Error or			
Warning Code	Description	Cause	Resolution
E930	Facility Code missing or not valid for this system. Refer to Facilities Database.	facility/school codes are reported as "Closed" in the	Check with district-level Facilities Registry Coordinator for valid open school facility codes, and map GL account codes as necessary.
E931	PROGRAM CODE not valid with FUND CODE		Refer to Chart of Accounts > Code Relationships
E935	FUND CODE not a valid State assigned FUND CODE		Refer to Chart of Accounts
E936	PROGRAM CODE not a valid State assigned PROGRAM CODE		Refer to Chart of Accounts
E937	Invalid Account Code per Chart of Accounts	Fund code is valid, but a segment of account is invalid	District must analyze segment to determine and correct
E940	Object Code not a valid State assigned Object Code	Object Code reported not mapped to state code	Refer to Chart of Accounts; may require mapping in district software to convert to
E940			
E945	Not a State assigned Balance Sheet Account number Report Individual Benefit Accounts - Do Not Roll to Object 200	Invalid account code Benefits reported as 200. Should be 210, 220, 230, 240, 250, etc.	Refer to Chart of Accounts
E946	Balance Sheet Accounts 193 & 194 Valid with Fund 900 Only	Bond Issuance Costs reported in fund other than long term debt	
E947	Depreciation Object is Valid Only with Funds 600, 693, 800, 801	Depreciation expense reported in funds other than those allowable for capital assets Accounts Payable balances should not be negative	
E960	Negative Balance in A/P Range for the Fund Negative Balance in Fund Equity Range 0711 - 0790 for the		Must analyze and correct
E961	Fund		Must analyze and correct (usually JE to 0799)
E976	Fund Level Credits and Debits Out of Balance	DE 46 Funds are reported in Trial Balance format - Fund level debits and credits must equal	
E978	Fund Level Balance Sheet Out of Balance	Assets must  = Liabilities + Equity	Review General Ledger or Trial Balance from Accounting System. Validate amounts generated in DE 46 Transmission file.
E979	Fund Level Equity Accounts-700 Out of Balance		Verify that control record is correct and/or each account in 07xx is correct per ledger
E981	Total All Funds Credits and Debits Out of Balance	DE 46 is essentially a Trial Balance - Debits and Credits MUST equal Accounts 5200 (revenue) do not equal 5000-930	Review General Ledger and Trial Balance from Accounting System
E982	Total All Funds Transfers Out of Balance	(expenditures) The totals of these must equal -	Analyze by fund to find discrepancy
E983	Total All Funds Balance sheet Out of Balance		
E984	Total All Funds Equity Accounts - 700 Out of Balance		
E989	Not a Valid Function Code and Object Code Combination		Refer to Chart of Accounts
E2001	All open FTE-reporting facilities should report expenses	Expenditures are not charged to school level	If a school is closed, check with facility coordinator and "close" facility.
E2005	No superintendent salary has been reported. Superintendent's salary must be reported under Central Office (facility code 8010).	No expenditure reported in 2300-120	Validate and reclassify
	Superintendent's salary budgeted under facility code other than Central Office. Superintendent's salary must be		
E2006	budgeted under Central Office facility code 8010. No principal salary reported. All open FTE-reporting facilities		Validate and reclassify to 8010
E2010	should report principal salaries.	No expenditure reported in 2400-130	Verify classification of principal salary
E2011	Fund 100 must have expenditures reported.	All LUA's report should report General Fund	check to make sure correct file is uploaded
E2012	Fund 100 must have revenues reported.	All LUA's report should report General Fund	check to make sure correct file is uploaded

Error or Warning Code	Description	Cause	Resolution
E2014	Program - Function Combination Not Valid for DE420	QBE Program not valid with Function Code	Analyze and reclassify
E2020	Fund Code - Function Code combination not valid		See Code Relationships
E2021	NOT A VALID STATE ASSIGNED CODE	Error Message if any other numbers besides 11 or 00 are reported in character positions 29 and 30.	Refer to DE 46 File layout
E2023	Fund Code - Function Code combination not valid		See Code Relationships
E2024	Fund Code - Object Code combination not valid		See Code Relationships
E2025	Fund Code - Balance sheet Code combination not valid		See Code Relationships
E2027	Expenditures for state Special Education Programs Must be Reported	Program codes 2021, 2031, 2041, 2051, 2061, 2081 not reported	Validate expenditures and correct
E2028	Expenditures for Federal Programs Must be Reported	No 4XX fund expenditures reported	Validate expenditures and correct
E2040	Balance Sheet Account 0423 not Allowed in this Fund	Only allowable in Long Term Debt Fund	reclassify
E2041	Balance Sheet Account 0711 not Allowed in this Fund	Only allowable in Capital Assets Fund	reclassify
E2042	Balance Sheet Account 0711 not Allowed in this Fund	Only allowable in Capital Assets Fund	reclassify
	Total Objects 881 and/or 882 Out of Balance – Objects 881	Debits and credits for objects 881 must equal for all	
E2050	and 882 should net to zero across all funds.	funds	check entries for accuracy
E2051	Fund Balance for Fund 150 and/or Fund 400 must be zero at fiscal year-end. Negative Balance in General Ledger Assets range 0111 -	This is a consolidation of federal funds and for consolidation of funds. At end of year, expenditures should be zeroed out to source fund. Negative balance in current asset account other	Ensure that Fund 150 and Fund 400 have a zero fund equity by transferring as necessary from consolidating fund sources.
