

Municipal Crosswalk Update: Introducing TAG

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Division of Local Government Audit

TENNESSEE COMPTROLLER OF THE TREASURY



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Disclaimer


The opinions expressed during this presentation are my own. They do not necessarily represent the views of the Tennessee Comptroller of the Treasury, his representatives, or the Tennessee Division of Local Government Audit.

TENNESSEE COMPTROLLER OF THE TREASURY




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Overview of New Features



Balance Sheet Summary by Fund							
Fund Description	Fund	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check
General Fund	110	\$ 71,522,960.49	\$ -	\$ 3,866,631.14	\$ 42,071,864.61	\$ 25,584,464.74	\$ 0.00
State Street Aid Fund	121	\$ 342,632.16	\$ -	\$ 319,864.52	\$ -	\$ 22,767.64	\$ (0.00)



Operations Summary by Fund					Change in
Fund Description	Fund	Revenues	Expenditures	Fund Balance	
General Fund	110	\$ 99,256,547.04	\$ 99,249,127.30	\$ 7,419.74	
State Street Aid Fund	121	\$ 3,038,198.35	\$ 3,026,974.24	\$ 11,224.11	

TENNESSEE COMPTROLLER OF THE TREASURY



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Overview of New Features

Municipality		Select Municipality from drop down list. If Utility, select associated municipality.	Updated: 3/26/25	Ready for Submission? <input type="text"/> <input type="button" value="Check Form"/>	Import Tools <input type="button" value="Prior Year Crosswalk"/> <input type="button" value="Local Government File"/> <input type="button" value="Trial Balance"/>														
Fiscal Year		(Ex: For FY June 30, 2025, please input 2024-2025)																	
Date Completed		(Ex: 09/01/2024)																	
Completed By																			
Email Address																			
Phone Number																			
Municipality Demographics																			
Full-time Employees																			
Part-time Employees																			
Instructions: This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municipality. This tab will show a summary amount of Assets, Deferred Outflows, Liabilities, Deferred Inflows, Equity, Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. Once you have completed this form, use the "Check Form" button at the top right to verify that your form is ready for submission. If there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn yellow. As you correct each item and recheck the button, the items to address will clear. If there are no items left to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit.". The form is now complete and ready for submission through CARS. The "Chart Reference" tab can be used identify the appropriate account for a line item your municipality is using but is not in the Municipal Chart of Accounts.																			
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Balance Sheet Summary by Fund <table> <tr> <th>Fund Description</th> <th>Fund</th> <th>Assets</th> <th>Deferred Outflows</th> <th>Liabilities</th> <th>Deferred Inflows</th> <th>Equity</th> <th>Balance Check</th> </tr> </table>			Fund Description	Fund	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check	Operations Summary by Fund <table> <tr> <th>Fund Description</th> <th>Fund</th> <th>Revenues</th> <th>Expenditures</th> <th>Fund Balance</th> <th>Change in</th> </tr> </table>			Fund Description	Fund	Revenues	Expenditures	Fund Balance	Change in
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<div> Summary Trial Balance Import Chart Reference Municipality Funds </div>																			

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Overview of New Features

Import Tools

Prior Year Crosswalk

Local Government File

Trial Balance

PRIOR YEAR CROSSWALK and
LOCAL GOVERNMENT FILE are
unchanged from prior year.

TENNESSEE COMPTROLLER OF THE TREASURY



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Overview of New Features

Import Tools

Prior Year Crosswalk

Local Government File

Trial Balance

Trial Balance

New Import Option

TENNESSEE COMPTROLLER OF THE TREASURY



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Trial Balance

New Import Option

Who this is for:

✓ Entities that utilize the Municipal Uniform Chart of Accounts to convert their data into the consolidated format required for submission.

Who this is NOT for:

✗ Entities that create their own chart of accounts to maintain their accounting records



TENNESSEE COMPTROLLER OF THE TREASURY

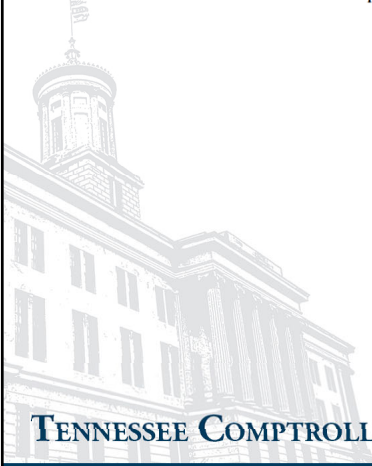


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Trial Balance

New Import Option

ASSETS			
11000	Cash		
11100	Cash on Hand		
11200	Cash in Bank		
	Cash in Bank-Checking		
11210	11211 Regular Checking		
	11212 Checking Account #2		
	11213 Checking Account #3		
	11214 Checking Account #4		
	11215 Checking Account #5		
	11216 Checking Account #6		
	11217 Checking Account #7		
	11218 Checking Account #8		
	11219 Checking Account #9		
11220	Cash in Bank - Savings		
	11221 Savings Account		
	11222 Savings Account #2		
	11223 Savings Account #3		
	11224 Savings Account #4		
	11225 Savings Account #5		
	11226 Savings Account #6		
	11227 Savings Account #7		
	11228 Savings Account #8		
	11229 Savings Account #9		



TENNESSEE COMPTROLLER OF THE TREASURY



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Trial Balance

Step 2)

Use the red 'Crosswalk Trial Balance' button on the right. Let it process fully before clicking again.

