

Financial Review - DE 46 Error/Warning Summary

This reference list includes the Financial Review Errors and Warnings that are associated with the Annual Financial Analysis and Budget Reports. Included is the Description of the Error or Warning, the condition that is causing the message, and the possible action to resolve the error or warning.

Error or Warning Code	Description	Cause	Resolution
E2001	All open FTE-reporting facilities should report expenses	Expenditures are not charged to an FTE-reporting school code registered in the Facility Registry.	If a school is closed, check with facility coordinator and "close" facility. Also, check to make sure the operational expenditures of the school are coded to the FTE-reporting school code, and not the brick-and-mortar facility code.
E2005	No superintendent salary has been reported. Superintendent salary must be reported under Central Office (facility code 8010).	If expenditure amount is zero that is reported to 2300-120-8010, the error is identified.	Ensure the account is not reported with a zero expenditure balance.
E2006	Superintendent salary budgeted under facility code other than Central Office. Superintendent salary must be budgeted under Central Office facility code 8010.	No expenditure budgeted in 2300-120-8010.	Validate and reclassify to 8010. (Does not apply to state charter schools, only to schools with an identified 8010).
E2011	Fund 100 must have expenditures reported.	All LUA's report should report General Fund	Ensure mapping correctly to Fund 100.
E2012	Fund 100 must have revenues reported.	All LUA's report should report General Fund	Ensure mapping correctly to Fund 100.
E2014	Program - Function Combination Not Valid for DE420	QBE Program not valid with Function Code	Most QBE codes are for direct instructional services, and can only be utilized with function 1000. Please review the code relationships to ensure proper classification.
E2020	Fund Code - Function Code combination not valid	Function Code is not set up to be used with Fund 150 - the consolidation of state/local/federal funds in support of a schoolwide program. Only allows the following function codes: 0004 (ending fund balance control total), 1000, 2100, 2210, 2213, 2220, 2400, 2700.	Review Fund 150 and ensure no invalid function codes are reported in the fund. Reclassify as necessary.
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. The character positions 29-30 have only been possibly defined as 11 - Federal Consolidation, or should report 00. Any uses locally in these undefined account codes should be mapped to 00.
E2023	Fund Code - Function Code combination not valid	Functions 4000, 5000, 5100 cannot be reported in Fund 902 or 904.	Reclassify the expenditures to other function codes if reported in Fund 902 or 904.
E2024	Fund Code - Object Code combination not valid	Object Code 279 is only valid in Funds 900, 902, 904.	Check to see if object code 279 is reported in any other funds besides the 9XX range. If so, reclassify the expenditure to the proper object code.
E2025	Fund Code - Balance sheet Code combination not valid	Balance Sheet Codes 0717, 0315, 0317, 0517, and 0592 can only be used in Funds 902 and 904.	Check to see if those balance sheet accounts are reported in any other funds besides the 9XX range. If so, reclassify to the proper balance sheet code.
E2027	Expenditures for state Special Education Programs Must be Reported	If a district or state charter receives QBE funding for Special Education, there must be at least a positive amount of expenditures reported in one of the Special Education QBE program codes. Program Codes to include in check: 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063.	Ensure the appropriate expenditures for special education instructional purposes are correctly reported.
E2028	Expenditures for Federal Programs Must be Reported	If a district or state charter has requested a grant drawdown in Title I or Special Ed, and the DE 46 does not report any expenditures to the matching program codes (1750 or 2824), an Error is received.	Ensure the federal program expenditures are properly reported to the correct federal program code.
E2040	Balance Sheet Account 0423 not Allowed in this Fund	only allowable in Fund 9XX range	Reclassify to the correct balance sheet code or fund, depending on the activity reported.
E2041	Balance Sheet Account 0711 not Allowed in this Fund	only allowable in Fund 8XX range	Reclassify to the correct fund balance account
E2042	Balance Sheet Accounts 0211-0271 not Allowed in this Fund	only allowable in Fund 8XX range	Reclassify to the correct balance sheet code or fund, depending on the activity reported.