E2061	0199 for the Fund	than "cash"	Must analyze and correct
E2062	General Ledger 0132 A/R not equal to GL 0402 A/P for overall funds	Amounts due from other funds in total not equal to due to in total other funds	These are interfund payables and receivables, and overall, must balance in total across all funds.
W0799	Negative Balance in Fund Equity for the Fund	All fund equity accounts should report normal credit balances.	Debit Balances in fund equity accounts should be analyzed for accuracy. If debit is accurate, deficit may require additional action.
W980	Fund Level Equity Account - 8000 Out of Balance	Control Equity Records 0004 Ending Fund Equity from prior year does not equal Beginning Fund Equity Control Record 0001.	Prior Year 0004 Equity Record brought forward from GDOE records, Current Year Control Record 0001 generates from accounting system or manual entry. Verify and correct 0001 record if necessary.
W981	No expenditures were reported for this facility	FTE earnings reported but no expenditures for open facility	FTE reporting facility
11501		Control Record 0004 for Total Fund Equity does not equal total of all 07XX accounts - These totals	Review each fund reported in DE 46 and correct as
W985	Total All Funds Equity Accounts - 8000 Out of Balance.	MUST equal for ALL Funds	necessary
W989	Employee benefits were reported at this facility, but no salary expenditures were reported.	Objects 2XX reported at facility but no 1XX objects	Analyze and correct as necessary
W2001	All open FTE-reporting facilities should report budgeted expenses.	Facility reported open for FTE but no expenses reported - facility code not correct in account string for school facility	Verify correct facility code for school facility reporting expenditures for DE 46 - various state and federal reports will be affected.
W2006	Depreciation Expense Not Reported. Please provide an Explanation for Approval		
W2009	Function 1000 Direct Instruction Funds reported at Central Office facility code 8010.		
W2010	Superintendent Salary is Missing	2300-120 expected to be reported	Please check account where Superintendent, CEO, or Head of Charter School is reported

Error or Warning Code	Description	Cause	Resolution
	An explanation is Required for variances in FIN0102 DE046	At least one variance exist at the line item between	Determine which amount is correct; If the DE 46 (General Ledger) is incorrect, adjust ledger balance and retransmit. If the DE 106 amount is incorrect;
W2014	School Nutrition Comparison Report	the DE 106 report and the DE 46 report;	submit adjustment for the month for the line item.
W2015	An explanation must be written for salary and benefit information entered for Clerical staff in Function 1000. An explanation must be written for salary and benefit		
W2016	information entered for Administrative personnel in Function 1000.		
W2020	An expenditure amount must be reported for each Program Code that has earned revenue.	Refers to QBE FTE earnings expenditure control tests	Although in most LEA's due to flexibility contracts expenditure controls are waived, program level expenditure classification should be followed for data reporting
W2025	TEST #3 =>100% of Direct Instruction QBE earnings, salary and operating, must be expended for Direct Instruction.		
