

# APPENDIX C

## Explanatory Notes 2012-13 Edit Messages

### Edits for Column 3 and 4 Data (2011-12 and 2012-13 Data)

ERROR MESSAGE	EXPLANATION
11-12 Line 243 not equal to 11-12 Line 9458	11-12 GED Testing Center Revenue is not equal to the 11-12 GED Testing Center appropriations. The amount on line 243 must equal line 9458. (This edit applies to regular and vocational districts only.)
11-12 Line 249 not equal to 11-12 Line 7357	11-12 General Fund Interest Earned on Current Expense Emergency Reserve is not equal to the 11-12 interest deposit to Current Expense Emergency Reserve (10-607). The amount on line 249 must equal line 7357.
11-12 Line 250 not equal to 11-12 Line 7619	11-12 General Fund Interest Earned on Maintenance Reserve is not equal to the 11-12 interest deposit to Maintenance Reserve (10-606). The amount on line 250 must equal line 7619.
11-12 Line 251 not equal to 11-12 Line 7695	11-12 General Fund Interest Earned on Capital Reserve is not equal to the 11-12 Interest deposit to Capital Reserve (10-604). The amount on line 251 must equal line 7695.
11-12 Line 252 not = to or > 11-12 Line 7355	11-12 General Fund Other Restricted Miscellaneous Revenues is not equal to or greater than the 11-12 budgeted Increase in Sale/Lease-back Reserve. If the amount shown on line 252 is correct, reduce the amount on line 7355.
11-12 Line 410 not equal to 11-12 Line 9470	11-12 Total General Fund revenues does not agree with 11-12 General Fund Grand Total for appropriations. These amounts must agree. Verify that the correct amounts were entered on the Advertised Revenues and Appropriation Detail forms.
11-12 Line 420 not equal to 11-12 Line 9580	11-12 Special Revenue Fund revenue and appropriation amounts do not agree for Local Projects. These amounts must agree.
11-12 Total PreK Funding NE Total Approp	11-12 Special Revenue Fund revenues for Preschool Education Aid (prior year carryover and current year), ECPA prior year carryover, Tuition revenues for Preschool, and Transfers from the General Fund for Preschool does not equal the total appropriation amounts for Preschool Education Aid. This edit compares the total of 2011-12 lines 416, 417, 421, 423, 427 and 511 with 2011-12 line 13300. These amounts must agree.
11-12 Line 430 NE (not equal) to total of 11-12 Ln 9590 to 9651	11-12 Special Revenue Fund revenue amount for Other Restricted Entitlements - State Sources does not agree with the sum of the 11-12 Special Revenue Fund appropriations for Other State Projects. These amounts must agree. For districts with blended resource school-based budgets, any amounts allocated to the school-based budgets from these funding sources are summarized on line 9651 rather than reported in the appropriation line for the State Project.
11-12 Line 416+417+431+511 not equal to 11-12 Line 9660	The sum of the 11-12 Special Revenue Fund revenue amounts for Total Revenues from State Sources, Transfers from the General Fund - Preschool, and Tuition - Preschool does not agree with the 11-12 Special Revenue Fund appropriations Total State Projects. These amounts must agree.

ERROR MESSAGE	EXPLANATION
11-12 Line 440 not = to or > 11-12 Line 9670	11-12 Special Revenue Fund revenue amount for Title I is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 442 not = to or > 11-12 Line 9672	11-12 Special Revenue Fund revenue amount for Title II is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 444 not = to or > 11-12 Line 9674	11-12 Special Revenue Fund revenue amount for Title III is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 446 not = to or > 11-12 Line 9676	11-12 Special Revenue Fund revenue amount for Title IV is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 448 not = to or > 11-12 Line 9678	11-12 Special Revenue Fund revenue amount for Title V is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 450 not = to or > 11-12 Line 9680	11-12 Special Revenue Fund revenue amount for Title VI is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 460 not = to or > 11-12 Line 9690	11-12 Special Revenue Fund revenue amount for I.D.E.A. Part B (Handicapped) is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 470 not = to or > 11-12 Line 9700	11-12 Special Revenue Fund revenue amount for Vocational Education is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 480 not = to or > 11-12 Line 9710	11-12 Special Revenue Fund revenue amount for Adult Basic Education is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 490 not = to or > 11-12 Line 9720	11-12 Special Revenue Fund revenue amount for Private Industry Council (JTPA) is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
11-12 Line 500 not = to or > 11-12 Line 9730	11-12 Special Revenue Fund revenue amount for Other Federal Projects is not equal to or greater than the 11-12 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amounts allocated to the school-based budgets from these funding sources are included on line 9731 rather than reported in this appropriation line.

