Interim Helpful Hints

First Interim Helpful Hint #5 – Account Type (AC) Funds

11/2/2026

AC Funds

Account Type (AC) funds are maintained outside the County Treasury and may include Funds 06, 49, 52, 90, 91, 92, 93, 94, and 98. Transactions are recorded through journal entries.

• Reconcile bank/fiscal-agent activity and record all revenue, expenditure, salary, benefit, and other activity.

• Use an October 31, 2026 date for entries that must appear in the First Interim Actuals-to-Date column.

• Reconcile outside bank accounts (Object 9120) and cash with fiscal agent (Object 9135) to supporting statements.

• Review all AC funds for positive ending fund balances and self-supporting operations.

Note: The presentation notes that AC Fund 93 is expected to be phased out in 2028; continue following current procedures until implementation guidance changes.

Additional Resource: Refer to the 2026-27 First Interim Reporting presentation, slides 38–39 and 120.

If you need assistance with anything related to Interim Reports, please contact your Business Services Advisor