350	Library		(5,587.00)
6410	Health		(9,192.00)
6510	Parks		(11,174.00)
3900	Unrestricted Net Position		(180,231.00)
9200	Ending Fund Balance/Net Assets	180,231.00	
		360,462.00	(360,462.00)

Remarks: The contributions made before this fiscal year but during the fiscal year under audit must be de-expended from current year expenses reported on Exhibit B-1 and debited to net pension liability as they were recognized by TMRS in the measurement period ending 12/31/22.

Adjustment Number: 33   Column: GASB 68

Control Code	Control Description	Adjustment Debit	Adjustment Credit
1997	Deferred Outflow Related to Pension Plan	2,208,097.00	
2580	Net Pension Liability		(2,208,097.00)

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
		2,208,097.00	(2,208,097.00)	

Remarks: Unrecognized Deferred Resource Outflows from Current Year Changes must be recorded along with their impact on the ending net pension liability,

Adjustment Number: 34 Column: GASB 68

Control Code	Control Description	Debit	Credit
2580	Net Pension Liability	62,178.00	
2602	Deferred Inflow Related to Pension Plan		(62,178.00)
		62,178.00	(62,178.00)

Remarks: Unrecognized Deferred Resource Inflows must be recorded and included in the calculation of net pension liability.

Adjustment Number: 35 Column: GASB 68

Control Code	Control Description	Debit	Credit
1997	Deferred Outflow Related to Pension Plan	426,423.00	
6110	Administration		(26,438.00)
6210	Animal Control		(39,231.00)
6230	Administration		(268,647.00)
6310	Public Works		(30,702.00)
6350	Library		(13,219.00)
6410	Health		(21,748.00)
6510	Parks		(26,438.00)
9200	Ending Fund Balance/Net Assets	426,423.00	
3900	Unrestricted Net Position		(426,423.00)
		852,846.00	(852,846.00)

Remarks: Contributions made by the City of Anywhere after the measurement date but during the current fiscal year must be de-expended from the expenses in Exhibit B-1 and recorded as Deferred Resource Outflow related to pensions.

Adjustment Number: 36 Column: GASB 68

Control Code	Control Description	Debit	Credit
1997	Deferred Outflow Related to Pension Plan	517,595.00	
2602	Deferred Inflow Related to Pension Plan		(802,466.00)
2580	Net Pension Liability		(1,319,131.00)
3900	Unrestricted Net Position	1,604,002.00	
9100	Beginning Fund Balance / Net Assets	1,604,002.00	
9200	Ending Fund Balance/Net Assets		(1,604,002.00)
		3,725,599.00	(3,725,599.00)

Remarks: ENTER THE BEGINNING NET PENSION LIABILITY AND THE BEGINNING AMOUNTS OF THE Deferred Pension Outflow and the Deferred Pension Inflow for this entity.

Adjustment Number: 37 Column: GASB 68

Control Code	Control Description	Debit	Credit
1997	Deferred Outflow Related to Pension Plan	763,062.00	
2602	Deferred Inflow Related to Pension Plan		(763,062.00)
2602	Deferred Inflow Related to Pension Plan	1,092,359.00	
1997	Deferred Outflow Related to Pension Plan		(1,092,359.00)

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Control Code	Control Description	Adjustment Debit	Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
		1,855,421.00	(1,855,421.00)	

Remarks: This adjustment is necessary to correctly report the NET Changes in Expected Investment Returns. If there is a change from a net outflow in the prior year to a net inflow in the current year (or vice versa) this additional adjustment must be made.

Adjustment Number: 38   Column: GASB 75

Control Code	Control Description	Debit	Credit
2585	Net OPEB Liability	824.00	
1998	Deferred Resource Outflow Related to OPEB		(824.00)
		824.00	(824.00)

Remarks: This entry reverses the entry made in the prior year to reclassify contributions made after the measurement date as Deferred Resource Outflows.

Adjustment Number: 39   Column: GASB 75

Control Code	Control Description	Debit	Credit
6110	Administration	384.00	
6210	Animal Control	565.00	
6230	Administration	3,876.00	
6310	Public Works	442.00	
6350	Library	191.00	
6410	Health	314.00	
6510	Parks	382.00	
1998	Deferred Resource Outflow Related to OPEB		(6,154.00)
3900	Unrestricted Net Position	6,154.00	
9200	Ending Fund Balance/Net Assets		(6,154.00)
		12,308.00	(12,308.00)

Remarks: This entry amortizes the portion of the Deferred Resource Outflows from the prior year which must be recorded this reporting period.