ERROR MESSAGE	EXPLANATION
11-12 Line 510 not equal to 11-12 Line 9740	11-12 Special Revenue Fund revenue and appropriation amounts do not agree for Federal Projects. These amounts must agree.
11-12 Line 511 not = to 11-12 Line 2506	11-12 Special Revenue Fund revenue for Transfers from the General Fund - Preschool and the General Fund appropriation amount for the Local Contribution - Transfer to Special Revenue do not agree. These amounts must agree.
11-12 Entry on Line 511 no entry on Ln 423 or 427	11-12 Special Revenue Fund revenues include an amount for Transfers from the General Fund - Preschool when budget does not include Preschool Education Aid. Transfer line may only be used for Preschool Education Aid recipients.
11-12 Line 545 not equal to 11-12 Line 8336	11-12 Debt Service Fund revenue amount for Transfers from Capital Reserve is not equal to the 11-12 General Fund appropriation amount for the Capital Reserve Transfer to Debt Service. These amounts must agree.
11-12 Line 555 > 0	11-12 revenue line 555 has an entry for debt service tax levy being raised for pre-merger debt, but the district is not a district that merged with a non-operating district. Revenue line 555 applies only to districts that merged with non-operating districts as of July 1, 2009. All other districts should record the 11-12 debt service tax levy on line 550. (This edit applies to all districts except the 13 merged with non-operating districts.)
11-12 Line 565 not equal to 11-12 Line 9936	11-12 Debt Service Fund Interest Earned on Debt Service Reserve is not equal to the 11-12 interest deposit to Debt Service Reserve (40-608). The amount on line 565 must equal line 9936.
11-12 Line 590 not equal to 11-12 Line 9830+9935+9936	11-12 Debt Service Fund revenue and appropriation amounts for local (regular) debt service do not agree. These amounts must agree. Verify that the correct amounts were entered on the Advertised Revenues and Appropriation Detail forms.
11-12 Line 630 not equal to 11-12 Line 9930	11-12 Total Debt Service Fund revenue and appropriation amounts for Additional State School Building Aid do not agree. These amounts must agree.
11-12 Line 13293 > 0  (changed from Warning to Fatal in 2012-13)	An amount has been recorded on line 13293 for preschool costs transferred to the general fund in 11-12. This transfer line is only for districts that received approval from the Commissioner to use preschool aid to support K-12 educational programs. This edit has been released for districts that have obtained approval. (This edit applies only to regular districts.)
11-12 Legal Costs PP > 130% of State Average  "WARNING" EDIT	The 2011-12 budgeted per pupil legal costs, revised as of February 1, 2012, exceed 130% of the state average per pupil legal costs (\$47 per pupil for 11-12 original budget). This edit compares the district's per pupil legal costs from the Per Pupil Cost Calculations report, column 4 on the line for Legal Costs, to 130% of the state average. If the district is over this limit when actual costs for 2011-12 are determined in the June 30, 2012 audit and 130% of the statewide average is determined in the March 2013 Taxpayers Guide to Education Spending, then the district will be required to implement the procedures listed in N.J.A.C. 6A:23A-5.2(a)(3), unless evidence is provided that such procedures would not result in a reduction of costs. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular and county vocational districts.)
12-13 Line 125 > 0  "WARNING" EDIT	12-13 Budgeted Withdrawal from the Emergency Reserve Account may only be made to meet an increase in health care costs in excess of 4%. 12-13 withdrawals for any other purpose must be during the school year, only for emergencies, and must be approved by the Commissioner. Review the data entry on line 125 to ensure that a withdrawal from the current expense emergency reserve is being made only for an increase in health care costs greater than 4%. If this is the case, the district must also submit supporting materials to document the need for the withdrawal. <b>Warning edit reports must be submitted with the budget materials.</b>

ERROR MESSAGE	EXPLANATION
12-13 Line 125>0 & Health Care Increase < 4%	12-13 Budgeted Withdrawal from the Emergency Reserve Account may only be made to meet an increase in health care costs in excess of 4%, pursuant to N.J.S.A. 18A:7F-41(c). An amount has been recorded on line 125 to withdraw from the current expense emergency reserve for an increase in health care costs greater than 4%, but the increase in health care costs recorded in the 12-13 health care cost appropriation lines is not greater than 4% over the 11-12 amounts revised as of February 1. The increase in healthcare costs over 4% is calculated as 1) 12-13 health care costs from object 270, less 12-13 dental and vision from the SFRA report for Increase in Health Care, less 2) 11-12 revised health care costs from object 270, less 11-12 dental and vision from the SFRA report for Increase in Health Care; inflated by 4%. If this calculation results in a negative number, there is no increase in health care costs in 12-13.
12-13 Line 126>0 & 1655 col 8 < limit	An amount is recorded on revenue line 126 for withdrawal from the emergency reserve for balances in excess of the statutory limit, and the amount shown in the Recapitulation of Balances for Current Expense Emergency Reserve as estimated 6/30/12 ending balance is not greater than the statutory limit defined in N.J.S.A. 18A:7F-41. The account shall not exceed \$250,000 or 1% of the district's General Fund Budget up to a maximum of \$1,000,000, whichever is greater. If the balance in the reserve is not greater than the limit, then line 126 should not be used.
12-13 Ln 134 > SD6 total prior adj.  "WARNING" EDIT	The amounts budgeted in revenue for tuition adjustments are greater than the amount of prior year tuition adjustments included on Supporting Documentation Item 6, excluding adjustments for private schools for the disabled on SD6B2. This edit compares revenue line 134 to the total prior year tuition adjustments included on SD6A2 and SD6B2, less the prior year adjustments for private schools for the disabled included on SD6B2, and less the total prior year adjustments included on SD6A1 and SD6B1. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)
12-13 Line 130+132 Greater than 12-13 Line 8340 less 7690 and 7695	12-13 Budgeted Withdrawal from the General Fund Capital Reserve Account (Eligible and Excess Costs) is greater than total capital outlay appropriations less the deposits to capital reserve. Capital reserve funds may only be used for capital outlay appropriations to implement capital projects.
12-13 Line 132 > 0  "WARNING" EDIT	12-13 Budgeted Withdrawal from the General Fund Capital Reserve Account for Excess Cost/Other Capital Projects requires a separate statement of purpose in the advertised budget. <b>Warning edit reports must be submitted with the budget materials.</b>
12-13 Line 150 > Tax Levy Cap  "WARNING" EDIT if separate proposals total >0, otherwise fatal edit	12-13 Budgeted local tax levy is greater than the amount as determined under the tax levy cap calculation. An adjustment to the levy may be necessary if the tax levy cap calculation is correct. Tax levy recorded on line 150 of the budgeted revenues cannot exceed the amount on <u>Line G</u> of the Tax Levy Cap report unless the result of a merged separate proposal. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)
12-13 Line 150 < Minimum Tax Levy	12-13 Budgeted local tax levy is less than the required minimum amount as determined under the minimum tax levy calculation. Pursuant to N.J.S.A. 18A:7F-5(b) each district shall raise a general fund tax levy which meets its required local share. (This edit applies to regular districts only.)
12-13 Line 160 < Minimum Tax Levy	12-13 Budgeted county tax levy is less than the required minimum amount as determined under the minimum tax levy calculation. An adjustment may be necessary to the budgeted tax levy amount if the other revenue amounts are correct. (This edit applies to county vocational school districts only.)
12-13 Line 243 not equal to 12-13 Line 9458	12-13 GED Testing Center Revenue is not equal to the 12-13 GED Testing Center appropriations. The amount on line 243 must equal line 9458. (This edit applies to regular and vocational districts only.)