Municipality Fund Tab

Instructions:

Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., if your municipality uses accounts 11212, 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for specific line items:

Chart of Account
Lookup

Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description	Original Budget	Final Budget	Audit Amount
110	GENERAL FUND	11210	CASH IN BANK - REGULAR CHECKING			0	0	15631744.57
110	GENERAL FUND	11100	CASH ON HAND			0	0	400
110	GENERAL FUND	11100	CASH ON HAND			0	0	1464
110	GENERAL FUND	11100	CASH ON HAND			0	0	1250
110	GENERAL FUND	11100	CASH ON HAND			0	0	787
110	GENERAL FUND	11100	CASH ON HAND			0	0	11537
110	GENERAL FUND	11100	CASH ON HAND			0	0	20
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	50
110	GENERAL FUND	11100	CASH ON HAND			0	0	800
110	GENERAL FUND	11100	CASH ON HAND			0	0	50
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	150
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	50
110	GENERAL FUND	11100	CASH ON HAND			0	0	400
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	1300
110	GENERAL FUND	11100	CASH ON HAND			0	0	300
110	GENERAL FUND	11100	CASH ON HAND			0	0	150

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Municipality Fund Tab

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**Chart of Account
Lookup**

Chart of Account Lookup

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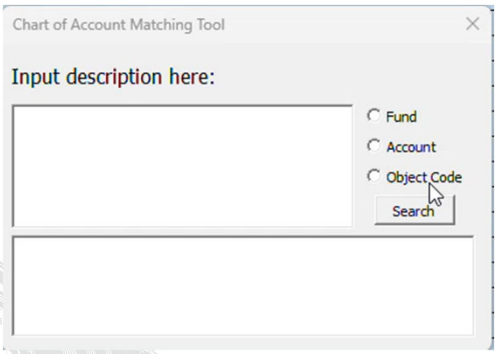
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110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	150
110	GENERAL FUND	11100	CASH ON HAND			0	0	100
110	GENERAL FUND	11100	CASH ON HAND			0	0	150
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110	GENERAL FUND	11100	CASH ON HAND			0	0	150

Summary Trial Balance Import Chart Reference Municipality Funds

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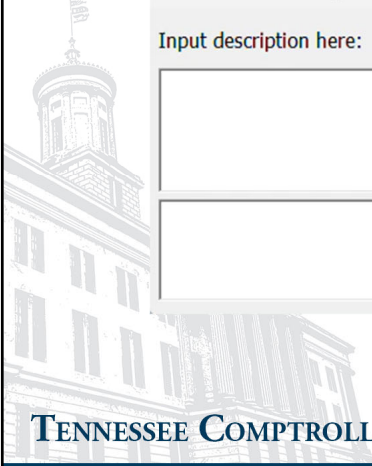
**Chart of Account
Lookup**

Chart of Account Lookup




How to use:

1. Input a brief description of your fund, account, or object code.
2. Select the appropriate classification for your description.
3. Press 'Search' to review the suggestions ranked by similarity.



TENNESSEE COMPTROLLER OF THE TREASURY




**TENNESSEE
COMPTROLLER
OF THE TREASURY**

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Overview of New Features

Municipality		Select Municipality from drop down list. If Utility, select associated municipality.	Updated: 3/26/25
Fiscal Year		(Ex: For FY June 30, 2025, please input 2024-2025)	Ready for Submission?
Date Completed		(Ex: 09/01/2024)	
Completed By			Check Form
Email Address			
Phone Number			Import Tools <input type="button" value="Prior Year Crosswalk"/> <input type="button" value="Local Government File"/> <input type="button" value="Trial Balance"/>
Municipality Demographics			
Full-time Employees			
Part-time Employees			



Instructions:
 This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municipality. This tab will show a summary amount of Assets, Deferred Outflows, Liabilities, Deferred Inflows, Equity, Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. Once you have completed this form, use the "Check Form" button at the top right to verify that your form is ready for submission. If there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn yellow. As you correct each item and recheck the button, the items to address will clear. If there are no items left to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit.". The form is now complete and ready for submission through CARS. The "Chart Reference" tab can be used identify the appropriate account for a line item your municipality is using but is not in the Municipal Chart of Accounts.

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Balance Sheet Summary by Fund

Fund Description	Fund	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check

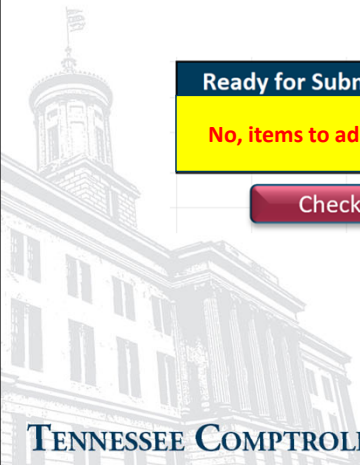
Operations Summary by Fund

Fund Description	Fund	Revenues	Expenditures	Fund Balance	Change in

Summary | Trial Balance Import | Chart Reference | Municipality Funds | +

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Most Common Reasons for Revision



Ready for Submission?

No, items to address: 1

1. The Municipality and Contact Information section is incomplete.




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Municipality	Example City	Select Municipality from drop down list. If Utility, select associated municipality.	Updated: 3/26/25
Fiscal Year		(Ex: For FY June 30, 2025, please input 2024-2025)	
Date Completed	4/21/2025	(Ex: 09/01/2024)	
Completed By	Justin Garcia		
Email Address	justin.garcia@email.com		
Phone Number	615-555-1234		

Ready for Submission?

No, items to address: 1

Check Form



Validation Check

⚠ The file is not ready for submission due to the following reasons:

The Municipality and Contact Information section is incomplete. Please ensure all requested fields are filled.

OK

Municipality Demographics

Full-time Employees	10
Part-time Employees	3

Instructions:

This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municipality. Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. Once submission. If there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn yellow to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete and ready for submission.