W2027	TEST #4 => 100% of Media earnings, salary and operating, must be expended on media costs in the system. Test #5 => 100% of Staff Development must be expended on		
W2028	Staff Development, Direct Instruction and Media Center in the system.		
W2032	Test #8 => System level test for 20 days of additional instruction salaries.		
W0005	Fund Balance for Federal Funds does not equal zero at fiscal year end. Please analyze and zero out or provide explanation	Fund Balance control code 0004 is not equal to zero; 0799 also is not equal to zero. Fund equity for all federal Title grants should zero at fiscal year though the grant period may extended until September 30. Grants Receivable should be set up to offset expenditures incurred through June 30,	and determine if funds should be returned to Grants Accounting. Ensure current year revenues and expenditures for each grant in the fund equal and that all payables and receivables for the current
W2035	for each federal fund balance not equal to zero. Revenue Source 1110 reported in funds other than 100 or 200	including salaries, benefits, and accounts payable.	year are posted and fund equity is zero.
W2036	will negatively impact the equalization grant. Revenue Sources 1120, 1170, and 1190 reported in funds		
W2037	other than 100 will negatively impact the equalization grant. Expenditures reported here may negatively impact the		Consider establishing a capital projects fund 3xx for
W2038	Equalization grants. Capital expenditures should be reported in Fund 300.	Expenditures charged to Function 4000 in Fund 100.	capital expenditures and transferring Fund 100 funds to fund the capital project.
W2041	This revenue source can only be reported by city systems (761-793)	Looking to see if revenue source 1170 (Appropriation from City) is being reported a district other than an independent city school system.	Check local revenue sources for accuracy and make correcting entries. If a city school system and error reported, contact Financial Review for assistance.
W2042	Only the following systems may report revenue using the 1120 source code: 616, 627, 635, 668, 676, 701, 719, 739, 784, and 791	Districts that have a locally approved sales tax for education in addition to local property tax for the purposes of lower property mill rate	
W2044	This combination of fund code and source code is not valid		

An explanation is required if On Behalf Expenditures are no M2045 An explanation is required if On Behalf Expenditures are no PSERS and TRS payments made on behalf of districts. Benefits reported in functions with no salaries. M2051 Benefits exceed salaries for this function W2052 Benefits exceed salaries for this function W2053 the fund Negative balance in General Ledger AP range 0471 - 0479 for Debh balance in payroll withholdings payable the fund M2054 Object 1890 expenditures exceed 10% of the function. M2055 Negative balance in General Ledger AP range 0471 - 0479 for Debh balance in payroll withholdings payable the fund M2054 Object 1890 expenditures exceed 10% of the function. M2055 Negative balance in General Ledger Account M2055 Negative balance in General Ledger Account M2055 Negative balance in General Ledger Account M2056 Negative balance in General Ledger Account M2055 Negative balance in General Ledger Account M2056 Negative balance in revenue except 3140, 3124 M2056 Negative balance in revenue except 3140, 3124 M2056 Revenue reported in 3510 in Fund 100 Revenue reported in 4900 in Fund 100 Fund -should be in Fund 000 Fund -should be in F	Error or			
An explanation is required if On Behaff Expenditures are on PSERS and TRS payments made on behaff of districts         Financial Review provides data and instructions for posting prior to closing and submission of DE 46.           W2051         Benefits reported in functions with no salaries.         Checking to make sure there are no expenditures in the 2XX object codes if no salaries in the 1XX           W2052         Benefits exceed salaries for this function         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Verify negative (debit) balance is accurate and clean up at fiscal year end.         Checking to make verificat miceliastification of payments to payroll verificat miceliastification of payments to payroll verification of payments to payroll verification of payments to payroll verification code in the COM would be insporting.           W2054         Object 890 expenditures exceed 10% of the function.         Object Code 800 is for miscellaneous expenditures a negative value that up vin with report a positive variant the variant the variant the variant term or the variant term or the variant term or the variant term or to make algusting annotatis againes.	Warning Code	Description		Resolution
Checking to make sure there are no expenditures in the 2XX object codes if no salaries in the 1XX object codes if no salaries in the 1XX object codes if no salaries in the 1XX verify negative (debit) balance is accurate and clean up at fiscal year end. Verify negative (debit) balance is accurate and verified miscalsafication of payments to payroll verified miscalsafication verified miscalsaficatin verified miscalsafication verified miscalsafication verified	W2045		PSERS and TRS payments made on behalf of	Financial Review provides data and instructions for posting prior to closing and submission of DE 46.