ERROR MESSAGE	EXPLANATION
12-13 Line 244 > 0	Until the administrative code for school bus advertising is adopted, districts are prohibited from placing advertisements on the school buses. 12-13 Line 244 must be zero, pending the adoption of the administrative code.
12-13 Line 249 not equal to 12-13 Line 7357	12-13 General Fund Interest Earned on Current Expense Emergency Reserve is not equal to the 12-13 interest deposit to Current Expense Emergency Reserve (10-607). The amount on line 249 must equal line 7357.
12-13 Line 250 not equal to 12-13 Line 7619	12-13 General Fund Interest Earned on Maintenance Reserve is not equal to the 12-13 interest deposit to Maintenance Reserve (10-606). The amount on line 250 must equal line 7619.
12-13 Line 251 not equal to 12-13 Line 7695	12-13 General Fund Interest Earned on Capital Reserve is not equal to the 12-13 Interest deposit to Capital Reserve (10-604). The amount on line 251 must equal line 7695.
12-13 Line 252 not = to or > 12-13 Line 7355	12-13 General Fund Other Restricted Miscellaneous Revenues is not equal to or greater than the 12-13 budgeted Increase in Sale/Lease-back Reserve. If the amount shown on line 252 is correct, reduce the amount on line 7355.
12-13 Line 410 not equal to 12-13 Line 9470	12-13 Total General Fund revenues does not agree with 12-13 General Fund Grand Total for appropriations. These amounts must agree. Verify that the correct amounts were entered on the Advertised Revenues and Appropriation Detail forms. An adjustment may be necessary to the budgeted tax levy amount if the appropriations and other revenue amounts are correct.
12-13 Line 420 not equal to 12-13 Line 9580	12-13 Special Revenue Fund revenue and appropriation amounts do not agree for Local Projects. These amounts must agree.
12-13 Total PreK Funding NE Total Approp	12-13 Special Revenue Fund revenues for Preschool Education Aid (prior year carryover and current year), Tuition revenues for Preschool, and Transfers from the General Fund for Preschool does not equal the total appropriation amounts for Preschool Education Aid. This edit compares the total of 2012-13 lines 416, 417, 423, 427 and 511 with 2012-13 line 13300. These amounts must agree.
12-13 Line 430 NE (not equal) total of 12-13 Ln 9590 to 9651	12-13 Special Revenue Fund revenue amount for Other Restricted Entitlements - State Sources does not agree with the sum of the 12-13 Special Revenue Fund appropriations for Other State Projects. These amounts must agree. For districts with blended resource school-based budgets, any amounts allocated to the school-based budgets from these funding sources are summarized on line 9651 rather than reported in the appropriation line for the State Project.
12-13 Lines 416+417+431+511 not equal to 12-13 Line 9660	The sum of the 12-13 Special Revenue Fund revenue amounts for Total Revenues from State Sources, Transfers from the General Fund – Preschool, and Tuition – Preschool does not agree with the 12-13 Special Revenue Fund appropriations Total State Projects. These amounts must agree.
12-13 Line 440 not = to or > 12-13 Line 9670	12-13 Special Revenue Fund revenue amount for Title I is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 442 not = to or > 12-13 Line 9672	12-13 Special Revenue Fund revenue amount for Title II is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 444 not = to or > 12-13 Line 9674	12-13 Special Revenue Fund revenue amount for Title III is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.

ERROR MESSAGE	EXPLANATION
12-13 Line 446 not = to or > 12-13 Line 9676	12-13 Special Revenue Fund revenue amount for Title IV is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 448 not = to or > 12-13 Line 9678	12-13 Special Revenue Fund revenue amount for Title V is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 450 not = to or > 12-13 Line 9680	12-13 Special Revenue Fund revenue amount for Title VI is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 460 not = to or > 12-13 Line 9690	12-13 Special Revenue Fund revenue amount for I.D.E.A. Part B (Handicapped) is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 470 not = to or > 12-13 Line 9700	12-13 Special Revenue Fund revenue amount for Vocational Education is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 480 not = to or > 12-13 Line 9710	12-13 Special Revenue Fund revenue amount for Adult Basic Education is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 490 not = to or > 12-13 Line 9720	12-13 Special Revenue Fund revenue amount for Private Industry Council (JTPA) is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amount allocated to the school-based budgets from this funding source is included on line 9731 rather than reported in this appropriation line.
12-13 Line 500 not = to or > 12-13 Line 9730	12-13 Special Revenue Fund revenue amount for Other Federal Projects is not equal to or greater than the 12-13 appropriation amount. For other than districts with blended resource school-based budgets, these amounts must agree. Any amounts allocated to the school-based budgets from these funding sources are included on line 9731 rather than reported in this appropriation line.
12-13 Line 510 not equal to 12-13 Line 9740	12-13 Special Revenue Fund revenue and appropriation amounts do not agree for Federal Projects. These amounts must agree.
12-13 Line 511 not equal to 12-13 Lines 2507 + 2508	12-13 Special Revenue Fund revenue for Transfers from the General Fund - Preschool and the sum of the General Fund appropriation amounts for the Local Contribution – Transfer to Special Revenue-Regular and Local Contribution – Transfer to Special Revenue-Inclusion do not agree. These amounts must agree.
12-13 Entry on Line 511 no entry on Ln 423 or 427	12-13 Special Revenue Fund revenues includes an amount for Transfers from the General Fund - Preschool when the budget does not include Preschool Education Aid. Transfer line may only be used for Preschool Education Aid recipients.
12-13 Line 545 not equal to 12-13 Line 8336	12-13 Debt Service Fund revenue amount for Transfers from Capital Reserve is not equal to the 12-13 General Fund appropriation amount for the Capital Reserve Transfer to Debt Service. These amounts must agree.