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State Street Aid Fund	121	\$ 342,632.16	\$ -	\$ 319,864.52	\$ -	\$ 22,767.64	\$ (0.00)
Community Development Fund	123	\$ 251,951.99	\$ -	\$ 235,481.24	\$ -	\$ 16,470.75	\$ -
Industrial/Economic Development	125	\$ 310,361.51	\$ -	\$ 17,724.10	\$ -	\$ 292,637.41	\$ -
Drug Fund	127	\$ 617,579.25	\$ -	\$ 11,836.25	\$ -	\$ 605,743.00	\$ -
Senior Citizens Fund	130	\$ 406,500.51	\$ -	\$ 9,786.18	\$ -	\$ 396,714.33	\$ -
Special Assessment Fund	150	\$ 850,862.09	\$ -	\$ 275,604.43	\$ -	\$ 575,257.66	\$ -
Hotel/Motel Tax Fund	152	\$ 317,018.57	\$ -	\$ 95,246.85	\$ -	\$ 221,771.72	\$ -
Other Special Revenue Fund	154	\$ 443,142.75	\$ -	\$ 349,930.59	\$ -	\$ 93,212.16	\$ -

Fund Description	Fund	Revenues	Expenditures	Change in Fund Equity
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Industrial/Economic Development	125	\$ 1,409,227.58	\$ 1,195,797.72	\$ 213,429.86
Drug Fund	127	\$ 72,316.60	\$ 73,810.44	\$ (1,493.84)
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Municipality	Example City	Select Municipality from drop down list. If Utility, select associated municipality.
Fiscal Year		(Ex: For FY June 30, 2025, please input 2024-2025)
Date Completed	4/21/2025	(Ex: 09/01/2024)
Completed By	Justin Garcia	
Email Address	justin.garcia@email.com	
Phone Number	615-555-1234	



Municipality Demographics

Full-time Employees	10
Part-time Employees	3

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Most Common Reasons for Revision

Ready for Submission?

No, items to address: 2

Check Form

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.

TENNESSEE COMPTROLLER OF THE TREASURY

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Validation Check

The file is not ready for submission due to the following reasons:

- The Municipality and Contact Information section is incomplete. Please ensure all requested fields are filled.
- The number of full-time and part-time employees for the municipality was not provided. If municipality does not have full-time and/or part-time employees, please input '0' to indicate such in the appropriate field.

OK

Municipality Demographics

Full-time Employees:

Part-time Employees:

Instructions:

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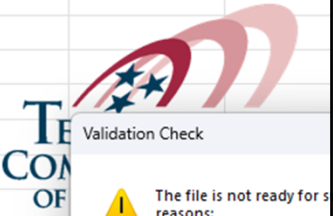
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A	B	C	D	E	F	G	H	I
Municipality		Example City			Select Municipality from drop down list. If Utility, select associated			
Fiscal Year					(Ex: For FY June 30, 2025, please input 2024-2025)			
Date Completed		4/21/2025			(Ex: 09/01/2024)			
Completed By		Justin Garcia						
Email Address		justin.garcia@email.com						
Phone Number		615-555-1234						
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***Tables will automatically refresh each time you come to the Summary tab. Give it a few seconds if there are numerous rows on the Municipality								
Balance Sheet Summary by Fund								



Validation Check

 The file is not ready for submission for the following reasons:

- The Municipality and Contact Information section is incomplete. Please ensure all required fields are filled out.
- The number of full-time and part-time employees for the municipality was not properly indicated. Please ensure the number of full-time and/or part-time employees is correctly entered in the appropriate fields.

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Most Common Reasons for Revision



Ready for Submission?

No, items to address: 3

Check Form

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.




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Completed By	Justin Garcia		
Email Address	justin.garcia@email.com		
Phone Number	615-555-1234		

Ready for Submission?

No, items to address: 3

Check Form

Validation Check

The file is not ready for submission due to the following reasons:

- The Municipality and Contact Information section is incomplete. Please ensure all requested fields are filled.
- The number of full-time and part-time employees for the municipality was not provided. If municipality does not have full-time and/or part-time employees, please input '0' to indicate such in the appropriate field.
- The Balance Check column indicates that one or more of the funds reported do not balance. Please review the Balance Sheet Summary by Fund.

OK

Municipality Demographics

Full-time Employees: 3

Part-time Employees: 3

Instructions:

This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municipality. Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. On submission, if there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn red to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete and all items your municipality is using but is not in the Consolidated Municipal Chart of Accounts.

Make sure to "Enable Content" at the top of this window for this form to work correctly.

Tables will automatically refresh each time you come to the Summary tab. Give it a few seconds if there are numerous rows on the Municipality Funds tab to refresh.