N2052         Benefits exceed salaries for this function         Verify negative (debit) balance is accurate and clean up at fiscal year end. Debit balance any verifice traitsalsification of payments to payroll withholdings payable for function to payroll withholdings payable for the fund         Verify negative (debit) balance is accurate and clean up at fiscal year end. Debit balance any verifies traitsalsification of payments to payroll withholding           N2053         the fund         Debit balance in payroll withholding spayable for miscellaneous expenditures to a miscellaneous object code in the COA would be inappropriate. This object code should be initiate to unsual and infrequent expenditures that cannot be classified elsewhere.           N2055         Negative balance in General Ledger Account         Object Code 800 is for miscellaneous expenditures code should be infrequent expenditures that cannot be classified elsewhere.           N2056         Negative balance in General Ledger Account         Debit balance depending on account type         Analyze account(s) to determine and make object code should be infrequent expenditures that cannot be classified elsewhere.           N2056         Negative balance in revenue except 3140, 3124         Credit amount reported for an expenditure accual resonant should be name posting errors or revenue accuarte so necessary.         Reclassify to Fund 600           N2056         Revenue reported in 3510 in Fund 100         Finds chool Mutrition Revenue reported in General Ledger Assets range 0102-019         Finds chool Mutrition Revenue reported in General Ledger Assets range 0102-019           N2066         Test J101 (100% of Nursin			Checking to make sure there are no expenditures in the 2XX object codes if no salaries in the 1XX	
Negative balance in General Ledger AP range 0471 - 0479 for beht balance in payroll withholdings payable         Verify negative (debit) balance is accurate and verified triticalssification of payments to payroll verified triticalssification of payments to payroll verified macro and/or overpayment to payroll verified triticals code should only be used when any other object code should only be used when any other object code should only be used when any other object. This object code should only be used when any other object code should only be used when any other object code should only be used when any other object. The comparison of the COA would be inappropriate. This object code should only be used when any other object code should only be used when any other object warning for a General ledger account which reports a negative value that typically reports a positive correct inflex of the form the comparison of the form the comparison of the form the comparison object code should only be used when any other object code should only be used when any other object warning for a General ledger account which reports a negative value that typically reports a positive correct ingent/ski fin eccessary           N2056         Negative balance in revenue excount of the form the socount warning for a General ledger account whole revenue accounts and the port positive (debit) balance in a revenue account revenue revenue positing errors or revenue account reversal amounts against QBE allotment plus and minus QBE accruals for accuracy.           N2058         Negative balance in revenue except 3140, 3124         Credit amount reported for an expenditure account and and adusting errors           N2059         Revenue reported in S10 in Fund 100         Fund 400.         Reclassify to Fund 600.           Revenue reported in 4900 in Fund 1		· · · · · · · · · · · · · · · · · · ·	object codes	
Negative balance in General Ledger AP range 0471 - 0479 for fe fund         Debit balance in payroll withholdings payable         reflect micicassification of payments to payroll vendor and/or overpayment to payroll vendor for payroll withholding           N2053         the fund         Classifying expenditures to a miscellaneous object code should be inmiscellaneous object code should be inmited to unusual and infrequent expenditures that cannot be classified expenditures that cannot be classified infrequent expenditures that cannot be classified shance and paytor value that typically reports a pagitive value that typically reports a positive pagitive value that typically reports a positive an egative value that typically reports a positive pagitive value that typically reports a positive pagitive expenditure for this Account         Analyza account(s) to determine and make correcting entry(s) if necessary expenditure accounts should report positive pagitive value that typically reports a positive pagitive value that typically reports a positive pagitive value that typically reports a positive pagitive account is should report positive (debit balances - Analyza account(s) to determine and make adjusting enrors           N2056         Negative expenditure for this Account         Credit amount reported for an expenditure account montic an expense associated with WSDA commodities is a errors         For OBE revenue accounts, validate GL revenue obtit balances reported in General For deta actual on fund 100         Reclassify to Fund 600           N2059         Revenue reported in 4500 in Fund 100         Ford = should humit WSDA commodities is a ford = should humit was correct and should be reported in fund 800.         Reclassify to Fund 600           N2060         Revenu	W2052	Benefits exceed salaries for this function		
