# OBJECT REVIEW SUMMARY CHECKLIST

**Items identified may require year end clean-up of Budget Transfer, Journal, or Accrual activity.**

| General Fund | Other Funds | |
|---|---|---|
| ☐ | ☐ | Revised Budget appropriations (1000-7999) insufficient for expenditures made. |
| ☐ | ☐ | Food Services Fund 01 expenditures (resource 5310) have not been transferred to the Cafeteria Account. |
| ☐ | ☐ | Inter-program Services for Direct Costs (5710-5749) do not net to zero. |
| ☐ | ☐ | Inter-program Services for Indirect Costs (7310, 7350) do not net to zero. |
| ☐ | ☐ | Inter-fund transfers (891x & 761x) do not balance between funds. |
| ☐ | ☐ | Contribution to Restricted Programs (8980-8999) must net to zero. |
| ☐ | ☐ | Revolving Cash Account (9130) must agree with Nonspendable Reserve (9711). |
| ☐ | ☐ | Stores Account (9230) must agree with Nonspendable Reserve (9712). |
| ☐ | ☐ | Prepaid Expenditures (9330) must agree with Nonspendable Reserve (9713). |
| ☐ | ☐ | Prior Year Accrual for Accounts Receivable (9210) must not have a balance. |
| ☐ | ☐ | Prior Year Accrual for Due From Other Funds (9310) must not have a balance. |
| ☐ | ☐ | Prior Year Accrual for Current Liabilities (9510) must not have a balance. |
| ☐ | ☐ | Prior Year Accrual for Due To Other Funds (9610) must not have a balance. |
| ☐ | ☐ | Prior Year Accrual for Unearned Revenue (9650) should have had reversing entries and account balance must not have a balance. |
| ☐ | ☐ | Suspense clearing accounts (956x and 9580) must not have a balance after year end liabilities have been accrued. |
| ☐ | ☐ | Object 964x Temporary Loans. Needs to be established as a receivable (9229) or payable (9529) and/or reclassified to Due From Other Funds (9319) or Due To Other Funds (9619). |