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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 the entries for the schoolwide consolidation allocations to ensure accuracy. Post corrections as needed to get the overall balance in 881 across all funds to zero.
E2051	Fund 400 Ending Balance should be zero	This fund is used for the federal schoolwide or federal administration consolidation of funds. Because all funds consolidated are federal, the expenditures must be allocated back to each participating federal fund at the end of the fiscal year. At end of the fiscal year, expenditures should be zeroed out in total in Fund 400.	Check the entries to allocate the expenditures to each participating federal program to ensure accuracy.
E2061	Negative Balance in General Ledger Assets range 0111 - 0199 for the Fund	Negative balance in current asset account other than "cash"	Must analyze balances and post correcting entries, as assets have a normal debit balance.
E2062	General Ledger 0132 A/R not equal to GL 0402 A/P for overall funds	Due From Other Funds does not equal the Due To Other Funds account.	These are interfund payables and receivables, and overall, must balance in total across all funds. Analyze and post correcting entries.
E930	Facility Code missing or not valid for this system. Refer to Facilities Database	The system checks the facility codes reported by each district to the facilities that are listed as "open" in the Facilities Registry.	Ensure the financial information is reported with the most current and open facility or school codes available. These do change from time to time so it is important to review and make corrections prior to the end of the fiscal year.
E931	PROGRAM CODE not valid with FUND CODE	The program code reported in a fund code does not agree with the code relationships set up on the chart of accounts.	See Code Relationships and determine whether or not the program code or fund code should be corrected, based on the activity reported.
E935	FUND CODE not a valid State assigned FUND CODE	The fund codes must be identified on the LUA chart of accounts set by GaDOE.	Refer to Chart of Accounts for fund codes identified and accepted. Either correct a fund code or map to an allowable code.
E936	PROGRAM CODE not a valid State assigned PROGRAM CODE	The program codes must be identified on the LUA chart of accounts set by GaDOE.	Refer to Chart of Accounts for program codes identified and accepted. Either correct the program code or map to an allowable code.
E937	Invalid Account Code per Chart of Accounts.	Either the balance sheet, expenditure function code, or revenue source code is invalid.	District must analyze segment to determine the incorrect account code. The error code provides a description of the full account code so the user can easily identify the error.
E940	Object Code not a valid State assigned Object Code	The object codes must be identified by the LUA chart of accounts set by GaDOE.	Refer to Chart of Accounts for object codes identified and accepted. Either correct the object code or map to an allowable code.
E945	Report Individual Benefit Accounts - Do Not Roll to Object 200	Benefits reported as 200. Should be 210, 220, 230, 240, 250, etc.	Ensure the DE 46 is not mapping all benefit object codes to one account. The object code must be identified on the LUA Chart of Accounts set by GaDOE.
E946	Balance Sheet Accounts 193 & 194 Valid with Fund 900 Only	Bond Issuance Costs and Discounts on Bonds Issued are capitalized and amortized over the life of the bond, and are reported in a fund other than a long term debt fund.	Amortization of bond issuance costs and discounts is recorded as an asset in Fund 900. Analyze and correct.
E947	Depreciation Object is Valid Only with Funds 600, 659, 693, 800, 801, 802, 859	Depreciation expense is reported in unallowable funds. Depreciation is the amortization of assets as they are used. This occurs at the government-wide level of the financial statements, or as a Business-Type activity.	Depreciation Expense is only reported at the government-wide level, or as a Business-Type activity. Analyze and correct.
E960	Negative Balance in A/P Range for the Fund	Accounts Payable balances should not be negative (debit balances)	Liabilities have a normal credit balance. Analyze and correct.
E961	Negative Balance in Fund Equity Range 0711 - 0790 for the Fund	Fund Balance or Net Position Restrictions, Commitments or Assignments cannot be a negative (debit) balance.	Analyze the activity and post a correcting entry, most likely to reclassify to 0799 - Unassigned Fund Balance.
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.	Investigate. It may be the Payroll Clearing Account (Fund 199 in PCG) is out of balance, or there are accounts on the general ledger that are not correctly mapped to the DE 46 report.
E978	Fund Level Balance Sheet Out of Balance	Assets + Deferred Outflows = Liabilities + Deferred Inflows + Equity	Review General Ledger or Trial Balance from Accounting System. Validate amounts generated in DE 46 Transmission file are correct.
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 for each fund reported.	Verify that control record is correct and/or each account in 07xx is correct per ledger and is correctly mapping to the DE 46 report.
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 and ensure balances are mapping correctly to the DE 46 report. This Error is in conjunction with the error, E976. Once the issue is identified and corrected for each fund, both Errors E976 and E981 will resolve.