Balance Sheet Summary by Fund							Operations Summary by Fund					
Fund Description	Fund ID	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check	Fund Description	Fund ID	Revenues	Expenditures	Change in Fund Equity
General Fund	110	\$ 71,522,760.49	\$ -	\$ 3,866,631.14	\$ 42,071,864.61	\$ 25,584,464.74	\$ (200.00)	General Fund	110	\$ 99,256,547.04	\$ 99,249,127.30	\$ 7,419.74
State Street Aid Fund	121	\$ 342,632.16	\$ -	\$ 319,864.52	\$ -	\$ 22,767.64	\$ (0.00)	State Street Aid Fund	121	\$ 3,038,198.35	\$ 3,026,974.24	\$ 11,224.11
Community Development Fund	123	\$ 251,951.99	\$ -	\$ 235,481.24	\$ -	\$ 16,470.75	\$ -	Community Development Fund	123	\$ 654,668.64	\$ 654,668.64	\$ -
Industrial/Economic Development Fund	125	\$ 310,361.51	\$ -	\$ 17,724.10	\$ -	\$ 292,637.41	\$ -	Industrial/Economic Development Fund	125	\$ 1,409,227.58	\$ 1,195,797.72	\$ 213,429.86
Drug Fund	127	\$ 617,579.25	\$ -	\$ 11,836.25	\$ -	\$ 605,743.00	\$ -	Drug Fund	127	\$ 72,316.60	\$ 73,810.44	\$ (1,493.84)
Senior Citizens Fund	130	\$ 406,500.51	\$ -	\$ 9,786.18	\$ -	\$ 396,714.33	\$ -	Senior Citizens Fund	130	\$ 598,083.51	\$ 636,138.01	\$ (38,054.50)
Special Assessment Fund	150	\$ 850,862.09	\$ -	\$ 275,604.43	\$ -	\$ 575,257.66	\$ -	Special Assessment Fund	150	\$ 4,831,369.03	\$ 5,670,056.87	\$ (838,687.84)
Hotel/Motel Tax Fund	152	\$ 317,018.57	\$ -	\$ 95,246.85	\$ -	\$ 221,771.72	\$ -	Hotel/Motel Tax Fund	152	\$ 526,872.82	\$ 496,291.00	\$ 30,581.82
Other Special Revenue Fund	154	\$ 443,142.75	\$ -	\$ 349,930.59	\$ -	\$ 93,212.16	\$ -	Other Special Revenue Fund	154	\$ 1,841,537.26	\$ 1,995,414.80	\$ (154,877.54)

31

Ready for Submission?" box will turn red to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete and all items your municipality is using but is not in the Consolidated Municipal Chart of Accounts.				The balance check column indicates that one or more of the funds reported do not balance. Please review the Balance Sheet Summary by Fund.				is to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete and all items your municipality is using but is not in the Consolidated Municipal Chart of Accounts.			
Make sure to "Enable Content" at the top of this window for this form to work correctly.***				Give it a few seconds if there are numerous rows on the Municipality Funds tab to refresh.***							
Summary by Fund				Operations Summary by Fund							
Liabilities	Deferred Inflows	Equity	Balance Check	Fund Description	Fund ID	Revenues	Expenditures	Change in Fund Equity			
\$ 3,866,631.14	\$ 42,071,864.61	\$ 25,584,464.74	\$ (200.00)	General Fund	110	\$ 99,256,547.04	\$ 99,249,127.30	\$ 7,419.74			
\$ 319,864.52	\$ -	\$ 22,767.64	\$ (0.00)	State Street Aid Fund	121	\$ 3,038,198.35	\$ 3,026,974.24	\$ 11,224.11			
\$ 235,481.24	\$ -	\$ 16,470.75	\$ -	Community Development Fund	123	\$ 654,668.64	\$ 654,668.64	\$ -			
\$ 17,724.10	\$ -	\$ 292,637.41	\$ -	Industrial/Economic Development Fund	125	\$ 1,409,227.58	\$ 1,195,797.72	\$ 213,429.86			
\$ 11,836.25	\$ -	\$ 605,743.00	\$ -	Drug Fund	127	\$ 72,316.60	\$ 73,810.44	\$ (1,493.84)			
\$ 9,786.18	\$ -	\$ 396,714.33	\$ -	Senior Citizens Fund	130	\$ 598,083.51	\$ 636,138.01	\$ (38,054.50)			
\$ 275,604.43	\$ -	\$ 575,257.66	\$ -	Special Assessment Fund	150	\$ 4,831,369.03	\$ 5,670,056.87	\$ (838,687.84)			
\$ 95,246.85	\$ -	\$ 221,771.72	\$ -	Hotel/Motel Tax Fund	152	\$ 526,872.82	\$ 496,291.00	\$ 30,581.82			
				Other Special Revenue Fund	154	\$ 1,841,537.26	\$ 1,995,414.80	\$ (154,877.54)			

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Most Common Reasons for Revision

Ready for Submission?

No, items to address: 4

Check Form

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.
4. Instances were noted of an account description or object description of 'N/A.'

TENNESSEE COMPTROLLER OF THE TREASURY



33

Instructions:					
Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212, 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.					
Use the tool below to look up account suggestions for items:					
<div>Chart of Account Lookup</div>					
Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES		
110	GENERAL FUND	34741	SUMMER LEAGUE BALL		
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM		
110	GENERAL FUND	15645	#N/A		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS		
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34793	COMMUNITY CENTER FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34230	FEES AND COMMISSIONS		
110	GENERAL FUND	34230	FEES AND COMMISSIONS		
110	GENERAL FUND	34730	PLAYGROUND CHARGES		
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES		
110	GENERAL FUND	34730	PLAYGROUND CHARGES		
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		
110	GENERAL FUND	34799	OTHER CENTER FEES		

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Instructions:
Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., If your municipality uses accounts 11212, 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for specific items:

[Chart of Account Lookup](#)

Fund	Fund Description	Account	Account Description	Object
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES	
110	GENERAL FUND	34741	SUMMER LEAGUE BALL	
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM	
110	GENERAL FUND	15645	#N/A	
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES	
110	GENERAL FUND	34799	OTHER CENTER FEES	
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME	
110	GENERAL FUND	34793	COMMUNITY CENTER FEES	
110	GENERAL FUND	34799	OTHER CENTER FEES	
110	GENERAL FUND	34230	FEES AND COMMISSIONS	
110	GENERAL FUND	34230	FEES AND COMMISSIONS	
110	GENERAL FUND	34730	PLAYGROUND CHARGES	
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES	
110	GENERAL FUND	34730	PLAYGROUND CHARGES	
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM	
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES	
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES	
110	GENERAL FUND	34799	OTHER CENTER FEES	
110	GENERAL FUND	34799	OTHER CENTER FEES	
110	GENERAL FUND	34799	OTHER CENTER FEES	

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Most Common Reasons for Revision

Ready for Submission?