Adjustment Number: 40   Column: GASB 75

Control Code	Control Description	Debit	Credit
6110	Administration	1,805.00	
6210	Animal Control	2,678.00	
6230	Administration	18,342.00	
6310	Public Works	2,096.00	
6350	Library	903.00	
6410	Health	1,485.00	
6510	Parks	1,805.00	
2585	Net OPEB Liability		(29,114.00)
3900	Unrestricted Net Position	29,114.00	
9200	Ending Fund Balance/Net Assets		(29,114.00)
		58,228.00	(58,228.00)

Remarks: OPEB expense not including recognized Deferred Resource flows must be recognized and recorded as an increase in OPEB Liability.

Adjustment Number: 41   Column: GASB 75

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
2585	Net OPEB Liability	7,953.00		
6110	Administration		(493.00)	
6210	Animal Control		(732.00)	
6230	Administration		(5,009.00)	
6310	Public Works		(573.00)	
6350	Library		(247.00)	
6410	Health		(406.00)	
6510	Parks		(493.00)	
9200	Ending Fund Balance/Net Assets	7,953.00		
3900	Unrestricted Net Position		(7,953.00)	
		15,906.00	(15,906.00)	

Remarks: Deferred Resource ouflow and inflows recognized in the current measurement period as OPEB expense must either debit (if outflow) or credit (if inflow) OPEB expense. The impact on expenses and ending net OPEB liability must be recorded.

Adjustment Number: **42**   Column: GASB 75

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
2585	Net OPEB Liability	4,327.00		
6110	Administration		(268.00)	
6210	Animal Control		(398.00)	
6230	Administration		(2,726.00)	
6310	Public Works		(312.00)	
6350	Library		(134.00)	
6410	Health		(221.00)	
6510	Parks		(268.00)	
9200	Ending Fund Balance/Net Assets	4,327.00		
3900	Unrestricted Net Position		(4,327.00)	
		8,654.00	(8,654.00)	

Remarks: Contributions made before the measurement date but during the FY under audit must be reclassified and shown as a reduction in the Net OPEB Liability.

Adjustment Number: **43**   Column: GASB 75

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
2585	Net OPEB Liability	30,858.00		
2603	Deferred Resource Inflow Related to OPEB		(30,858.00)	
		30,858.00	(30,858.00)	

Remarks: Record the unrecognized Deferred Resouce Inflows from current year changes and their impact on net OPEB liability. There were no unrecognized Deferred Resource Outflows resuting from current year activity.

Adjustment Number: **44**   Column: GASB 75

Control Code	Control Description	Adjustment Debit	Adjustment Credit	
1998	Deferred Resource Outflow Related to OPEB	865.00		
6110	Administration		(54.00)	
6210	Animal Control		(80.00)	
6230	Administration		(544.00)	
6310	Public Works		(62.00)	

Control Code	Control Description	Adjustment		Adjustments Must be approved by Audit Client. APPROVED BY:
		Debit	Credit	
6350	Library		(27.00)	
6410	Health		(44.00)	
6510	Parks		(54.00)	
9200	Ending Fund Balance/Net Assets	865.00		
3900	Unrestricted Net Position		(865.00)	
		1,730.00	(1,730.00)	

Remarks: Contributions made during this FY but after the measurement date must be de-expended and reported as Deferred Resource Outflow.

Adjustment Number:	**45**	Column: GASB 75			
1998	Deferred Resource Outflow Related to OPEB	24,703.00		
2603	Deferred Resource Inflow Related to OPEB			
2585	Net OPEB Liability		(423,350.00)	
3900	Unrestricted Net Position	398,647.00		
9100	Beginning Fund Balance / Net Assets	398,647.00		
9200	Ending Fund Balance/Net Assets		(398,647.00)	
		821,997.00	(821,997.00)	

Remarks: This entry records the beginning of the year amounts for Deferred Resource Outflows abdDeferred Resource Inflows related to the OPEB plan and the Beginning Net OPEB liability.

Adjustment Number:	**46**	Column: Reclassifications			
2605	Deferred Resource Inflow for Leases	12,514.00		
5621	Lease Revenue		(12,514.00)	
9200	Ending Fund Balance/Net Assets	12,514.00		
3900	Unrestricted Net Position		(12,514.00)	
		25,028.00	(25,028.00)	

Remarks: The City has a fixed asset which they lease to an outside party. The Lease Receivable and the Deferred Inflow of Resources from this lease have been accounted for in the General Fund. The lease revenue recorded in the General Fund is only the amount of revenue available during the reporting period. For the government wide the revenue earned during the period must be reported. The difference between the revenue reported in the General Fund ($109,590.47) and the amount of revenue earned as measured by the amortization of the Deferred Inflow of Resources during the period ($112,104.80) is $12,514.33. This entry records the difference in both the Deferred Resource Inflow and the Lease Revenue.