ERROR MESSAGE	EXPLANATION
12-13 Line 555 > 0	12-13 revenue line 555 has an entry for debt service tax levy being raised for pre-merger debt, but the district is not a district that merged with a non-operating district. Revenue line 555 applies only to districts that merged with non-operating districts as of July 1, 2009. All other districts should record the 12-13 debt service tax levy on line 550. (This edit applies to all districts except the 13 merged with non-operating districts.)
12-13 Line 565 not equal to 12-13 Line 9936	12-13 Debt Service Fund Interest Earned on Debt Service Reserve is not equal to the 12-13 interest deposit to Debt Service Reserve (40-608). The amount on line 565 must equal line 9936.
12-13 Line 590 not equal to 12-13 Line 9830+9935+9936	12-13 Debt Service Fund revenue and appropriation amounts for local (regular) debt service do not agree. These amounts must agree. Verify that the correct amounts were entered on the Advertised Revenues and Appropriation Detail forms. An adjustment may be necessary to the budgeted tax levy amount if the appropriations and other revenue amounts are correct.
12-13 line 7326 > 0	Until the administrative code for school bus advertising is adopted, districts are prohibited from placing advertisements on the school buses. 12-13 Line 7326 must be zero, pending the adoption of the administrative code.
12-13 Line 9810 > 0 and line 9800 = 0  "WARNING" edit	Principal payments have been budgeted on appropriation line 9810 in 12-13, but no interest has been budgeted on line 9800 in 12-13. Review the data entry for bond principal and interest. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts.)
12-13 Line 13293 > 0  (changed from Warning to Fatal in 2012-13)	An amount has been recorded on line 13293 for preschool costs transferred to the general fund in 12-13. This transfer line is only for districts that received approval from the Commissioner to use preschool aid to support K-12 educational programs. This edit has been released for those districts which have obtained approval. (This edit applies only to regular districts.)
Ln1620 Col 2+4+6 NE 11-12 Ln7355 - 121 - 131	The total of the amounts shown in the Recapitulation of Balances for General Fund (Unassigned), General Fund (Restricted) Adult Education Programs, and General Fund (Restricted) Legal Reserves as Amount Budgeted during FY 11-12 does not equal the total of the 11-12 Increase in Sale/Lease-back Reserve budgeted in the Appropriation Detail minus the amounts reflected in the advertised General Fund revenues as budgeted fund balance for the general fund and withdrawal from sale/lease-back reserve. These totals must agree. As a reminder, the amount budgeted for Budgeted Fund Balance in FY 11-12 is only downloaded into the Revenues data entry screen. It is not downloaded to the Recapitulation of Balances screen when the Load 2011-12 budget data into Column 3 option is selected during the installation of the program.
Ln1660 Col 2+4+6 NE 12-13 Ln7355 - 121 - 131	The total of the amounts shown in the Recapitulation of Balances for General Fund (Unassigned), General Fund (Restricted) Adult Education Programs, and General Fund (Restricted) Legal Reserves as Amount Budgeted during FY 12-13 does not equal the total of the 12-13 Increase in Sale/Lease-back Reserve budgeted in the Appropriation Detail minus the amounts reflected in the advertised General Fund revenues as budgeted fund balance for the general fund and withdrawal from sale/lease-back reserve. These totals must agree.
Line 1630 Col 2 not equal to 0  "WARNING" EDIT	Pursuant to N.J.A.C. 6A:23A-13.3(b), only certain types of additional revenues may be appropriated during the year without Commissioner approval. Review the data entry in this line, and ensure that all applicable approvals have been obtained.
Line 1660 Col 2 > Line 1655 Col 2	The amount shown in the Recapitulation of Balances for General Fund (Unassigned) as Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13.

ERROR MESSAGE	EXPLANATION
Ln 1620 Col 3 NE 11-12 Lns 7690 +7695 – (130+132)	The amount shown in the Recapitulation of Balances for General Fund Capital Reserve Account as Amount Budgeted during FY 11-12 does not equal the 11-12 Increase in Capital Reserve budgeted in the Appropriation Detail under Capital Outlay (10-604) minus the 11-12 Budgeted Withdrawal from Capital Reserve shown in the General Fund advertised revenues (10-307 and 10-309). These amounts must agree. As a reminder, the amount budgeted for Budgeted Withdrawal from Capital Reserve and/or Increase in Capital Reserve in FY 11-12 is only downloaded into the Revenues and Appropriation Detail data entry screens. It is not downloaded to the Recapitulation of Balances screen when the Load 2011-12 budget data into Column 3 option is selected during the installation of the program.
Ln 1660 Col 3 NE 12-13 Lns 7690+7695 – (130+132)	The amount shown in the Recapitulation of Balances for General Fund Capital Reserve Account as Amount Budgeted during FY 12-13 does not equal the 12-13 Increase in Capital Reserve budgeted in the Appropriation Detail under Capital Outlay (10-604) minus the 12-13 Budgeted Withdrawal from Capital Reserve shown in the General Fund advertised revenues (10-307 and 10-309). These amounts must agree.
Line 1660 Col 4 > Line 1655 Col 4	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Adult Ed Programs as Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13.
Line 1670 Column 4 > zero	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Adult Ed Programs as Estimated 6/30/13 Appropriation Balance is a positive amount. All such surplus balances must be appropriated during the ensuing school year. Increase the amount shown as 12-13 Budgeted Fund Balance.
Ln 1620 Col 5 NE to 11-12 Ln 7620 + 7619 minus 133	The amount shown in the Recapitulation of Balances for General Fund Maintenance Reserve Account as Amount Budgeted during FY 11-12 does not equal the 11-12 Increase in Maintenance Reserve budgeted in the Appropriation Detail General Fund (10-606) minus the 11-12 Budgeted Withdrawal from Maintenance Reserve shown in the General Fund advertised revenues (10-310). These amounts must agree. As a reminder, the amount budgeted for Budgeted Fund Balance in FY 11-12 is only downloaded into the Revenues data entry screen. It is not downloaded to the Recapitulation of Balances screen when the Load 2011-12 budget data into Column 3 option is selected during the installation of the program.
Ln 1660 Col 5 NE to 12-13 Ln 7620 + 7619 minus 133	The amount shown in the Recapitulation of Balances for General Fund Maintenance Reserve Account as Amount Budgeted during FY 12-13 does not equal the 12-13 Increase in Maintenance Reserve budgeted in the Appropriation Detail General Fund (10-606) minus the 12-13 Budgeted Withdrawal from Maintenance Reserve shown in the General Fund advertised revenues (10-310). These amounts must agree.
Line 1620 Col 6 < audit lines 10025 + 10027	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Legal Reserves as Amount Budgeted during FY 11-12 is less than the total amount reported in 2010-11 audsum for: audited excess surplus for 2009-10 (reported on line 10025 in 10-11 audsum) plus waiver offset reserve amounts created in 2009-10 (reported on line 10027 in 10-11 audsum). These amounts should have been budgeted for tax relief in 2011-12.
Line 1660 Col 6 < audit lines 10024+10026	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Legal Reserves as Amount Budgeted during FY 12-13 is less than the total amount reported in 2010-11 audsum for: audited excess surplus for 2010-11 (reported on line 10024 in 10-11 audsum) plus waiver offset reserve amounts created in 2010-11 (reported on line 10026 in audsum). These amounts must be budgeted for tax relief in 2012-13.