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E982	Total All Funds Transfers Out of Balance	Revenue Source Code 5200 does not equal Expenditure Account 5000-930 in total. The totals of these must equal, as these accounts represent transfers of cash between funds.	Analyze by fund to find discrepancy and correct. Check the accounts reported for school activity account transfers.
E983	Total All Funds Balance sheet Out of Balance	Assets + Deferred Outflows = Liabilities + Deferred Inflows + Equity	Review General Ledger or Trial Balance from Accounting System. Validate amounts generated in DE 46 Transmission file are correct. This error is in conjunction with E978. Once the issues are identified and corrected for each fund, both Errors 978 and 983 will resolve.
E984	Total All Funds 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 for each fund reported.	Verify that control record is correct and/or each account in 07xx is correct per ledger and is correctly mapping to the DE 46 report. This error is in conjunction with E979. Once the issues are identified and corrected for each fund, both Errors 979 and 984 will resolve.
E989	Not a Valid Function Code and Object Code Combination		
W0799	Negative Balance in Fund Equity for the Fund	All fund equity accounts should report normal credit balances. This is a warning that is different than E961, as it includes the fund balance account, 0799, which could have a negative (or deficit) balance.	Debit Balances in fund equity accounts should be analyzed for accuracy. If debit is accurate, the deficit may require additional reporting to GaDOE.
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.	All brick-and-mortar school districts will report depreciation each fiscal year, as the capitalized assets are used/consumed.	An explanation for lack of depreciation expense is approved for virtual-only schools or a RESA that has fully depreciated assets (only the RESAs that do not currently own their buildings or land). Any traditional school district will have the explanation rejected if depreciation is not reported.
W2009	Function 1000 Direct Instruction Funds reported at Central Office facility code 8010.	Function 1000 is for the purpose of direct instruction that is conducted in a classroom/homebound/ hospital bound/or extra-curricular activities. The expectation is that direct instruction does not take place in a centralized location for the district.	Review all facility/school codes charged in Function 1000 to determine that the expenditures are correctly classified as centralized expenditures.
W2010	Superintendent Salary is Missing	2300-120 expected to be reported	Please check account where Superintendent, CEO, or Head of Charter School is reported. State Charter schools cannot report 2300 to 8010, and if using 2300 with a school code, an error will result. State Charter schools will receive this warning message and it should be ignored by the state charter schools.
W2011	No principal salary reported. All open FTE-reporting schools should report principal salaries.	No expenditure reported in 2400-130 for active school in GDOE school registry	Verify classification of principal salary for all active FTE-reporting school codes. Explanation should include reason a principal salary is not charged to the open school - i.e. passthrough expenses
W2014	An explanation is Required for variances in FIN0102 DE046 School Nutrition Comparison Report	The last DE 106 report submitted for Nutrition is compared to the last DE 46 report submitted for the financials. If the balances do not agree for Fund 600, then this warning will require an explanation.	The district should provide a detail of the reconciling items. There are generally timing differences due to corrections made in June to the financial ledger. The explanation, at a minimum, must indicate the variances have been reconciled and documentation is available to the Nutrition Department.
W2015	An explanation must be written for salary and benefit information entered for Clerical staff in Function 1000.	Function 1000 is for the purpose of direct instruction. Clerical duties charged to function 1000 must be identified as solely working with the teachers and aides in a direct classroom setting.	Please review all charges to function 1000, object 142
W2016	An explanation must be written for salary and benefit information entered for Administrative personnel in Function 1000.	Function 1000 is for the purpose of direct instruction. Administration duties charged to function 1000 must be identified as solely working with the teachers and aides in a direct classroom setting.	Please review all charges to function 1000, object 191
W2511	An Explanation is required for Fund 500 - School Activity Governmental Funds - not reported on DE 46. Modified to a Warning Requiring an Explanation in FY 2019.	Checking for School Activity Funds 500 (Governmental) required for GASB 34. Updated to a warning requiring an explanation in FY 2019, as all school districts, with the exception of virtual state charter schools, should have principal/school activity accounts.	Review to ensure school activity funds are correctly mapped to fund 500.





