

Active Errors and Warnings

Error or Warning Code	Description	Cause	Resolution
E930	Facility Code missing or not valid for this system. Refer to Facilities Database.	Schools and facility codes in the account string reported in the DE 46 are invalid because these facility/school codes are reported as "Closed" in the Facilities Registry.	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	
E941	Not a State assigned Balance Sheet Account number	Invalid account code	Refer to Chart of Accounts
E945	Report Individual Benefit Accounts - Do Not Roll to Object 200	Benefits reported as 200. Should be 210, 220, 230, 240, 250, etc.	
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	
E960	Negative Balance in A/P Range for the Fund	Accounts Payable balances should not be negative (debit balances)	Must analyze and correct
E961	Negative Balance in Fund Equity Range 0711 - 0790 for the Fund	Reserves for fund equities should not be negative	
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	Control Record 0004 for Total Fund Equity does not equal total of all 07XX accounts - These totals MUST equal	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	Review General Ledger and Trial Balance from Accounting System
E982	Total All Funds Transfers Out of Balance	Accounts 5200 (revenue) do not equal 5000-930 (expenditures) The totals of these must equal - transfers in and transfer out.	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
E2006	Superintendent's salary budgeted under facility code other than Central Office. Superintendent's salary must be budgeted under Central Office facility code 8010.		Validate and reclassify to 8010
E2010	No principal salary reported. All open FTE-reporting facilities 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	
E2012	Fund 100 must have revenues reported.	All LUA's report should report General Fund	

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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
E2050	Total Object 881 Out of Balance - Object 881 should net to zero across all funds	Debits and credits for objects 881 must equal between funds	check entries for accuracy
E2051	Fund 400 Ending Balance should be zero	This is a consolidation of federal funds. At end of year, expenditures should be zeroed out to source fund	
E2061	Negative Balance in General Ledger Assets range 0111 - 0199 for the Fund	Negative balance in current asset account other 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	Verify facility code in account string matches open FTE reporting facility
W985	Total All Funds Equity Accounts - 8000 Out of Balance.	Control Record 0004 for Total Fund Equity does not equal total of all 07XX accounts - These totals MUST equal for ALL Funds	Review each fund reported in DE 46 and correct as 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
W2014	An explanation is Required for variances in FIN0102 DE046 School Nutrition Comparison Report		

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W2015	An explanation must be written for salary and benefit information entered for Clerical staff in Function 1000.		
W2016	An explanation must be written for salary and benefit 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.		
W2028	Test #5 => 100% of Staff Development must be expended on Staff Development, Direct Instruction and Media Center in the system.		
W2032	Test #8 => System level test for 20 days of additional instruction salaries.		
W2035	Fund Balance for Federal Funds does not equal zero at fiscal year end. ***New for FY 19***	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, including salaries, benefits, and accounts payable.	Analyze any beginning fund balance in federal funds and determine if funds should be returned to Grants Accounting. Insure current year revenues and expenditures for each grant in the fund equal and that all payables and receivables for the current year are posted and fund equity is zero.
W2036	Revenue Source 1110 reported in funds other than 100 or 200 will negatively impact the equalization grant.		
W2037	Revenue Sources 1120, 1170, and 1190 reported in funds other than 100 will negatively impact the equalization grant.		
W2038	Expenditures reported here may negatively impact the Equalization grants. Capital expenditures should be reported in Fund 300.		
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		
W2045	An explanation is required if On Behalf Expenditures are not reported	On behalf expenditures are provided by GDOE for PSERS and TRS payments made on behalf 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 object codes	