ERROR MESSAGE	EXPLANATION
Line 1670 Col 6 < 0	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Legal Reserves as Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13.
Line 1620 Col. 7 NE 11-12 Line 134+135	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Tuition Reserves as Amount Budgeted in FY 11-12 does not equal the amount reflected in the 11-12 advertised revenues (10-311). These amounts must agree. As a reminder, the amount budgeted for Budgeted Fund Balance in FY 11-12 is only downloaded into the Revenues data entry screen. It is not downloaded to the Recapitulation of Balances screen when the Load 2011-12 budget data into Column 3 option is selected during the installation of the program. (This edit applies to regular districts only.)
Line 1660 Col. 7 NE 12-13 Line 134+135	The amount shown in the Recapitulation of Balances for General Fund (Restricted) Tuition Reserves as Amount Budgeted in FY 12-13 does not equal the amount reflected in the 12-13 advertised revenues (10-311). These amounts must agree. (This edit applies to regular districts only.)
Line 1660 Col. 7 NE audited figure	Budgeted withdrawal from the tuition reserve in FY 12-13 must be the adjustment amount recorded in 2010-11 audsum for year ended 6/30/11. (This edit applies to regular districts only.)
Line 1670 Column 7 NE 0	The amount shown in the Recapitulation of Balances for Tuition Reserve (Unassigned) as Estimated 6/30/13 Appropriation Balance is not equal to zero. Upon certification of tuition rates in the second year following the contract year, full appropriation of the applicable year's tuition reserve must be liquidated. (This edit applies to regular districts only.)
Line 1620 Col 8 NE 11-12 Ln 7356 + 7357 – 125 – 126	The amount shown in the Recapitulation of Balances for Current Expense Emergency Reserve Account budgeted during 11-12 does not agree with the 11-12 increase in Current Expense Emergency Reserve budgeted in appropriations lines 7356 and 7357, less the 11-12 Withdrawal from Current Expense Emergency Reserve budgeted in the advertised revenues lines 125 and 126. These amounts must agree.
Line 1660 Col 8 NE 12-13 Ln 7356 + 7357 - 125 – 126	The amount shown in the Recapitulation of Balances for Current Expense Emergency Reserve Account budgeted during 12-13 does not agree with the 12-13 increase in Current Expense Emergency Reserve budgeted in appropriations lines 7356 and 7357, less the 12-13 Withdrawal from Current Expense Emergency Reserve budgeted in the advertised revenues lines 125 and 126. These amounts must agree.
Line 1670 Col 8 > Statutory Limit	The amount shown in the Recapitulation of Balances for Current Expense Emergency Reserve as estimated 6/30/13 ending balance is greater than the statutory limit defined in N.J.S.A. 18A:7F-41. The account shall not exceed \$250,000 or 1% of the district's General Fund Budget up to a maximum of \$1,000,000, whichever is greater.
Line 1620 Column 9 not equal to 11-12 Line 530	The amount shown in the Recapitulation of Balances for Debt Service (Unassigned) as Amount Budgeted during FY 11-12 does not agree with the 11-12 amount reflected in the advertised Debt Service revenues. These amounts must agree. As a reminder, the amount budgeted for Budgeted Fund Balance in FY 11-12 is only downloaded into the Revenues data entry screen. It is not downloaded to the Recapitulation of Balances screen when the Load 2011-12 budget data into Column 3 option is selected during the installation of the program. (This edit applies to regular districts only.)
Line 1660 Column 9 not equal to 12-13 Line 530	The amount shown in the Recapitulation of Balances for Debt Service (Unassigned) as Amount Budgeted during FY 12-13 does not agree with the 12-13 amount reflected in the advertised Debt Service revenues. These amounts must agree. (This edit applies to regular districts only.)
Line 1660 Col 9 > Line 1655 Col 9	The amount shown in the Recapitulation of Balances for Debt Service (Unassigned) as Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13. (This edit applies to regular districts only.)