Adjustment Number:	**47**	Column:			
0000				
		0.00	0.00	

Remarks: This entry has been deleted

Adjustment Number:	**48**	Column: Debt and Capital Items			
1772	SBITA Assets	176,564.00		

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Control Code	Control Description	Adjustment Debit	Adjustment Credit	Adjustments Must be approved by Audit Client. APPROVED BY:
2573	SBITA Liabilities - Noncurrent		(176,564.00)	
		176,564.00	(176,564.00)	

Remarks: The City had an existing SBITA Arrangement which was in place at the beginning of this reporting period. The amount of the SBITA liability and the SBITA asset calculated at the beginning of the reporting period are recorded in this entry. These are equal in amount so there is no change in net position.

Adjustment Number: **49**   Column: Debt and Capital Items

Control Code	Control Description	Debit	Credit	
2570	Right-to-Use Lease Liabilities - Noncurrent	119,913.00		
6711	Principal on Right-to-Use Leases		(119,913.00)	
9200	Ending Fund Balance/Net Assets	119,913.00		
3800	Net Investment in Capital Assets and Lease Assets		(119,913.00)	
2573	SBITA Liabilities - Noncurrent	2,000.00		
6712	Principal on SBITAs		(2,000.00)	
9200	Ending Fund Balance/Net Assets	2,000.00		
3900	Unrestricted Net Position		(2,000.00)	
		243,826.00	(243,826.00)	

Remarks: The principal paid on both the existing and new Right-to-Use Leases must be reclassified and shown as a reduction in the Right-to-Use Lease Liability. The principal paid on the new lease during this reporting period was $119,913.. The pricipal paid on the existing new SBITAs was 2.000.

Adjustment Number: **50**   Column: Debt and Capital Items

Control Code	Control Description	Debit	Credit	
6110	Administration	40,507.00		
6220	Police and Fire Control	9,727.00		
1771	Accumulated Depreciation - Right-to-Use Leases		(50,234.00)	
3800	Net Investment in Capital Assets and Lease Assets	50,234.00		
9200	Ending Fund Balance/Net Assets		(50,234.00)	
6220	Police and Fire Control	65,021.00		
1773	Accumulated Depreciation - SBITA Assets		(65,021.00)	
3900	Unrestricted Net Position	65,021.00		
9200	Ending Fund Balance/Net Assets		(65,021.00)	
		230,510.00	(230,510.00)	

Remarks: Depreciation on the Right-to-Use Lease assets must be reported as an expense in the appropriate functions and shown as an increase in the accumulated depreciation on the Right-to-Use Lease Assets. The annual depreciation for the Right-to-Use leases was 50,234. The annual depreciation for the existing and new SBITAs was 84,356.

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GRANT REVENUES ALLOCATION WORK SHEET

Allocation by Function (in Percents)

Code	Description	Revenue	Capital	100	1011	012C	13C1	19C	2002	1022	2022	2302	3030	31C3	35C4	04C4	104	45C4	8050	C510	710	710	711	712	72C7	212	7227	98C	ALL
5640	CAPITAL GRANT	305,363	Y									100																	100
5300	MAIN STREET FACADE GRANT	2,500		100																									100
5300	TDH-IMM GRANT REVENUE	46,510															100												100
5300	TDH-OPHP/LPHS GRANT REVENUE	71,058															100												100
5300	GRANT REVENUE	5,698								100																			100
5300	THINK CHILD SAFETY	2,010															100												100
5300	TDH TRAUMA GRANTS	1,854															100												100
5300	LEOCE POLICE EDUCATION	1,905													100														100
5300	LEOCE FIRE EDUCATION	696								100																			100
5300	LIBRARY LITERACY PROGRAM	1,301													100														100
5300	GRANT REVENUE	16,876									100																		100
5300	GRANT REVENUE	73,166		100																									100
5300	GRANT REVENUE	13,500								100																			100
5300	GRANT REVENUE	72,148		100																									100
	Total	614,585																										