N2054         Object 890 expenditures exceed 10% of the function.         Object Code 890 is for miscellaneous expenditures that cannot be classified elsewhere.           N2055         Negative balance in General Ledger Account         Warning for a General ledger account which reports a positive balance in General Ledger Account         Analyze accounts (b) to determine and make correcting entry(s) if necessary           N2056         Negative balance in General Ledger Account         Credit amount reported for an expenditure account subic traport positive (debit) balances - Analyze accounts of the positive (debit) balances - Analyze accounts of the positive (debit) balances - Analyze accounts of the positive (debit) balances - Analyze accounts, validate GL revenue arrovenue positing errors or revenue accrual reversal errors           N2058         Negative balance in revenue except 3140, 3124         Credit balance in a expenditure account - Good Erevenue amounts against QBE allotment plus and minus QBE accruals for accuracy.           N2059         Revenue reported in 3510 in Fund 100         Fund - should be in Fund 600.         Reclassify to Fund 600           Revenue reported in 4900 in Fund 100         Fund - should period in current assets other than Gash in Sank. Typically, these current assets other than Gash in Sank. Typically, these current assets other than Gash in Sank. Typically, these current assets other than Gash in Gash in Sank. Typically, these current assets other than Gash in Gash in Sank. Typically, these current assets other than Gash in Sank. Typically, these current assets other than Gash in Sank. Typically, these current assets other than Gash in Sank. Typically, these current assets other than Gash in Sank. Typically,	W2053	а а а		clean up at fiscal year end. Debit balance may reflect misclassification of payments to payroll vendor and/or overpayment to payroll vendor for payroll withholding
N2055         Negative balance in General Ledger Account         a negative value that typically reports a positive balance depending on account type         Analyze account(s) if necessary           N2056         Negative expenditure for this Account         Credit amount reported for an expenditure account         Expenditure account and make adjusting balance in a revenue account - could indicate revenue ported in 3510 in Fund 100         For QBE revenue accounts, validate GL revenue amounts against QBE allottment plus and minus errors           N2058         Negative balance in revenue except 3140, 3124         errors         For QBE revenue accounts, validate GL revenue amounts against QBE allottment plus and minus errors           N2059         Revenue reported in 3510 in Fund 100         Fund - should be in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         For GPE revenue account as adjusting for the fund         Reclassify to Fund 600           N2061         Revenue reported in General Ledger Assets range 0102-019         fiscal year end.         Credit balances in fiscal year end.           N2065         Test #10: 100% of Nursing Services must be expended.         M206         Review and correct in direct cost expense           N2061         Indirect Cost should only be Charged to Federal Programs         2300-880 reported in a fund other than 4XX         Review and correct indirect cost expense           N2065         Test #10: 100% of Nursing Services must be expended. <td< td=""><td>W2054</td><td>Object 890 expenditures exceed 10% of the function.</td><td>Object Code 890 is for miscellaneous expenditures</td><td>code should only be used when any other object code in the COA would be inappropriate. This object code should be limited to unusual and infrequent expenditures that cannot be classified</td></td<>	W2054	Object 890 expenditures exceed 10% of the function.	Object Code 890 is for miscellaneous expenditures	code should only be used when any other object code in the COA would be inappropriate. This object code should be limited to unusual and infrequent expenditures that cannot be classified
W2055         Negative balance in General Ledger Account         balance depending on account type         correcting entry(s) if necessary           W2056         Negative expenditure for this Account         Credit amount reported for an expenditure account - could indicate revenue posting errors or revenue account - could indicate revenue posting errors         For QB Ervenue accurats, validate CI revenue amounts against QBE allotment plus and minus QBE accurals for accuracy.           N2059         Revenue reported in 3510 in Fund 100         Fund - should be in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         Fund - should with USDA commodities is a federal school nutrition revenue source and should be reported in fourtes ource and should for the fund         Reclassify to Fund 600         Reclassify to Fund 600           N2061         Test.#10: 100% of Nursing Services must be expended.         Credit balances reported in current asset accounts would report apositive (debit) balance at accounts would report apositive (debit) balance at accounts should be analyzed and correcting entrie fical year end.         Review and correct indirect cost expenditures and eas necessary.           N2065         Test.#10: 100% of Nursing Services must be expended.         State dup to 15% of 20 additional days funded may be used for transportation.         Review and correct indirect cost expense           N2100         Indirect Cost sh			Warning for a General ledger account which reports	