No, items to address: 5

[Check Form](#)

1. The Municipality and Contact Information section is incomplete.
2. The number of full-time and part-time employees for the municipality was not provided.
3. The Balance Check column indicates that one or more of the funds reported do not balance.
4. Instances were noted of an account description or object description of 'N/A.'
5. Instances were noted where an amount was entered but the account and/or object descriptions were blank.

TENNESSEE COMPTROLLER OF THE TREASURY



36

Instructions:
Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., if your municipality uses accounts 11212, 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

Use the tool below to look up account suggestions for specific line items:

[Chart of Account Lookup](#)

Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description	Original Budget	Final Budget	Audit Amount
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			12000	5589	5588.35
110	GENERAL FUND	34741	SUMMER LEAGUE BALL			2500	3280	3280
110	GENERAL FUND					40400	57104	57103.76
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			60600	96927	96926.55
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			7700	10630	10629.27
110	GENERAL FUND	34799	OTHER CENTER FEES			7800	9234	9233.7
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME			45000	70879	70878.55
110	GENERAL FUND	34799	OTHER CENTER FEES			71100	60609	60608.25
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			20900	16005	16004.36
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			210700	233032	233031.56
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			44100	65419	65418.34
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			1900	6335	6335
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			24000	17760	17760
110	GENERAL FUND	34799	OTHER CENTER FEES			700	553	553
110	GENERAL FUND	34230	FEES AND COMMISSIONS			0	500	500
110	GENERAL FUND	34230	FEES AND COMMISSIONS			4000	3766	3766
110	GENERAL FUND	34730	PLAYGROUND CHARGES			43900	41053	41053
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			23500	19200	19200
110	GENERAL FUND	34730	PLAYGROUND CHARGES			4500	4125	4125
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			30800	33819	33819
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3800	5836	5835.73
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3200	575	575
110	GENERAL FUND	34799	OTHER CENTER FEES			137000	172784	172784
110	GENERAL FUND	34799	OTHER CENTER FEES			20000	20641	20641

37

Instructions:
Use this form to input Balance Sheet and Operations amounts for governmental and enterprise funds excluding school funds (school funds are reported in a separate COA template). Type the account number or use the dropdown in the Account cell. If an account your municipality uses is not on the Condensed Municipal Chart of Accounts on the Chart Reference tab an error message will pop up and you will have to select an existing account from the list. Choose an appropriate account from the chart and use that account for the "Account" column. (e.g., if your municipality uses accounts 11212, 11213, and 11214 for checking accounts, 11210 would need to be selected for each of these for Municipal COA purposes.) Object Codes may only be selected after an expenditure account is chosen.

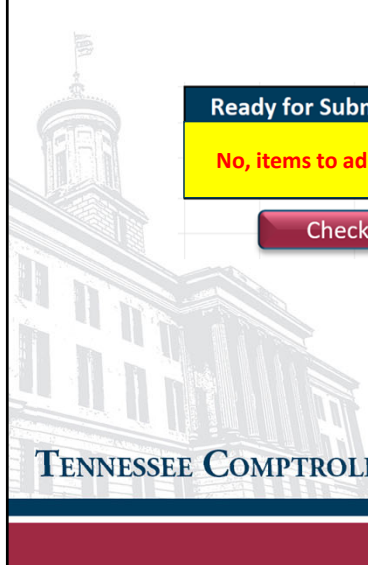
Use the tool below to look up account suggestions for specific line items:

[Chart of Account Lookup](#)

Fund	Fund Description	Account	Account Description	Obj Code	Object Code Description	Original Budget	Final Budget	Audit Amount
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			12000	5589	5588.35
110	GENERAL FUND	34741	SUMMER LEAGUE BALL			2500	3280	3280
110	GENERAL FUND					40400	57104	57103.76
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			60600	96927	96926.55
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			7700	10630	10629.27
110	GENERAL FUND	34799	OTHER CENTER FEES			7800	9234	9233.7
110	GENERAL FUND	34755	AUDITORIUM CHARGES - CONCESSION INCOME			45000	70879	70878.55
110	GENERAL FUND	34799	OTHER CENTER FEES			71100	60609	60608.25
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			20900	16005	16004.36
110	GENERAL FUND	34752	AUDITORIUM CHARGES - GATE RECEIPTS			210700	233032	233031.56
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			44100	65419	65418.34
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			1900	6335	6335
110	GENERAL FUND	34793	COMMUNITY CENTER FEES			24000	17760	17760
110	GENERAL FUND	34799	OTHER CENTER FEES			700	553	553
110	GENERAL FUND	34230	FEES AND COMMISSIONS			0	500	500
110	GENERAL FUND	34230	FEES AND COMMISSIONS			4000	3766	3766
110	GENERAL FUND	34730	PLAYGROUND CHARGES			43900	41053	41053
110	GENERAL FUND	34751	AUDITORIUM CHARGES - RENTAL FEES			23500	19200	19200
110	GENERAL FUND	34730	PLAYGROUND CHARGES			4500	4125	4125
110	GENERAL FUND	34742	ADULT RECREATIONAL PROGRAM			30800	33819	33819
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3800	5836	5835.73
110	GENERAL FUND	34791	SPECIAL PROGRAMS FEES			3200	575	575
110	GENERAL FUND	34799	OTHER CENTER FEES			137000	172784	172784
110	GENERAL FUND	34799	OTHER CENTER FEES			20000	20641	20641

38

Most Common Reasons for Revision




Ready for Submission?