ALLOCATION OF OPERATING GRANTS BY FUNCTION

City of Anywhere, Texas   10/25/2023

Function 100	General Government	
Function 110	Administration	147,814
Function 120	Technical Services	
Function 130	Financial Administration	
Function 190	Other General Government Functions	
Function 200	Public Safety	
Function 210	Animal Control	16,876
Function 220	Police and Fire Control	19,894
Function 230	Administration	
Function 310	Public Works	
Function 350	Library	3,206
Function 410	Health	121,432
Function 450	Main Street	
Function 480	Airport	
Function 510	Parks	
Function 711	Principal on Right-to-Use Leases	
Function 712	Principal on SBITAs	
Function 720	Interest on Debt	
Function 721	Interest on Right-to-Use Leases	
Function 722	Interest on SBITAs	
Function 790	Other Debt Service	
Function 800	Capital Outlay	

Total $ 309,222

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ALLOCATION OF CAPITAL GRANTS BY FUNCTION

City of Anywhere, Texas

Function 100	General Government		
Function 110	Administration		
Function 120	Technical Services		
Function 130	Financial Administration		
Function 190	Other General Government Functions		
Function 200	Public Safety		
Function 210	Animal Control		
Function 220	Police and Fire Control		
Function 230	Administration		
Function 310	Public Works	305,363	
Function 350	Library		
Function 410	Health		
Function 450	Main Street		
Function 480	Airport		
Function 510	Parks		
Function 711	Principal on Right-to-Use Leases		
Function 712	Principal on SBITAs		
Function 721	Interest on Right-to-Use Leases		
Function 722	Interest on SBITAs		
Function 790	Other Debt Service		
Function 800	Capital Outlay		
	Total	$	305,363

INTERNAL SERVICE FUND PROFIT (LOSS) ALLOCATION WORKSHEET

Allocation by Function (in Percents)

Code	Description	Profit (Loss)	1001	1012	13C	190	2002	1022	C23	030	C31	C35	040	C41	045	048	050	C51	071	071	117	127	207	217	227	9C800	ALL
750	Unemployment Compensation Fund	(17,751)	12				20		40		9			4		8		7									100
751	Equipment Replacement Fund	(282,133)	21				12		45		15							7									100
752	Property Insurance Fund	169,924	12				20		40		9			4		8		7									100
753	Health Insurance Fund	235,780	12				20		40		9			4		8		7									100
754	Cafeteria Plan Fund	(1,248)	16				20		40		9					8		7									100
755	Service Center Fund	(69,778)	16				20		40		9					8		7									100
	Total	34,794																									

ALLOCATION OF INTERNAL SERVICE FUND PROFIT (LOSS) BY FUNCTION

City of Anywhere, Texas

Function 110	(24,058)
Function 210	29,529
Function 220	(189)
Function 310	(13,797)
Function 350	15,518
Function 410	25,354
Function 510	2,436
Total	34,794

USER CHARGES REVENUES ALLOCATION WORK SHEET

City of Anywhere, Texas

10/25/2023 6:58:59 AM

Allocation by Function (in Percents)

Code	Description	Revenue	100	190	310	350	450	480	ALL
5200	Licenses and Permits	107,659	97	3					100
5400	Charges for Services	497,985	3	60		2	28	7	100
5510	Fines	244,795	49	9		2			100
5610	Investment Earnings	285,867							0
5611	Interest Revenue - Leases	10,410	100						100
5620	Rents and Royalties	360							0
5621	Lease Revenue	112,105	100						100
5640	Contributions & Donations from Private S	7,468							0
5700	Other Revenue	18,086							0
	Total	**1,284,734**							

ALLOCATION OF USER CHARGES REVENUES BY FUNCTION

City of Anywhere, Texas   10/25/2023

Function	100	General Government	
Function	110	Administration	361,834
Function	120	Technical Services	
Function	130	Financial Administration	
Function	190	Other General Government Functions	
Function	200	Public Safety	
Function	210	Animal Control	25,262
Function	220	Police and Fire Control	396,709
Function	230	Administration	
Function	310	Public Works	
Function	350	Library	14,856
Function	410	Health	139,436
Function	450	Main Street	34,859
Function	480	Airport	
Function	510	Parks	
Function	710	Principal on Debt	
Function	711	Principal on Right-to-Use Leases	
Function	712	Principal on SBITAs	
Function	720	Interest on Debt	
Function	721	Interest on Right-to-Use Leases	
Function	722	Interest on SBITAs	
Function	790	Other Debt Service	
Function	800	Capital Outlay	

