

Unaudited Actual Validation:

7. Beginning Balance Reports NO Errors

Assets Less Liabilities equal 9701 (Beginning Balance)

9701 Plus Budgeted Revenue Less Expense equals 9704 (Fund Balance)

9704 Equals Fund Balance Components 9790

Identify Any Funds Out of Balance

Fund Check													
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Corrections made _____

8. Assets and Liabilities Check 2022-23 Financial Statement Report equals 2023-24 Beginning Balance Report

Note: Set up accounts ___9 become transactions accounts ___0 on FCR 125 Budget Yr

FUND	01												
9110													
9120													
9130													
9160=0													
9159													
9310=0													
9319													
9340=0													
9510=0													
9509													
9599													
9610=0													
9619													
9640													
9650=0													
9659													

Check Box if amounts agree, if not find resolution.

Using 2022-23 GLD 410:

9. Reported Fund Components Agree with System Fund Reports Unaudited Actuals

		Funds							
	Object Code	01							
Revenue	8100-8800								
Expenditures	1000-6000								
Other Sources	8900								
Other Outgo	7000								
Net Incr/Decr	9010								
Beg Balance	9020								
Adjustments	9030								
End Balance									

10. Reported Fund Components Agree with System Fund Reports Budget
Ending Actuals = Beginning Budget All Funds

Final Budget Mathematical Check: Total the work copy of the budget - all columns and cross foot placing check marks validating totals. Initial the first page of work copy once budget is totaled correctly.

		Funds							
	Object Code	01							
Actuals									
Budget	8100-8800								

11. VALIDATE THAT THE CCFS 311 AGREES WITH 2023-24 BUDGET DATA IN THE SYSTEM AS REFLECTED FINANCIAL STATEMENT REPORT AND .

		Funds							
	Object Code	01							
Revenue	8100-8800								
Expenditures	1000-6000								
Other Sources	8900								
Other Outgo	7000								
Net Incr/Decr	9010								
Beg Balance	9020								
Adjustments	9030								
End Balance									

Comments: _____

12. GANN LIMIT: BUDGET ONLY

_____ A. **GANN Limit calculation has been completed and that the total on GANN Line II. H is less than Line I. G.**

_____ B. **GANN Limit calculation Section I. E3 plus F3 equals zero.**

Comments: _____

13. General Fund Net Ending Balance Detail: Actuals

_____ A. Total Fund Balance Detail EDP 905 equals Fund summary, **EDP 905**

GENERAL FUND NET ENDING BALANCE ANALYSIS		
	EDP	S10
Total Fund Equity		
GF Col 1 Fund 10 Total End Bal.		
Agrees Indicate √ if Dif Indicate Amt		

_____ B. 9790 Uncommitted Balance is not Negative

14. TEACHER SALARY COMPUTATION 50% LAW: ACTUAL

_____ A. Calculate the **Teacher Salary Compliance, Percentage of CEE**

The calculated percentage must be 50% or higher. Mark "OK" in space if 50%, or more, otherwise write the percentage computed.

15. General Fund Revenue Detail: Actuals

_____ A. Total Revenue Detail 8100-8800 equals Fund summary, **plus 8900**

GENERAL FUND TOTAL COLUMN 1 ACTUALS			
	S11	S12	S10
GF Revenues 8100-8800			+
GF Other Sources 8900			+
Total			=
Supplemental Details of GF Revenues			-
Agrees Indicate √ if Dif Indicate Amt			=

RESERVE & DEFICIT SPENDING

16. **2023-24 Unrestricted General Fund Reserve:** Compute the 2023-24 Unrestricted % Reserves, Page 1 by taking the Unrestricted Net Ending Balance + Appropriation for Contingencies and divide it by (Total Expenditures + Other Outgo Less Appropriation for Contingencies).

GENERAL FUND 11/10 TOTAL COLUMN 2 BUDGET	
a) Ending Fund Balance (Column 2 Unrestricted)	+
GLD 410 7900 Appropriation for Contingency	+
TOTAL	=
b) Objects 1000-6000 – Total Expenditures (GF 10 Col. 2)	
GLD 410 - (7000 less 7900) Total Other Outgo	+
TOTAL	=
c) Divide the Total from (a) by the Total in (b) record the %	%

17. **Deficit Spending:** Check for **deficit spending** in General Fund

Total Revenues (8100-8800) GF 10 Col 2	+
Total Expenditures (1000-6000) GF 10 Col 2	-
Net Increase/(Decrease) (Should agree with EDP 201)	

18. Comments: _____

19. Complete the roll to “Adopted” status by initiating the County Adopt button in the Budget Development System.

BUDGET REVIEWED BY _____

DATE _____