No, items to address: 5

Check Form

Validation Check X

 The file is not ready for submission due to the following reasons:

The Municipality and Contact Information section is incomplete. Please ensure all requested fields are filled.

The number of full-time and part-time employees for the municipality was not provided. If municipality does not have full-time and/or part-time employees, please input '0' to indicate such in the appropriate field.


The Balance Check column indicates that one or more of the funds reported do not balance. Please review the Balance Sheet Summary by Fund.

Instances were noted of an account description or object description of 'N/A'. This occurs when an incorrect account code or object code is used. Please review the fund, account, and object code information on the Municipality Funds tab.

Instances were noted where an amount was entered but the account and/or object descriptions were blank. This occurs when an account code or object code is not entered. Please review the fund, account, and object code information on the Mu

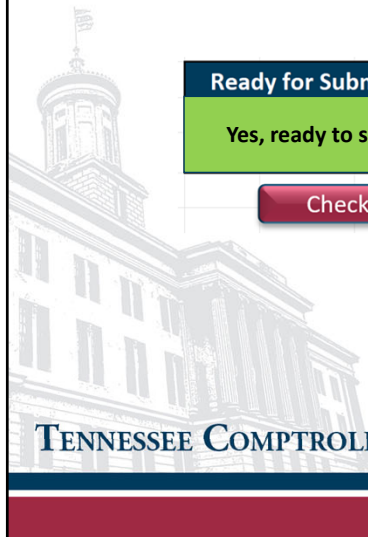
OK

TENNESSEE COMPTROLLER OF THE TREASURY



39

“Greenlight” for Submission




Ready for Submission?

Yes, ready to submit.


Check Form

Validation Check X

 Ready for Submission.

OK

TENNESSEE COMPTROLLER OF THE TREASURY



40

Ready for submission!

Municipality	Example City	Select Municipality from drop down list. If Utility, select associated municipality.	Updated: 3/26/25
Fiscal Year	2024-2025	(Ex: For FY June 30, 2025, please input 2024-2025)	<div>Ready for Submission?</div> <div>Yes, ready to submit.</div> <div>Check Form</div>
Date Completed	4/21/2025	(Ex: 09/01/2024)	
Completed By	Justin Garcia		
Email Address	justin.garcia@gmail.com		
Phone Number	615-555-1234		<div>Import Tools</div> <div>Prior Year Crosswalk</div> <div>Local Government File</div> <div>Trial Balance</div>

Municipality Demographics	
Full-time Employees	10
Part-time Employees	3

Instructions:
 This form is used to input audited financial statement amounts for each governmental and proprietary fund of the municipality. This tab will show a summary amount of Assets, Deferred Outflows, Liabilities, Deferred Inflows, Equity, Revenues, and Expenditures. The tables below will automatically refresh each time you navigate to the Summary tab. Once you have completed this form, use the "Check Form" button at the top right to verify that your form is ready for submission. If there are issues, they will display upon clicking the button and the "Ready for Submission?" box will turn yellow. As you correct each item and recheck the button, the items to address will clear. If there are no items left to address, the "Ready for Submission?" box will turn green and display "Yes, ready to submit." The form is now complete and ready for submission through CARS. The "Chart Reference" tab can be used to identify the appropriate account for a line item your municipality is using but is not in the Consolidated Municipal Chart of Accounts.

Make sure to "Enable Content" at the top of this window for this form to work correctly.
 Tables will automatically refresh each time you come to the Summary tab. Give it a few seconds if there are numerous rows on the Municipality Funds tab to refresh.

Balance Sheet Summary by Fund							Operations Summary by Fund					
Fund Description	Fund ID	Assets	Deferred Outflows	Liabilities	Deferred Inflows	Equity	Balance Check	Fund Description	Fund ID	Revenues	Expenditures	Change In Fund Equity
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Industrial/Economic Developm	125	\$ 310,361.51	\$ -	\$ 17,724.10	\$ -	\$ 292,637.41	\$ -	Industrial/Economic Developm	125	\$ 1,409,227.58	\$ 1,195,797.72	\$ 213,429.86
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Senior Citizens Fund	130	\$ 406,500.51	\$ -	\$ 9,786.18	\$ -	\$ 396,714.33	\$ -	Senior Citizens Fund	130	\$ 598,083.51	\$ 636,138.01	\$ (38,054.50)
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Other Special Revenue Fund	154	\$ 163,142.75	\$ -	\$ 169,430.59	\$ -	\$ 93,712.16	\$ -	Other Special Revenue Fund	154	\$ 1,841,537.26	\$ 1,995,614.80	\$ (154,077.54)

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Key Takeaways

- The new features are **OPTIONAL**, not required.
- The "Import" function is for those entities that utilize the Municipal Uniform Chart of Accounts.
- Get the "greenlight" before submission.