N2056         Negative expenditure for this Account         Credit amount reported for an expenditure account - could indicate         balances - Analyze account and make adjusting entries if needed           N2058         Negative balance in revenue except 3140, 3124         Credit amount reported for an expenditure account - could indicate         For QBE revenue accounts, validate GL revenue amounts against QBE alcrunate, validate GL revenue accounts, validate GL revenue amounts against QBE alcrunate, validate GL revenue associated with VSDA commodities is a federal scoluta have to recent and the report a positive (debit) balance at revenue accounts, validate GL revenue accounts, validate GL revenue account	W2055	Negative balance in General Ledger Account	balance depending on account type	correcting entry(s) if necessary
N2058         Negative balance in revenue except 3140, 3124         revenue posting errors or revenue accrual reversal errors         amounts against QBE allotment plus and minus QBE accruals for accuracy.           N2059         Revenue reported in 3510 in Fund 100         Fund - should be in Fund 600.         Revenue associated with USDA commodities is a federal school nutrition revenue succe and should be reported in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         be reported in Fund 600.         Reclassify to Fund 600           N2061         Revenue reported in General Ledger Assets range 0102-0199         Credit balances reported in Fund 600.         Reclassify to Fund 600           N2065         Test #10: 100% of Nursing Services must be expended.         Credit to allotted amount fiscal year end.         Credit or Negative balance in General Ledger Assets range 0102-0199           N2065         Test #10: 100% of Nursing Services must be expended.         DES law stated up to 15% of 20 additional days funded may be used for transportation.         Review and correct indirect cost expense           N2100         Indirect Cost should only be Charged to Federal Programs         2300-880 reported in a fund other than 4XX         Review and correct indirect cost expense           Review Debt service Expenditures may not be correct in this Fund Central Fund (Fund 100) should report Salary and Benefits Accrual in Balance Sheet liability 0422 with positive balance at not in file. State and local 10 & 11 month salaries payable) for Fund 100 is not a postive	W2056	Negative expenditure for this Account	Credit amount reported for an expenditure account	balances - Analyze account and make adjusting entries if needed
N2059         Revenue reported in 3510 in Fund 100         Fund - should be in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         be reported in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         be reported in Fund 600.         Reclassify to Fund 600           N2060         Revenue reported in 4900 in Fund 100         be reported in Fund 600.         Reclassify to Fund 600           N2061         for the fund         Credit balances reported in current assets other fiscal year end.         Credit or Negative Balances in Current Asset           N2065         Test #10: 100% of Nursing Services must be expended.         made as necessary.         Credit or Negative Balances in Current Asset           N20667         for 20 additional days         General Eund (Fund 100) be Charged to Federal Programs         2300-880 reported in a fund other than 4XX         Review and correct indirect cost expense.           N2110         Debt Service Expenditures may not be correct in this Fund         200, 300, or 900         General Fund (Fund 100) should report Salary and Benefits payable) for Fund 100 is not a postive number on Accrual in Balance Sheet liability 0422 with positive balance at the fiscal year-end.         Check posting of salary accruals property liability function and liability must be accrued at June 30.           N2120         General Fund (Fund 100) should report Salary and Benefits facal year-end.         Check post	W2058	Negative balance in revenue except 3140, 3124	revenue posting errors or revenue accrual reversal	amounts against QBE allotment plus and minus
N2060         Revenue reported in 4900 in Fund 100         federal school nutrition revenue source and should be reported in Fund 600.         Reclassify to Fund 600           Negative balance in General Ledger Assets range 0102-0199         Credit balances reported in a Bank. Typically, these current asset accounts would report a positive (debit) balance at fiscal year end.         Credit or Negative Balances in Current Asset Accounts should be analyzed and correcting entrie made as necessary.           N2065         Test #10: 100% of Nursing Services must be expended.         Made may be used for transportation.         Made may be used for transportation.           N2100         Indirect Cost should only be Charged to Federal Programs         2300-880 reported in a fund other than 4XX         Review and correct indirect cost expense interest in correct fund and make correcting entrie interest in correct fund and make correcting entrie in terest in correct fund and make correcting entrie in terest in correct fund and make correcting entrie if necessary.           N2110         Debt Service Expenditures may not be correct in this Fund General Fund (Fund 100) should report Salary and Benefits Accrual in Balance Sheet liability 0422 with positive balance at fiscal year-end.         Balance Sheet 0422 (Salaries and Benefits payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries must be accrued at June 30.         Check posting of salary accruals have been calculated and posted to expenditure functions and liability function 0422.	W2059	Revenue reported in 3510 in Fund 100	Fund - should be in Fund 600.	Reclassify to Fund 600