ERROR MESSAGE	EXPLANATION
Line 1670 Column 9 > zero	The amount shown in the Recapitulation of Balances for Debt Service (Unassigned) as Estimated 6/30/13 Appropriation Balance is a positive amount. All debt service fund surplus balances must be appropriated for tax relief. Increase the amount shown as 12-13 Budgeted Fund Balance and reduce the debt service tax levy. (This edit applies to regular districts only.)
Line 1670 Col 9 < 0 <b>“WARNING” edit</b>	The amount shown in the Recapitulation of Balances for Debt Service (Unassigned) Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13. <b>Warning edit reports must be submitted with the budget materials.</b>
Line 1620 Col 10 NE 11-12 Ln 9935 + 9936 – 535	The amount shown in the Recapitulation of Balances for Debt Service Reserved for Debt Repayments budgeted during 11-12 does not agree with the 11-12 increase in Debt Service Reserved for Debt Repayments budgeted in appropriations lines 9935 and 9936, less the 11-12 Withdrawal from Debt Service Reserved for Debt Repayments budgeted in the advertised revenues line 535. These amounts must agree.
Line 1660 Col 10 <> 12-13 Ln 9935 + 9936 – 535	The amount shown in the Recapitulation of Balances for Debt Service Reserved for Debt Repayments budgeted during 12-13 does not agree with the 12-13 increase in Debt Service Reserved for Debt Repayments budgeted in appropriations line 9935 and 9936, less the 12-13 Withdrawal from Debt Service Reserved for Debt Repayments budgeted in the advertised revenues line 535. These amounts must agree.
Line 1670 Col 10 < 0	The amount shown in the Recapitulation of Balances for Debt Service Reserved for Debt Repayments as Amount Budgeted during FY 12-13 exceeds the Estimated 6/30/12 Appropriation Balance, creating an estimated deficit at 6/30/13.
Line 1653 Column 11 NE 0	The amount shown in the Recapitulation of Balances for Anticipated Excess General Fund Balance Transferred during FY 11-12 does not net to zero. Transfers between funds should net to zero.

#### Edits for Supporting Documentation Items and SFRA Calculations

ERROR MESSAGE	EXPLANATION
SD0 not completed for Automatic Cap Adjustments	Registration for Automatic Cap Adjustments is required, in order for the department to calculate the amount of banked cap available for future years. (This edit applies to regular districts only.)
SD 1b not completed & above expected local levy	Supporting Documentation Item 1b has not been completed and there is an amount on line E on the Report of District Status Above or Below Expected Local Levy. The purpose of Supporting Documentation Item 1b is to explain why a district's spending exceeds the expected local levy amount, pursuant to N.J.A.C. 6A:23A-8.2(b). This form must be completed for districts exceeding the adequacy amount.
SD3 negative FTE for account _____	The 2012-13 total budgeted FTE on Supporting Documentation Item 3, amount 3, is negative for the indicated line. Districts cannot have negative FTEs.
SD4a col 5 = X and no entry on SD4c	An X has been entered on Support Doc 4a for a request to exceed a referendum, but no data entry has been made on Support Doc 4c to complete the statement of purpose.
SuppDoc 4a \$ total NE to sum of Lns 8330 + 8335 = 8323	The total of the detail of Capital Outlay Projects provided on Supporting Documentation Item 4a does not agree with the amount reflected in the Appropriation Detail as the total 12-13 budgeted appropriations for Capital Outlay - Facilities Acquisition and Construction Services plus capital reserve transfers to Capital Projects fund, less the assessment for debt service on SDA funding. The purpose of Supporting Documentation Item 4 is to explain what comprises a district's facilities acquisition and construction services budget. These amounts must agree.

ERROR MESSAGE	EXPLANATION
SD4a completed and has no entry on SD4b	Projects have been entered on Supporting Documentation Item 4a, with no corresponding budget detail entered on Supporting Documentation Item 4b. Budget detail for projects must be entered on Supporting Documentation Item 4b.
SuppDoc4b \$ total NE to SuppDoc 4a for ____ project	The total of the detail shown in Supporting Documentation Item 4b does not agree with the amount reflected in Item 4a for that project. The purpose of Item 4b is to provide a detail by account number of the amounts listed on Item 4a. Verify that an Item 4b has been completed for each project listed on Item 4a. Adjust Item 4a or 4b as necessary.
SuppDoc 4b Line ____ \$ tot NE (not equal) to Budget Amt	The total of the individual project amounts shown in Supporting Documentation Item 4B for this line does not agree with the 12-13 amount included in the Appropriation Detail. The purpose of Item 4B is to provide a detail by project of the amounts in the Capital Outlay section.
SuppDoc 6a.1+6b.1(Tot rev.) NE (not equal) Bud Ln 200 Col 4	The total revenue from students received as detailed in Supporting Documentation Items 6A.1 and 6B.1 does not agree with the amount reflected in the 12-13 General Fund revenues for Tuition. The purpose of Supporting Documentation Item 6 is to provide the detail of budgeted tuition amounts. (This edit applies to regular districts only.)
SuppDoc 6b.1 (Tot rev.) NE (not equal) Bud Ln 210+220 Col 4	The total revenue from students received as detailed in Supporting Documentation Item 6B.1 does not agree with the amount reflected in the 12-13 General Fund revenues for Tuition. The purpose of Supporting Documentation Item 6 is to provide the detail of budgeted tuition amounts. (This edit applies to county special services school districts only.)
SuppDoc 6a.1+6b.1 (Tot rev.) NE (not equal) 12-13 Ln 210+220	The total revenue from students received as detailed in Supporting Documentation Items 6A.1 and 6B.1 does not agree with the amount reflected in the 12-13 General Fund revenues for Tuition. The purpose of Supporting Documentation Item 6 is to provide the detail of budgeted tuition amounts. (This edit applies to county vocational school districts only.)
SD 6a.1 Ln__ Col4 NE Col5 for ____	On Supporting Documentation Item 6A.1, on the indicated line, the calculated tuition rate entered in column 4 does not equal the tuition rate entered in column 5 but no explanation for the difference has been entered in column 10. If the tuition rate charged is not the same as the calculated rate then an explanation for the difference must be entered. (This edit applies to regular and vocational districts only.)
SuppDoc 6a.2 (Tot approp) NE (not equal) Bud. Ln 6270+6290	The total appropriations for regular students sent as detailed in Supporting Documentation Item 6A.2 does not agree with the total of the amounts included in the Appropriation Detail as budgeted in 12-13 for tuition paid for regular pupils. The purpose of Supporting Documentation Item 6 is to provide the detail of budgeted tuition amounts. (This edit applies to regular districts only.)
SuppDoc 6b.2 (Tot approp) NE (not equal) 12-13 Budget Amt	The total appropriations for special ed students sent as detailed in Supporting Documentation Item 6B.2 does not agree with the total of the amounts included in the Appropriation Detail as budgeted in 12-13 for tuition paid for special ed pupils on lines 6280, 6300, 6310, 6320, 6330, 6340, and 6350. The purpose of Supporting Documentation Item 6 is to provide the detail of budgeted tuition amounts. (This edit applies to regular districts only.)
SD 6b.1 Ln__ Col3 NE Col4 for ____	On Supporting Documentation Item 6B.1, on the indicated line, the calculated tuition rate entered in column 3 does not equal the tuition rate entered in column 4 but no explanation for the difference has been entered in column 6. If the tuition rate charged is not the same as the calculated rate then an explanation for the difference must be entered.
SD6a.1 enrollment NE proj enr regular rec'd  <b>"WARNING EDIT"</b>	The total number of students entered in Supporting Documentation Item 6A.1 column 3 for regular students received does not agree to the total number of regular students received entered on the projected enrollments screen. The number of students on these reports should agree. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)