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W2020	An expenditure amount must be reported for each Program Code that has earned revenue.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas expenditures must be reported for each instructional category in which revenue is earned. This is still important, as each of the instructional categories will require expenditures to be reported. The waiver to Code Section 20-2-167 allows districts the flexibility to spend the revenue earned on different programs, but because the instruction categories are based on students reported, the expectation is that there will continue to be expenditures reported for each QBE program.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2025	TEST #3 =>100% of Direct Instruction QBE earnings, salary and operating, must be expended for Direct Instruction.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas 100% of the revenue earned for Direct Instruction must be spent on Direct Instruction. This warning compares the revenue earned to the expenditures reported by QBE program Code. This warning has been waived by most districts per their flexibility contracts. However, this warning is in place for those districts that did not waive expenditure controls and those that continue to monitor the expenditure of QBE funds by each instructional category.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2027	TEST #4 => 100% of Media earnings, salary and operating, must be expended on media costs in the system.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas 100% of the revenue earned for Media must be spent on Media in function 2200. This warning compares the revenue earned to the expenditures reported by QBE program Code. This warning has been waived by most districts per their flexibility contracts. However, this warning is in place for those districts that did not waive expenditure controls and those that continue to monitor the expenditure of QBE funds by each category.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2028	Test #5 => 100% of Staff Development must be expended on Staff Development, Direct Instruction and Media Center in the system.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas 100% of the revenue earned for Staff Professional Development must be spent on Professional Development in function 2213. This warning compares the revenue earned to the expenditures reported by QBE program Code. This warning has been waived by most districts per their flexibility contracts. However, this warning is in place for those districts that did not waive expenditure controls and those that continue to monitor the expenditure of QBE funds by each category.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2032	Test #8 => System level test for 20 days of additional instruction salaries.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas 100% of the revenue earned for 20 Days Additional Instruction must be spent on 20 Additional Days of Instruction in function 1000. This warning compares the revenue earned to the expenditures reported by QBE program Code. This warning has been waived by most districts per their flexibility contracts. However, this warning is in place for those districts that did not waive expenditure controls and those that continue to monitor the expenditure of QBE funds by each category.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2035	Fund Balance for Federal Funds does not equal zero at fiscal year end. New Warning Code for FY 2019	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. Note: Fund 150 is also included in this Warning since it includes Federal Funds and must zero at fiscal year end.
W2036	Revenue Source 1110 reported in funds other than 100 or 200 will negatively impact the equalization grant.	The current equalization calculation compares the property tax revenue reported by each district in Fund 100 and 200 to the equalized digest. If the tax revenue is reported elsewhere, the effective millage rate will be calculated at a lower rate, meaning less to equalize.	Review the property tax reported in Funds 100/200, and ensure that the appropriate entries have been posted to cancel the prior year receivables and accrue the current year receivables for property tax received within 60 days of fiscal year end.
W2037	Revenue Sources 1120, 1170, and 1190 reported in funds other than 100 will negatively impact the equalization grant.	The current equalization calculation compares all tax revenue reported by each district in Fund 100 and 200 to the equalized digest. If the tax revenue is reported elsewhere, the effective millage rate will be calculated at a lower rate, meaning less to equalize.	Review the tax reported in Funds 100/200, and ensure that the appropriate entries have been posted to cancel the prior year receivables and accrue the current year receivables for tax received within 30-60 days of fiscal year end.





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W2038	Expenditures reported here may negatively impact the Equalization grants. Capital expenditures should be reported in Fund 300.	The current equalization calculation reduces the amount of tax revenue reported by any expenditures coded to fund 100 - General Fund, function 4000 - Capital Outlay. By reducing the amount of tax revenue for the equalization calculation, the effective mill rate is lowered, meaning less to equalize.	Review the capital outlay expenditures in Fund 100 and determine if it would be more appropriate to reclassify the activity to a local capital projects fund.
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	Only 10 districts in the state had ELOST before the inception of SPLOST. If using 1120 and not one of the entities listed in the warning, then the district needs to analyze the activity posted and reclassify to the appropriate revenue source code.
W2045	An explanation is required if On Behalf Expenditures are not reported	On behalf expenditures are provided by GaDOE for PSERS and TRS payments made on behalf of districts by the state and GaDOE. This is a warning that requires an explanation because there are state charter schools that do not have eligible positions for PSERS or TRS. All traditional school districts have on-behalf benefits.	Financial Review provides data and instructions for posting prior to closing and submission of DE 46. The explanation for not including the on-behalf activity will not be accepted if the school district is included on the list as having on-behalfs for the current fiscal year. Only state charter schools that do not have any on-behalfs will receive approval of their explanation.
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	If receiving this warning, please analyze and make the necessary corrections. If the on-behalf benefits were all posted to Fund 100, there is a change this warning is related to benefits reported in 100-3100 for nutrition services when there are no salaries. That scenario is allowable.
W2052	Benefits exceed salaries for this function	Compares the expenditures reported in 2XX object codes to the expenditures reported in 1XX object codes. Should not have more benefits than salaries.	Analyze the activity in the function identified to determine what reclassification entry is necessary.
W2053	Negative balance in General Ledger AP range 0411 - 0479 for the fund	Debit balance in accounts payable liability accounts	Verify negative (debit) balance is accurate and clean up at fiscal year end. Debit balance may reflect misclassification of payments to any payroll vendor and/or overpayment to payroll vendor for payroll withholding. All other accounts payable accounts should have a normal credit balance.
W2054	Object 890 expenditures exceed 10% of the function.	Object Code 890 is for miscellaneous expenditures and should only be utilized if there are no better categories of the object codes.	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. Analyze the activity posted to 890 and determine if any reclassifications should be made.
W2055	Negative balance in General Ledger Fund Balance Account Range 0711 - 0799	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. If the Salaries/Benefits Payable are zero the district must post an entry to accrue the expenditures earned but not paid as of June 30th.
W2058	Negative balance in revenue except 3140, 3124	Debit balance in a revenue account could indicate errors in the posting of revenue or the cancellation of prior year accruals.	For QBE revenue accounts, validate GL revenue amounts against QBE allotment plus the current year QBE accrual allotment and minus the prior year 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.