N2061than Cash in Bank. Typically, these current asset accounts would report a positive (debit) balance at for the fundCredit or Negative Balances in Current Asset Accounts should be analyzed and correcting entrie made as necessary.N2061Test #10: 100% of Nursing Services must be expended.Image as necessary.N2065Test #10: 100% of Nursing Services must be expended.QBE law stated up to 15% of 20 additional days funded may be used for transportation.Image as necessary.N2067for 20 additional daysQBE law stated up to 15% of 20 additional days funded may be used for transportation.Review and correct indirect cost expenseN2100Indirect Cost should only be Charged to Federal Programs2300-880 reported in a fund other than 4XXReview and correct indirect cost expenseN2110Debt Service Expenditures may not be correct in this FundCo, 300, or 900Review Debt service expenditures for principal and interest in correct fund and make correcting entrie if necessary.N2120fiscal year-end.Balance Sheet 0422 (Salaries and Benefits payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries must be accrued at June 30.Check posting of salary accruals have been calculated and posted to expenditure functions and liability function 0422.	W2060	Revenue reported in 4900 in Fund 100	federal school nutrition revenue source and should be reported in Fund 600.	Reclassify to Fund 600
W2065       Test #10: 100% of Nursing Services must be expended.       QBE law stated up to 15% of 20 additional days         N2067       Transportation expenditures exceeds 15% of allotted amount for 20 additional days       QBE law stated up to 15% of 20 additional days         N2100       Indirect Cost should only be Charged to Federal Programs       2300-880 reported in a fund other than 4XX       Review and correct indirect cost expense         N2110       Debt Service Expenditures may not be correct in this Fund       200, 300, or 900       Review Debt service expenditures property liability         N2110       Debt Service Expenditures may not be correct in this Fund       Balance Sheet 0422 (Salaries and Benefits payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries must be expenditure functions and liability       Check posting of salary accruals have been calculated and posted to expenditure functions and liability         N2120       fiscal year-end.       Capital Projects reporting Salaries & Benefits Payable (0422) -       must be accrued at June 30.       11 month salaries	W2061	с	than Cash in Bank. Typically, these current asset accounts would report a positive (debit) balance at	Accounts should be analyzed and correcting entries
Transportation expenditures exceeds 15% of allotted amount for 20 additional days       QBE law stated up to 15% of 20 additional days         N2067       for 20 additional days       funded may be used for transportation.         N2100       Indirect Cost should only be Charged to Federal Programs       2300-880 reported in a fund other than 4XX       Review and correct indirect cost expense         N2110       Debt Service Expenditures may not be correct in this Fund       Function 5100 reported in a fund other than 100, 200, 300, or 900       Review Debt service expenditures for principal and interest in correct fund and make correcting entries if necessary.         N2110       Debt Service Expenditures may not be correct in this Fund       200, 300, or 900       Check posting of salary accruals property liability function if accruals are posted, otherwise insure payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries       Check posting of salary accruals have been calculated and posted to expenditure functions and liability function 0422.         N2120       fiscal year-end.       must be accrued at June 30.       Interest of the expenditure functions and liability function 0422.				,
W2100       Indirect Cost should only be Charged to Federal Programs       2300-880 reported in a fund other than 4XX       Review and correct indirect cost expense         W2110       Debt Service Expenditures may not be correct in this Fund       Function 5100 reported in a fund other than 100, 200, 300, or 900       Review Debt service expenditures for principal and interest in correct fund and make correcting entrie if necessary.         W2110       Debt Service Expenditures may not be correct in this Fund       Solo, or 900       Check posting of salary accruals property liability function if accruals are posted, otherwise insure payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries       Check posting of salary accruals have been calculated and posted to expenditure functions and liability function 0422.         W2120       Expendition Projects reporting Salaries & Benefits Payable (0422) -       Method to be accrued at June 30.       Method to be accrued at June 30.	W2067	Transportation expenditures exceeds 15% of allotted amount	QBE law stated up to 15% of 20 additional days funded may be used for transportation.	
