Budget, July 1
Estimated Actuals 2021-22
Technical Review Checks
Phase - All
Display - All Technical Checks

Oxnard Union High   **Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid.   **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid.   **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.   **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid.   **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid.   **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid.   **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.   **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.   **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.   **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid.   **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.   **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.   **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.   **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.   **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **_Passed_**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **_Passed_**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **_Passed_**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **_Passed_**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **_Passed_**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **_Passed_**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **_Passed_**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **_Passed_**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **_Passed_**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **_Passed_**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **_Passed_**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **_Passed_**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **_Passed_**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **_Passed_**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **_Passed_**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **_Passed_**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **_Passed_**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **_Passed_**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.   **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive.   **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.   **Passed**

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data Form A must be provided.   **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.   **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.   **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.   **Passed**

VERSION-CHECK - (**Warning**) - All versions are current.   **Passed**