

SACS2014ALL Financial Reporting Software - 2014.2.0
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Second Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Oxnard Union High

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-3905-0-0000-0000-8290	01	3905	438,879.00
01-3905-0-0000-0000-9740	01	3905	0.00
01-3905-0-0000-0000-979Z	01	3905	0.00
01-3905-0-0000-7700-5900	01	3905	15,300.00
01-3905-0-4110-1000-1100	01	3905	223,301.00
01-3905-0-4110-1000-2100	01	3905	20,305.00
01-3905-0-4110-1000-3101	01	3905	19,829.00
01-3905-0-4110-1000-3202	01	3905	2,390.00
01-3905-0-4110-1000-3301	01	3905	3,238.00
01-3905-0-4110-1000-3302	01	3905	1,553.00
01-3905-0-4110-1000-3501	01	3905	112.00
01-3905-0-4110-1000-3502	01	3905	10.00
01-3905-0-4110-1000-3601	01	3905	5,359.00
01-3905-0-4110-1000-3602	01	3905	487.00
01-3905-0-4110-1000-4100	01	3905	12,219.00
01-3905-0-4110-1000-4200	01	3905	114.00
01-3905-0-4110-1000-4300	01	3905	12,105.00

01-3905-0-4110-1000-5200	01	3905	14,250.00
01-3905-0-4110-1000-5800	01	3905	60,009.00
01-3905-0-4110-2700-2400	01	3905	5,600.00
01-3905-0-4110-2700-3202	01	3905	659.00
01-3905-0-4110-2700-3302	01	3905	428.00
01-3905-0-4110-2700-3502	01	3905	3.00
01-3905-0-4110-2700-3602	01	3905	135.00
01-3905-0-4110-2700-5200	01	3905	846.00
01-3905-0-4110-3110-2200	01	3905	2,800.00
01-3905-0-4110-3110-3202	01	3905	330.00
01-3905-0-4110-3110-3302	01	3905	214.00
01-3905-0-4110-3110-3502	01	3905	1.00
01-3905-0-4110-3110-3602	01	3905	68.00
01-3905-0-4110-3900-2200	01	3905	30,728.00
01-3905-0-4110-3900-3302	01	3905	2,351.00
01-3905-0-4110-3900-3502	01	3905	15.00
01-3905-0-4110-3900-3602	01	3905	738.00
01-3905-0-4110-8300-2900	01	3905	2,916.00
01-3905-0-4110-8300-3202	01	3905	172.00
01-3905-0-4110-8300-3302	01	3905	223.00
01-3905-0-4110-8300-3502	01	3905	1.00
01-3905-0-4110-8300-3602	01	3905	70.00

Explanation:Per the CDE, Resource 3905 can remain in Fund 010.

01-3913-0-0000-0000-8290	01	3913	27,382.00
01-3913-0-0000-0000-9740	01	3913	0.00
01-3913-0-0000-0000-979Z	01	3913	0.00
01-3913-0-0000-7700-5900	01	3913	918.00
01-3913-0-4110-1000-1100	01	3913	13,824.00
01-3913-0-4110-1000-2100	01	3913	900.00
01-3913-0-4110-1000-3101	01	3913	1,217.00
01-3913-0-4110-1000-3202	01	3913	106.00
01-3913-0-4110-1000-3301	01	3913	201.00
01-3913-0-4110-1000-3302	01	3913	69.00
01-3913-0-4110-1000-3501	01	3913	7.00
01-3913-0-4110-1000-3601	01	3913	333.00
01-3913-0-4110-1000-3602	01	3913	22.00
01-3913-0-4110-1000-4100	01	3913	733.00
01-3913-0-4110-1000-4300	01	3913	733.00
01-3913-0-4110-1000-5200	01	3913	1,867.00
01-3913-0-4110-1000-5800	01	3913	3,602.00
01-3913-0-4110-2700-2400	01	3913	336.00
01-3913-0-4110-2700-3202	01	3913	40.00
01-3913-0-4110-2700-3302	01	3913	26.00
01-3913-0-4110-2700-3602	01	3913	8.00
01-3913-0-4110-3110-2200	01	3913	168.00
01-3913-0-4110-3110-3202	01	3913	20.00
01-3913-0-4110-3110-3302	01	3913	13.00
01-3913-0-4110-3110-3602	01	3913	4.00
01-3913-0-4110-3900-2200	01	3913	1,844.00
01-3913-0-4110-3900-3302	01	3913	141.00
01-3913-0-4110-3900-3502	01	3913	1.00
01-3913-0-4110-3900-3602	01	3913	45.00
01-3913-0-4110-8300-2900	01	3913	175.00
01-3913-0-4110-8300-3202	01	3913	11.00
01-3913-0-4110-8300-3302	01	3913	13.00
01-3913-0-4110-8300-3602	01	3913	5.00

Explanation:Per the CDE, Resource 3913 can remain in Fund 010.

01-3926-0-0000-0000-8290	01	3926	123,462.00
01-3926-0-0000-0000-9740	01	3926	0.00
01-3926-0-0000-0000-979Z	01	3926	0.00

01-3926-0-0000-7700-5900	01	3926	4,182.00
01-3926-0-4110-1000-1100	01	3926	61,881.00
01-3926-0-4110-1000-2100	01	3926	4,100.00
01-3926-0-4110-1000-3101	01	3926	5,446.00
01-3926-0-4110-1000-3202	01	3926	483.00
01-3926-0-4110-1000-3301	01	3926	898.00
01-3926-0-4110-1000-3302	01	3926	314.00
01-3926-0-4110-1000-3501	01	3926	31.00
01-3926-0-4110-1000-3502	01	3926	2.00
01-3926-0-4110-1000-3601	01	3926	1,487.00
01-3926-0-4110-1000-3602	01	3926	99.00
01-3926-0-4110-1000-4100	01	3926	3,340.00
01-3926-0-4110-1000-4300	01	3926	3,313.00
01-3926-0-4110-1000-5200	01	3926	5,905.00
01-3926-0-4110-1000-5800	01	3926	16,409.00
01-3926-0-4110-2700-2400	01	3926	3,645.00
01-3926-0-4110-2700-3202	01	3926	429.00
01-3926-0-4110-2700-3302	01	3926	279.00
01-3926-0-4110-2700-3502	01	3926	2.00
01-3926-0-4110-2700-3602	01	3926	87.00
01-3926-0-4110-2700-4300	01	3926	27.00
01-3926-0-4110-3110-2200	01	3926	765.00
01-3926-0-4110-3110-3202	01	3926	90.00
01-3926-0-4110-3110-3302	01	3926	59.00
01-3926-0-4110-3110-3602	01	3926	19.00
01-3926-0-4110-3900-2200	01	3926	8,398.00
01-3926-0-4110-3900-3302	01	3926	642.00
01-3926-0-4110-3900-3502	01	3926	4.00
01-3926-0-4110-3900-3602	01	3926	202.00
01-3926-0-4110-8300-2900	01	3926	797.00
01-3926-0-4110-8300-3202	01	3926	46.00
01-3926-0-4110-8300-3302	01	3926	61.00
01-3926-0-4110-8300-3602	01	3926	20.00

Explanation: Per the CDE, Resource 3926 can remain in Fund 010.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special

Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.