TENNESSEE COMPTROLLER OF THE TREASURY



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TENNESSEE COMPTROLLER OF THE TREASURY

Transparency and Accountability for Governments in Tennessee

Overview
Revenues
Expenditures

Municipality

All ▼

Fiscal Year

2024 ▼

Click here to switch views

Expenditures
Revenues

Select Entity Type

☒ Board of Education

☒ Municipality

Revenues by Fund	
Municipality	Amount
Chattanooga	\$1,631,335,951
Electric Utility	\$828,049,000
General	\$394,097,657
Real and Personal Property Tax (Current)	\$166,321,382
Other Local Revenue Allocations	\$99,645,985
State Sales Tax	\$27,132,518
Interest Earnings - Other	\$14,542,381
Payments in Lieu of Property Taxes	\$13,880,568
Program Income - Federal Grants	\$9,416,346
Gross Receipts Tax	\$8,545,672
Building and Related Permits	\$6,123,886
State Alcoholic Beverage Tax	\$6,042,549
Real and Personal Property Tax (Delinquent)	\$5,437,796
Wholesale Beer Tax	\$5,321,634
Public Utilities Property Tax (Current)	\$4,787,440
Wholesale Liquor Tax	\$3,066,512
Total	\$11,515,270,953

Audit Reports

43

Introducing TAG

The purpose of TAG is to increase transparency and provide a gateway for users



TENNESSEE COMPTROLLER OF THE TREASURY



44

Effective Financial Reporting

Transparency and Accountability for Governments in Tennessee

Overview Revenues Expenditures

Municipality
All

Fiscal Year
2024

Click here to switch views
Expenditures
Revenues

Select Entity Type
☒ Board of Education
☒ Municipality

Audit Reports

Municipality	Amount
Chattanooga	\$1,631,335,951
Electric Utility	\$828,049,000
General	\$394,097,657
Real and Personal Property Tax (Current)	\$166,321,382
Other Local Revenue Allocations	\$99,645,985
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Public Utilities Property Tax (Current)	\$4,787,440
Wholesale Liquor Tax	\$3,066,512
Total	\$11,515,270,953

Understandability

Reliability

Relevance

Timeliness

Consistency

Comparability

TENNESSEE COMPTROLLER OF THE TREASURY



45

Transparency and Accountability for Governments in Tennessee

Overview Revenues Expenditures

Municipality
All

Fiscal Year
2024

Click here to switch views
Expenditures
Revenues

Select Entity Type
☒ Board of Education
☒ Municipality

Audit Reports

Municipality	Amount
Chattanooga	\$1,631,335,951
Electric Utility	\$828,049,000
General	\$394,097,657
Real and Personal Property Tax (Current)	\$166,321,382
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Wholesale Beer Tax	\$5,321,634
Public Utilities Property Tax (Current)	\$4,787,440
Wholesale Liquor Tax	\$3,066,512
Total	\$11,515,270,953

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Transparency and Accountability for Governments in Tennessee

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Municipality
All

Fiscal Year
2024

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[Revenues](#)

Select Entity Type
☒ Board of Education
☒ Municipality

[Audit Reports](#)

Revenues by Fund

Municipality	Amount
Chattanooga	\$1,631,335,951
Electric Utility	\$828,049,000
General	\$394,097,657
Real and Personal Property Tax (Current)	\$166,321,382
Other Local Revenue Allocations	\$99,645,985
State Sales Tax	\$27,132,518
Interest Earnings - Other	\$14,542,381
Payments in Lieu of Property Taxes	\$13,880,568
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Transparency and Accountability for Governments in Tennessee

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Transparency and Accountability for Governments in Tennessee

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Audit Reports

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Transparency and Accountability for Governments in Tennessee

Overview

Revenues

Expenditures

Municipality

All ▼

Fiscal Year


2024 ▼

Total Revenues by Fund

Municipality	Board of Education	Municipality	Total
Adams		\$1,029,263	\$1,029,263
Adamsville		\$7,411,202	\$7,411,202
Alamo	\$7,283,153	\$3,223,115	\$10,506,268
Alcoa	\$34,340,152	\$168,360,561	\$202,700,713
Alexandria		\$1,711,594	\$1,711,594
Algood		\$8,357,378	\$8,357,378
Allardt		\$1,312,232	\$1,312,232
Altamont		\$876,922	\$876,922
Ardmore		\$2,183,712	\$2,183,712
Arlington	\$65,886,881	\$29,209,393	\$95,096,274
Athens	\$29,620,535	\$70,768,907	\$100,389,442
Atoka		\$15,377,216	\$15,377,216
Atwood		\$1,136,546	\$1,136,546
Auburntown		\$120,161	\$120,161
Baileytown		\$1,069,531	\$1,069,531
Bartlett	\$120,744,080	\$127,059,458	\$247,803,538
Total	\$1,419,066,228	\$10,096,204,725	\$11,515,270,953

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Transparency and Accountability for Governments in Tennessee

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Select Entity Type
☐ Board of Education
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Revenues by Fund

Municipality	Amount
Adams	\$1,029,263
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Allardt	\$1,312,232
Altamont	\$876,922
Ardmore	\$2,183,712
Arlington	\$95,096,274
Athens	\$100,389,442
Atoka	\$15,377,216
Atwood	\$1,136,546
Auburntown	\$120,161
Baileyton	\$1,069,531
Bartlett	\$247,803,538
Total	\$11,877,171,053

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Transparency and Accountability for Governments in Tennessee

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Municipality
Beersheba Springs

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Select Entity Type
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☒ Board of Education

Audit Reports

Expenditures by Fund

Municipality	Amount
Beersheba Springs	\$104,196
General	\$91,196
City Recorder	\$5,400
Fire Administration	\$12,954
Libraries	\$4,350
Library Administration	\$7,723
Library Facilities	\$1,629
Other General Government Services	\$49,913
Other Recreation Facilities	\$6,683
Parks	\$2,544
State Street Aid	\$13,000
Highways and Streets	\$9,274
Street Lighting	\$3,726
Total	\$104,196

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General	\$91,196
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Transparency and Accountability for Governments in Tennessee