N2110       Debt Service Expenditures may not be correct in this Fund       Function 5100 reported in a fund other than 100, 200, 300, or 900       Review Debt service expenditures for principal and interest in correct fund and make correcting entrie if necessary.         V2110       Debt Service Expenditures may not be correct in this Fund       200, 300, or 900       Check posting of salary accruals property liability function if accruals are posted, otherwise insure payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries       Check posting of salary accruals have been calculated and posted to expenditure functions and liability function 0422.         N2120       Fiscal year-end.       Mathematical projects reporting Salaries & Benefits Payable (0422) -       Name the accrued at June 30.       Capital Projects reporting Salaries & Benefits Payable (0422) -	W2100	Indirect Cost should only be Charged to Federal Programs		Review and correct indirect cost expense
M2120       Balance Sheet Identities       Balance Sheet 0422 (Salaries and Benefits payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries       function if accruals are posted, otherwise insure salaries and benefit accruals have been calculated not in file. State and local 10 & 11 month salaries         N2120       Capital Projects reporting Salaries & Benefits Payable (0422) -       Capital Projects reporting Salaries & Benefits Payable (0422) -	W2110		•	
Capital Projects reporting Salaries & Benefits Payable (0422) - <b>W2121</b> Possible Posting Error	W2120	Accrual in Balance Sheet liability 0422 with positive balance at fiscal year-end.	payable) for Fund 100 is not a postive number or not in file. State and local 10 & 11 month salaries	function if accruals are posted, otherwise insure salaries and benefit accruals have been calculated and posted to expenditure functions and liability
	W2121	Capital Projects reporting Salaries & Benefits Payable (0422) - Possible Posting Error		

Error or			
Warning Code	Description	Cause	Resolution
		Taxes receivable set up for current year without	Check Fund where tax revenue is posted to insure
		current year tax revenue being reported - possible	receivable matches and is appropriate for revenue
	Taxes A/R (0121) Reported but no Tax Revenue Reported in	cause posting of ELOST receipts between Debt	posted during fiscal year and correct fund in which
W2125	this Fund	Service and Capital projects Fund	receivable is posted.
	General Fund Unreserved Balance greater than 15% of	General Fund balance by law cannot exceed 15%	At discretion of local Board to take appropriate
W2130	General Fund Expenditures	of next year's budgeted expenditures	action
		Checking for Fund 600 and Function code	
		1000,2300,2700,2900. Expenditures for School	
	School Food has possible Expenditure Function	Nutrition typically are reported in Function 3100 in	Review expenditures in Functions other than
W2140	Misclassifications	Fund 600	Function 3100 and consider reclassification.
	An Explanation is required for Fund 500 - School Activity		
100544	Governmental Funds - not reported on DE 46; added for FY	Checking for School Activity Funds 500	
W2511		(Governmental) required for GASB 34	Updated to Warning requiring an explanation FY 19
	An explanation is required for Funds 100, 300, and/or 600 that		
		exist in one or more of three funds in which would	
	•	invoke 20-2-67 reporting. Negative Balance in	
	be sent to the Superintendent requesting a deficit elimination	Accounts 100-0799, 300-0799, and <u>sum</u> of 600-	
140540		0740 & 600-0799 (reserve for inventory amounts	Enter explanation for approval that deficit is valid or
W2512	(New for FY 2020)	excluded for calculation).	investigate and clear deficit reported.
		zero out by function across all funds. There is an	Run DE 46 Report - "Total All Funds" and determine balances in Object 881 by Function, run GL in
	An Exploration is required if no zero belance by function		accounting software, and determine entries to
W2513	An Explanation is required if no zero balance by function	allowance for variances less than \$1.00 at function level.	S .
VV2013	across all funds for Object Code 881. (New for FY 2024)		correct to zero out by function.