Interim Helpful Hints

First Interim Helpful Hint #6 – Review All District Funds

11/3/2026

Review All District Funds

• Compare the Adopted Budget estimated beginning balance to the actual beginning balance after the Asset/Liability Roll.

• In SACS, Column B beginning fund balance should reflect Objects 9791 + 9792.

• If the Adopted Budget overstated beginning fund balance, revise the budget so each resource/fund has a supportable ending fund balance.

• Post budget transfers by October 31 if you want adjustments reflected in the Board Approved Operating Budget column; later approved budget activity appears in Projected Totals.

Fund Balance Components

Treat Object 9792 as part of the automated beginning balance roll rather than a discretionary adjustment line. Use budget transfers to reclassify available fund balance into the appropriate components (for example, 9789 or 9780) and to support current-year expenditure budgets as appropriate.

Additional Resource: Refer to the 2026-27 First Interim Reporting presentation, slides 36 and 50–51.

If you need assistance with anything related to Interim Reports, please contact your Business Services Advisor