ERROR MESSAGE	EXPLANATION
SD6b.1 enrollment NE proj enr sp ed rec'd  “WARNING EDIT”	The total number of students entered in Supporting Documentation Item 6B.1 column 2 for special education students received does not agree to the total number of special education students received entered on the projected enrollments screen. The number of students on these reports should agree. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)
SD 6a.2 + 6b.2 enrollment NE proj enr total sent  “WARNING EDIT”	The total number of students entered in Supporting Documentation Item 6A.2 column 3 plus 6B.2 column 3 for students sent does not agree to the total number of students sent entered on the projected enrollments screen. The number of students on these reports should agree. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)
SD6b2 enr days >180 & extend sch yr >0 for district  “WARNING” edit	On Supporting Documentation Item 6B.2, on the indicated line, the number of enrolled days is greater than 180 in column 5, and there are also extended school year costs recorded in column 10. These extended school year costs may be double-counted. Review your entries for the tuition for this item. <b>Warning edit reports must be submitted with the budget materials.</b> (This edit applies to regular districts only.)
SuppDoc 7a Tot 10-11 Enc. NE (not equal) Budget Ln 408 Col 3 + Ln 664 col 3	The total of the amounts entered in the column for 2010-11 Encumbrances in Supporting Documentation Item 7A does not agree with the amount reflected in the district general fund revenues plus fund 15 revenues for SBB districts, as the adjustment for prior year encumbrances. These amounts must agree.
SuppDoc 7a Tot Col 6 NE (not equal) Separate Proposal	The total of the amounts entered in the column for the 2012-13 Separate Proposals in Supporting Documentation Item 7A does not agree with the total shown on the Separate Proposals Summary data entry screen. These amounts must agree. Verify that the Separate Proposals Summary Screen has been completed and that 7A has been properly completed using that information.
SuppDoc 8a.1 Tot NE (not equal) to Budget Ln 200 Col 4	The total of the detail provided in Supporting Documentation Item 8 for tuition revenue does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement. (This edit applies to regular districts only.)
SuppDoc 8a.1 Tot NE (not equal) to Budget Ln 220 Col 4	The total of the detail provided in Supporting Documentation Item 8 for tuition revenue does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement. (This edit applies to county vocational and special services school districts only.)
SuppDoc 8a.2 Tot NE (not equal) to Budget Ln 252 Col 4	The total of the detail provided in Supporting Documentation Item 8 for other restricted miscellaneous general fund revenues does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.
SuppDoc 8a.3 Tot NE (not equal) to Budget Ln 253 Col 4	The total of the detail provided in Supporting Documentation Item 8 for unrestricted miscellaneous general fund revenues does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.
SuppDoc 8a.4 Tot NE (not equal) to Budget Ln 360 Col 4	The total of the detail provided in Supporting Documentation Item 8 for Other State Aids general fund revenues does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.

ERROR MESSAGE	EXPLANATION
SuppDoc 8b.1 Tot NE (not equal) to Budget Ln 420 Col 4	The total of the detail provided in Supporting Documentation Item 8 for special revenue fund revenues from local sources does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.
SuppDoc 8b.2 Tot NE (not equal) to Budget Ln 430 Col 4	The total of the detail provided in Supporting Documentation Item 8 for special revenue fund revenues from other state sources does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.
SuppDoc 8b.3 Tot NE (not equal) to Budget Ln 500 Col 4	The total of the detail provided in Supporting Documentation Item 8 for special revenue fund revenues from other federal sources does not agree with the summary total included in the advertised revenues for 12-13. The purpose of Supporting Documentation Item 8 is to provide the detail by GAAP account of summary amounts included in the budget statement.
SuppDoc 9 Ln A2 > budget Ln 1670 Col 6	The amount shown in Supporting Documentation Item 9 as the reserved fund balance with purpose beyond 2012-13 is greater than the ending balance in the Legal Reserves column on the recapitulation of balances.
SuppDoc 9 Ln (D1)+(D2) + (D3) \$ > Budget Ln 121	The amount calculated in Supporting Documentation Item 9 as the excess general fund free balance at 6/30/11 that must be included as a source of funds in the 12-13 budget is greater than the sum of the amount included in the 12-13 general fund revenues as budgeted fund balance. If the information on Item 9 is correct, then the 12-13 budgeted fund balance amount must be increased. The amount entered on line 121 cannot be less than the excess general fund free balance appearing on lines (D1), (D2) and (D3).
SuppDoc 12a Sum of Eligible Withd'ls NE Budget Ln 130	The amount shown in Supporting Documentation Item 12a as the Total Eligible Costs Withdrawn does not equal the 12-13 general fund revenue amount on line 130, Budgeted Withdrawal from Capital Reserve for Local Share less Excess Costs. These amounts must agree.
SuppDoc 12a Sum of Excess Withd'ls NE Budget Ln 132	The amount shown in Supporting Documentation Item 12a as the Total Excess Costs Withdrawn does not equal the 12-13 general fund revenue amount on line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs and Other Capital Projects. These amounts must agree.
SuppDoc 12a Ln ____ Elig. Withd'ls > Total Elig. Cost	The withdrawal amount for eligible costs for the applicable line is greater than the eligible cost for that applicable line. The withdrawal amount must be less than or equal to the final eligible cost.
SuppDoc 12a Ln ____ Excess Withd'ls > Total Excess Cost	The withdrawal amount for excess costs/other capital projects for the applicable line is greater than the final excess cost/other capital projects for that applicable line. The withdrawal amount must be less than or equal to the final excess cost/other capital projects.
SuppDoc 12b Line C > 0 <b>“WARNING”</b> edit	Designated deposits to the Capital Reserve account for a specific purpose require completion of the narrative for the specific capital project purpose and advertising a separate Statement of Purpose. <b>Warning edit reports must be submitted with the budget materials.</b>
SuppDoc 12b Ln D \$ NE Budget Ln 7690 Col 4	The amount shown in Supporting Documentation Item 12b as the total deposits does not equal the 12-13 general fund appropriations line 7690, Increase in Capital Reserve. These amounts must agree.
SuppDoc 12b Ln G \$ NE Budget Ln 1670 Col 3	The amount shown in Supporting Documentation Item 12b as the Estimated Balance at 6/30/13 does not equal the Estimated 6/30/13 Balance in the Recapitulation of Balances for Capital Reserve. These amounts must agree.
SuppDoc 12b Ln H \$ < Budget Ln 1655 Col 3	The amount shown in Supporting Documentation Item 12b as the Max. Local Amount is less than the Estimated 6/30/12 Balance in the Recapitulation of Balances for Capital Reserve. The capital reserve fund balance can never be greater than the total local funds needed to implement a district’s approved LRFP.