Total $ 972,956

GENERAL REVENUE WORK SHEET

City of Anywhere, Texas

FY 2023

10/25/2023

		Taxes	Investment	Grants	Other Revenue	Total Program Revenue	Total Revenue
5010	M & O Taxes Earned (From Worksheet)	2,994,774.00					2,994,774.00
5011	Debt Service Taxes Earned (From Worksheet)						
5120	General Sales and Use Taxes (From Worksheet)	2,993,451.00					2,993,451.00
5131	Selective Sales and Use Tax	217,864.00					217,864.00
5132	Selective Sales and Use Tax for _____						
5133	Selective Sales and Use Tax for _____						
5140	Income Taxes						
5150	Gross Receipts Business Taxes (from Worksheet)						
5160	Death and Gift Taxes (from Worksheet)						
5170	Franchise Taxes (from Worksheet)	815,836.00					815,836.00
5180	Other Taxes (from Worksheet)						
5190	Penalty and Interest on Taxes (from Worksheet)	47,639.00					47,639.00
5200	License and Permits (From Worksheet)				107,659.00		107,659.00
5300	Grants and Contributions (5300,4640,5650 -WS)			622,053.00			622,053.00
5301	Grants and Contributions Restricted			(309,222.00)		309,222.00	
5302	Capital Grants Restricted			(305,363.00)		305,363.00	
5400	Charges for Services (From Worksheet)				497,985.00	497,985.00	497,985.00
5500	Fines, Forfeits and Special Assessments				251,790.00	251,790.00	251,790.00
5610	Investment Income (From Worksheet)		404,994.00				404,994.00
5611	Investment Income Counted in Program Revenue						
5700	Other Revenue (5620, 5630,5611,5621,5700)WS				151,186.00	151,186.00	151,186.00
5701	User Charges from User Charges Worksheet				(972,956.00)	972,956.00	
	Total	7,069,564.00	404,994.00	7,468.00	35,664.00	1,587,541.00	9,105,231.00

ENTERPRISE FUND GRANT WORKSHEET

City of Anywhere, Texas   10/25/2023 7:00:21 AM

Fund	Fund Name	Operating Grants and Contributions	Capital Grants and Contributions	Capital Transfer from Gov. Funds	Total
712	Solid Waste Management Fund	8,000		47,315	55,315
716	Water and Sewer Fund		169,125		169,125
725	Theatre Arts Fund	4,180			4,180
	TOTAL	12,180	169,125	47,315	228,620

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

		Total Enterprise	Fund 712	Fund 716	Fund 725	TotalEFIS
1010	Cash and Cash Equivalents	10,662,336.00	-	-	-	10,662,336.00
1030	Investments - Current	-	-	-	-	-
1150	Receivables (net of allowance for uncollectibles)	803,921.00	-	-	-	803,921.00
1300	Internal Balances	-	-	-	-	-
1320	Due from Component Unit	-	-	-	-	-
1330	Due from Primary Government	-	-	-	-	-
1410	Inventories	105,827.00	-	-	-	105,827.00
1430	Prepaid Items	-	-	-	-	-
1440	Deferred Charges	-	-	-	-	-
1450	Capitalized Debt Issuance Costs	-	-	-	-	-
1460	Discount or (Premium) on Issuance of Debt	-	-	-	-	-
1490	Advance to Other Funds	-	-	-	-	-
1510	Investments - Noncurrent	-	-	-	-	-
1511	Unamortized Premiums - Investments	-	-	-	-	-
1512	Unamortized Discounts - Investments (credit)	-	-	-	-	-
1530	Investments - Joint Venture	-	-	-	-	-
1611	Temp. Restrictied Asset (specify)	1,550,629.00	-	-	-	1,550,629.00
1612	Temp. Restrictied Asset (specify)	-	-	-	-	-
1613	Temp. Restrictied Asset (specify)	-	-	-	-	-
1621	Permanently Restricted Asset (specify)	-	-	-	-	-
1622	Permanently Restricted Asset (specify)	-	-	-	-	-
1710	Land	529,367.00	-	-	-	529,367.00
1720	Infrastructure, net	-	-	-	-	-
1730	Buildings, net	878,327.00	-	-	-	878,327.00
1740	Improvements other than Buildings, net	25,636,743.00	-	-	-	25,636,743.00
1750	Machinery and Equipment	741,197.00	-	-	-	741,197.00
1760	Capital Assets, net	-	-	-	-	-
1770	Right-to-Use Leases, net	7,550.00	-	-	-	7,550.00
1771		-	-	-	-	-
1772		3,400.00	-	-	-	3,400.00
1780	Construction in Progress	-	-	-	-	-
1800	Net Pension Asset	-	-	-	-	-

