NCFS Report - RPT-RTR-122

Report Name: RPT-RTR-122 CAFR Prep-Major Fund Enterprise Report

Report Description: The relative size of an individual enterprise fund is assessed based on its proportionate share of any of the four financial statement elements:

1. Assets + Deferred outflows of resources
2. Liabilities + Deferred inflows of resources
3. Revenues
4. Expenditures/Expenses

These financial statement elements are judged proportionality to the:

- Governmental funds in total or enterprise funds in total
- Governments funds and enterprise funds in total

The Major Fund Calculation for Governmental and Enterprise Funds Reports are used to help evaluate the quantitative size factors. Analysis is done 3 times per year:

1. Around May (preliminary),
2. After files are frozen (preliminary)
3. After the ACFR statements are complete (before audited – around mid-October) (final).

For both preliminary analyses, the Major Fund Calculation reports are used. For the final major fund analysis, the Narrative Reporting statements are used to capture all the adjustments made during compilation.

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