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W2065	Test #10: 100% of Nursing Services must be expended.	Refers to QBE earnings expenditure control tests per O.C.G.A. §20-2-167, whereas 100% of the revenue earned for Nursing must be spent on Nursing in function 2100. This warning compares the revenue earned to the expenditures reported by QBE program Code. This warning has been waived by most districts per their flexibility contracts. However, this warning is in place for those districts that did not waive expenditure controls and those that continue to monitor the expenditure of QBE funds by each category.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.



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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. This warning is comparing the total expenditures reported with the program code for 20 Additional Days Instruction and determining if more than 15% of the total expenditures were coded to function 2700.	Review the expenditures reported in Fund 100 by program code to ensure expenditures are correctly reported as they were incurred. Reclassify and correct as necessary.
W2100	Indirect Cost should only be Charged to Federal Programs	2300-880 reported in a fund other than 4XX	Review and correct the classification of the expenditures.
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	Capital Projects generally do not include salaries/benefits, although some districts have district-employed construction managers that manage nothing but construction projects.	Review to ensure the salary accruals re accurate and for employees that are allowable to be reported in the Capital Projects Funds. Reclassify expenditures as necessary.
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 would be posting to the incorrect revenue or receivable account. For example, property taxes posted to 1110 but the receivable account coded is 0153.	Check fund where tax revenue is recorded to ensure receivable category is correct for the revenue posted. Reclassify as necessary.
W2130	General Fund Unreserved Balance greater than 15% of General Fund Expenditures	Per O.C.G.A. §20-2-167, the General Fund - Fund Balance cannot exceed 15% of next year's budgeted expenditures. This warning compares the ending fund balance to the current expenditures to determine if the District may be out of compliance with this law.	Most districts have waived this law as a component of their flexibility contract. However, the intent of the law is to ensure that school districts are not overtaxing the citizens, and the appropriations earned and received during the school year are utilized for the students the district is serving that year. If the fund balance grows to an excessive amount, the district is expected to consider the millage rate and whether or not it should be lowered.
W2140	School Food has possible Expenditure Function Misclassifications	Checking for Fund 600 and Function Codes 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.
W980	Fund Level Equity Account - 8000 Out of Balance - Warning Requires an Explanation	Control Equity Records 0004 Ending Fund Equity from prior year does not equal Beginning Fund Equity Control Record 0001.	Prior Year 0004 Ending Equity Record is brought forward from GDOE records from the previous data submission, and the Current Year Beginning Equity Record 0001 generates from accounting system or manual entry. These two balances should agree as the final financial statements should be provided to GaDOE. If there is a variance, an explanation is necessary. Please note that the DE 46 submitted annually to GaDOE should be the school system's final record. There should be no entries posted with an effective date of June 30th after the submission deadline has passed for the DE 46. Any adjustments should be reported as an adjustment to fund balance in the next fiscal year.
W981	No expenditures were reported for this facility/school/program	FTE earnings reported 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/school/program, but no salary expenditures were reported.	Objects 2XX reported at facility but no 1XX objects	This warning is looking at salary and benefit expenditures charged to actual school/facility/program codes. If a facility reports salaries, the expectation is that there are some benefits as well.