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W2052	Benefits exceed salaries for this function		
W2053	Negative balance in General Ledger AP range 0471 - 0479 for the fund	Debit balance in payroll withholdings payable liability accounts	Verify negative (debit) balance is accurate and 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
W2054	Object 890 expenditures exceed 10% of the function.	Object Code 890 is for miscellaneous expenditures	Classifying expenditures to a miscellaneous object 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 elsewhere.
W2055	Negative balance in General Ledger Account	Warning for a General ledger account which reports a negative value that typically reports a positive balance depending on account type	Analyze account(s) to determine and make correcting entry(s) if necessary
W2056	Negative expenditure for this Account	Credit amount reported for an expenditure account	Expenditure accounts should report positive (debit) balances - Analyze account and make adjusting entries if needed
W2057	No balance reported in 0422 for fund 100	No Salaries and Benefits payable reported for General Fund at fiscal year end	Per GASB 34, Salaries and Benefits earned but not paid as of June 30 must be accrued and reported as a liability for all funds including the General Fund Fund 100.
W2058	Negative balance in revenue except 3140, 3124	Debit balance in a revenue account - could indicate revenue posting errors or revenue accrual reversal errors	For QBE revenue accounts, validate GL revenue amounts against QBE allotment plus and minus QBE accruals for accuracy.
W2059	Revenue reported in 3510 in Fund 100	State School Nutrition Revenue reported in General Fund - should be in Fund 600.	Reclassify to Fund 600
W2060	Revenue reported in 4900 in Fund 100	Revenue associated with USDA commodities is a federal school nutrition revenue source and should be reported in Fund 600.	Reclassify to Fund 600
W2061	Negative balance in General Ledger Assets range 0102-0199 for the fund	Credit balances reported in current assets other than Cash in 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 entries made as necessary.
W2065	Test #10: 100% of Nursing Services must be expended.		
W2067	Transportation expenditures exceeds 15% of allotted amount for 20 additional days	QBE law stated up to 15% of 20 additional days funded may be used for transportation.	
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 entries if necessary.
W2120	General Fund should report Salary Accrual in 0422	Function 0422 (Salaries and Benefits payable) for Fund 100 is zero. State and local 10 & 11 month salaries must be accrued at June 30.	Check posting of salary accruals property liability function if accruals are posted, otherwise insure salaries and benefit accruals have been calculated and posted to expenditure functions and liability function 0422.
W2121	Capital Projects reporting Salaries & Benefits Payable (0422) - Possible Posting Error		
W2125	Taxes A/R (0121) Reported but no Tax Revenue Reported in this Fund	Taxes receivable set up for current year without current year tax revenue being reported - possible cause posting of ELOST receipts between Debt Service and Capital projects Fund	Check Fund where tax revenue is posted to insure receivable matches and is appropriate for revenue posted during fiscal year and correct fund in which receivable is posted.

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W2130	General Fund Unreserved Balance greater than 15% of General Fund Expenditures	General Fund balance by law cannot exceed 15% of next year's budgeted expenditures	At discretion of local Board to take appropriate action
W2140	School Food has possible Expenditure Function Misclassifications	Checking for Fund 600 and Function code 1000,2300,2700,2900. Expenditures for School Nutrition typically are reported in Function 3100 in Fund 600	Review expenditures in Functions other than Function 3100 and consider reclassification.
W2511	An Explanation is required for Fund 500 - School Activity Governmental Funds - not reported on DE 46; added for FY 19	Checking for School Activity Funds 500 (Governmental) required for GASB 34	Updated to Warning requiring an explanation FY 19
W2512	An explanation is required for Funds 100, 300, and/or 600 that report a Deficit Fund Balance. Please provide an explanation of the deficit reported. Once deficit is confirmed, an email will be sent to the Superintendent requesting a deficit elimination plan as well as monthly reporting until the deficit is eliminated. (New for FY 2020)	It has been determined by calculation that a deficit exist in one or more of three funds in which would invoke 20-2-67 reporting. Negative Balance in Accounts 100-0799, 300-0799, and <u>sum</u> of 600-0740 & 600-0799 (reserve for inventory amounts excluded for calculation).	Enter explanation for approval that deficit is valid or investigate and clear deficit reported.