City of Anywhere, Texas

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

		Total Enterprise	Fund 712	Fund 716	Fund 725	TotalEFIS
1990	Other Assets	4,049,780.00	-	-	-	4,049,780.00
1996	Deferred Charge for Refunding	-	-	-	-	-
1997	Deferred Resource Related to Pension	-	-	-	-	-
1998	Deferred Resource Outlow - Define	-	-	-	-	-
1999	Deferred Resource Outlow - Define	-	-	-	-	-
	TOTAL ASSETS	44,969,077.00	-	-	-	44,969,077.00
2010		125,439.00	-	-	-	125,439.00
2020	Accounts Payable and other current liabilities	46,634.00	-	-	-	46,634.00
2030		5,771.00	-	-	-	5,771.00
2070	Intergovernmental Payable	167,945.00	-	-	-	167,945.00
2100	Due to Component Unit	-	-	-	-	-
2110	Due to Primary Government	-	-	-	-	-
2120	Matured Bonds and Interest Payable	-	-	-	-	-
2140	Accrued Interest Payable	40,203.00	-	-	-	40,203.00
2220	Deferred Revenues	-	-	-	-	-
2300	Advance from Other Funds	-	-	-	-	-
2400	Payable from Restricted Assets	1,306,708.00	-	-	-	1,306,708.00
2501	Due Within One Year	983,212.00	-	-	-	983,212.00
2510	Due in More Than One Year	12,879,653.00	-	-	-	12,879,653.00
2580	Net Pension Liability	-	-	-	-	-
2601	Unavailable Revenue - Property Taxes	-	-	-	-	-
2602	Deferred Inflows Related to Pensions	-	-	-	-	-
2603	Deferred Resource Inflow - Define	-	-	-	-	-
2604	Deferred Resource Inflow - Define	-	-	-	-	-
	TOTAL LIABILITIES	15,555,565.00	-	-	-	15,555,565.00
3800	Invested in Capital Assets, Net of Related Debt	17,326,054.00	-	-	-	17,326,054.00
3810	Restricted for	243,921.00	-	-	-	243,921.00
3820	Restricted for	-	-	-	-	-
3830	Restricted for	-	-	-	-	-
3840	Restricted for	-	-	-	-	-
3850	Restricted for	-	-	-	-	-
3860	Restricted for	-	-	-	-	-
3870	Restricted for	-	-	-	-	-

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

		Total Enterprise	Fund 712	Fund 716	Fund 725	TotalEFIS
3880	Restricted for	-	-	-	-	-
3890	Restricted for Other Purposes	-	-	-	-	-
3900	Unrestricted Net Assets	11,843,537.00	-	-	-	11,843,537.00
	TOTAL FUND BALANCES/NET POSITION	29,413,512.00	-	-	-	29,413,512.00
4XXX	Total Assets less Total Liabilities and Equities	-	-	-	-	-

ENTERPRISE FUND/INTERNAL SERVICE FUND WORKSHEET

		Total Enterprise	Fund 712	Fund 716	Fund 725	TotalEFIS
5400	Charges for Services	12,418,838.00	-	-	-	12,418,838.00
5601	Operating Grants	12,180.00	-	-	-	12,180.00
5602	Capital Grants	169,125.00	-	-	-	169,125.00
5700	Miscellaneous Revenue	247,710.00	-	-	-	247,710.00
5800	Investment Income (not included in Program Rev.)	176,914.00	-	-	-	176,914.00
5998	Transfers In (Out):	(250,231.00)	-	-	-	(250,231.00)
5999	Special Item -	-	-	-	-	-
599a		-	-	-	-	-
599b		-	-	-	-	-
599c		-	-	-	-	-
	TOTAL REVENUES	12,774,536.00	-	-	-	12,774,536.00
6000	Expenses	6,772,832.00	-	-	-	6,772,832.00
	TOTAL EXPENDITURES	6,772,832.00	-	-	-	6,772,832.00
9100	Change in Fund Balance/Net Assets		-	-	-	-
9110	Beginning Fund Balance/Net Assets		-	-	-	-
9111	Prior Period Adjustments		-	-	-	-
9200	Total Fund Balance/Net Assets		-	-	-	-
9900	Total Net Assets (balance Sheet) - 9200		-	-	-	-