Overview Revenues Expenditures

TOWN OF BEERSHEBA SPRINGS, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	State Street Aid Fund	Total Governmental Funds
Revenues:			
Taxes	\$ 14,589		\$ 14,589
Licenses & permits	4,064		4,064
Intergovernmental	72,073	\$ 15,178	87,251
Miscellaneous income	15,346	3,688	19,034
Total revenues	106,072	18,866	124,938
Expenditures:			
Current operations:			
General government	61,456		61,456
Library	13,702		13,702
Community center	6,683		6,683
Streets		13,000	13,000
Tourism	1,027		1,027
Capital outlay	8,328		8,328
Total expenditures	91,196	13,000	104,196
Excess of revenues over/under expenditures	14,876	5,866	20,742
Fund balances at beginning of year	191,201	124,367	315,568
Fund balances at end of year	\$ 206,077	\$ 130,233	\$ 336,310

Audit Reports

TENNESSEE COMPTROLLER OF THE TREASURY



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TENNESSEE COMPTROLLER OF THE TREASURY



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- **Benchmark annual revenues and expenditures with peer cities**
- **Communicate financial information more clearly to citizens**
- **Track trends and monitor financial health year to year**



TENNESSEE COMPTROLLER OF THE TREASURY

Budget Development and Planning

The screenshot shows the TAG website interface. On the left, there are filters for 'Municipality' (set to 'All'), 'Fiscal Year' (set to '2024'), and 'Select Entity Type' (set to 'Municipality'). The main table is titled 'Revenues by Fund' and lists various revenue sources with their corresponding amounts.

Municipality	Amount
Challenge	\$1,411,376,911
Electric Utility	\$6,000,000,000
General	\$39,607,657
Real and Personal Property Tax (Current)	\$105,313,382
Other Local Revenue Allocations	\$99,651,985
State Sales Tax	\$27,112,118
Interest Earnings - Other	\$14,562,381
Payments in Lieu of Property Taxes	\$13,880,368
Program Income - Federal Grants	\$5,418,346
Other Property Tax	\$5,343,412
Building and Material Property	\$6,113,880
State Machine Ownership Tax	\$6,082,543
Real and Personal Property Tax (Delinquent)	\$5,427,796
Motor Vehicle Tax	\$5,218,824
Public Utilities Property Tax (Current)	\$4,787,440
Motor Vehicle License Tax	\$3,096,512
Total	\$11,515,478,953

- Use historical TAG data to forecast future revenues/expenditures
- Benchmark against similar-sized municipalities
- Strengthen budget presentations to councils and boards

TENNESSEE COMPTROLLER OF THE TREASURY



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Transparency & Engagement

The screenshot shows the TAG website interface. On the left, there are filters for 'Municipality' (set to 'All'), 'Fiscal Year' (set to '2024'), and 'Select Entity Type' (set to 'Municipality'). The main table is titled 'Revenues by Fund' and lists various revenue sources with their corresponding amounts.

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- Share TAG visuals in council meetings and newsletters
- Provide citizens with easy access to financial data
- Educate community members on how public dollars are spent

TENNESSEE COMPTROLLER OF THE TREASURY



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Year-to-Year Trends

Municipality	Amount
Chattanooga	\$1,411,376,911
Memphis	\$628,049,000
Other	\$394,897,457
Local and Personal Property Tax (Current)	\$106,313,382
Other Local Revenue Allocations	\$99,443,985
State Sales Tax	\$27,112,318
Interest Earnings - Other	\$14,542,381
Payments in Lieu of Property Taxes	\$13,880,568
Program Income - Federal Grants	\$9,418,346
Other Property Tax	\$8,543,472
Building and Equipment Taxes	\$6,113,880
State Revenue (Severance Tax)	\$6,082,543
Local and Personal Property Tax (Delinquent)	\$5,427,796
Motor Vehicle Tax	\$5,218,424
Public Utilities Property Tax (Current)	\$4,787,440
Motor Vehicle License Tax	\$3,096,512
Total	\$1,115,179,053

- Reliable year-over-year comparisons across funds and entities
- Identify shifts in revenues and expenditures
- Useful not only for finance officers, but also for elected officials and staff who need an accessible overview

TENNESSEE COMPTROLLER OF THE TREASURY



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TAG: Making Government Work Better

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- Anchored in audited, reliable data
- Supports comparability and trend analysis
- Increases transparency for boards, staff, and citizens
- Empowers municipal officials with a statewide perspective

TENNESSEE COMPTROLLER OF THE TREASURY



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The Future of TAG



Local Government

Audit

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[Board of Education of Shelby County Internal Controls Attestation and Forensic Audit Engagement RFQ](#)

Transparency and Accountability for Governments in Tennessee

TAG Dashboard

Welcome to the Transparency and Accountability for Governments (TAG) in Tennessee website.

This site provides a gateway for users to obtain selected revenue, expenditure, and debt information for county governments in Tennessee. The information available on this site has been taken from the "Miscellaneous Schedules - Detailed Schedules of Revenues and Expenditures - All Governmental Fund Types" and "Miscellaneous Schedules - Changes in Long-term Notes, Other Loans, Capital Lease and Bonds" found in the county annual financial reports prepared by the Comptroller's division of Local Government Audit. TAG only presents the revenues and expenditures of the governmental funds of a county's primary government and the discretely presented School Department component unit. The data does not include:

1. A county's other fund types such as enterprise funds and agency funds.
2. Various other component units.
3. Amounts classified as other financing sources and uses.

TAG also presents the county debt information for the county's primary government and the discretely presented School Department component unit. The debt information does not include compensated absences, other post-employment benefits, or unfunded liabilities.

The division of Local Government Audit is responsible for the annual financial and compliance audits of all 95 counties in

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Data Enthusiasts Rejoice!

[illegible]

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TAG You're it!

TENNESSEE COMPTROLLER OF THE TREASURY



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Contact Information

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TENNESSEE COMPTROLLER OF THE TREASURY



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