ERROR MESSAGE	EXPLANATION
SuppDoc 12b Ln H \$ < Budget Ln 1660 Col 3	The amount shown in Supporting Documentation Item 12b as the Max. Local Amount is less than the Amounted Budgeted in 12-13 on the Recapitulation of Balances for Capital Reserve. The 12-13 budgeted capital reserve fund balance can never be greater than the total local funds needed to implement a district's approved LRFP.
SuppDoc 12b Ln H \$ < Budget Ln 1670 Col 3	The amount shown in Supporting Documentation Item 12b as the Max. Local Amount is less than the Estimated 6/30/13 Balance in the Recapitulation of Balances for Capital Reserve. The capital reserve fund balance can never be greater than the total local funds needed to implement a district's approved LRFP.
SuppDoc 14 approved total amount \$ < revised total amount "WARNING" edit	The total of the amounts entered for approved 2011-12 budget on Supporting Documentation Item 14b is less than the amount included in the revised budget as of February 1st. (This edit applies to regular districts only.) <b>Warning edit reports must be submitted with the budget materials.</b>
SD14a 12-13 bud > Lesser of 11-12 Rev Bud or Reg Lim	The administrative per pupil cost for 2012-13 exceeds the lesser of the 2011-12 revised budgeted per pupil amount as of February 1 <sup>st</sup> or adjusted county-approved amounts, if applicable, in accordance with <i>N.J.S.A. 18A:7F-5(c)</i> , and <i>N.J.A.C. 6A:23A-8.3(c)</i> , or the regional amount for the district. Review data entered in the administrative appropriations, and in enrollments. (This edit applies to regular districts.)
SD14 Approved Increase > 11-12 Revised Budget x CPI	The total of the amounts entered on Support Doc 14 as county-approved amounts for 11-12 administrative costs exceeds the 11-12 revised budget as of February 1 <sup>st</sup> , inflated by the greater of 2.5% or CPI. Approved amounts cannot exceed this limit. (This edit applies to regular districts.)
SD14 Approved Increase > 12-13 Reg Lim Costs	The total of the amounts entered on Support Doc 14 as county-approved amounts for 11-12 administrative costs exceeds the 12-13 regional limit amounts. Approved amounts cannot exceed this limit. (This edit applies to regular districts.)
SuppDoc 15b1 \$ total PY PEA NE (not equal) Budget Ln 423	The total of the amount reported in Supporting Documentation Item 15B as the individual program amounts funded with prior year preschool education aid does not agree with the 12-13 summary amount included in the advertised revenues. Item 15B is used to provide the detail of the intended uses of current and prior year preschool education aid. (This edit applies to regular districts only.)
SuppDoc 15b1 \$ total Tuition-Individuals NE (not equal) Budget Ln 416	The total of the amount reported in Supporting Documentation Item 15B as the individual program amounts funded with tuition from individuals does not agree with the 12-13 summary amount included in the advertised revenues. Item 15B is used to provide the detail of the intended uses of Tuition from Individuals. (This edit applies to regular districts only.)
SuppDoc 15b1 \$ total Tuition from LEAs NE (not equal) Budget Ln 417	The total of the amount reported in Supporting Documentation Item 15B as the individual program amounts funded with tuition from other LEAs does not agree with the 12-13 summary amount included in the advertised revenues. Item 15B is used to provide the detail of the intended uses of tuition from other LEAs. (This edit applies to regular districts only.)
SuppDoc 15A Contr to Charter Sch NE Budg Ln 13292	The amount reported as contribution to charter schools on Supporting Documentation Item 15A does not agree with the amount included in the 12-13 appropriations. These amounts must agree. (This edit applies to regular districts only.)
SD 15A Transfer to Gen Fund NE Budg Ln 13293	The amount reported as transfer to General Fund on Supporting Documentation Item 15A does not agree with the amount included in the 12-13 appropriations. These amounts must agree. (This edit applies to regular districts only.)
SuppDoc 15A PS ≤ Budget Ln 511	The total of the amounts budgeted for preschool programs in Supporting Documentation Item 15A is less than or equal to the 12-13 amount included in the advertised revenues for general fund transfer for preschool. (This edit applies to regular districts only.)

ERROR MESSAGE	EXPLANATION
SuppDoc 15A tot \$ NE (not equal)Ln 416 + 417 + 423 + 427 + 511	The total amount shown on Supporting Documentation Item 15A as budgeted use of preschool education aid does not agree with the total of the amounts reflected in the 12-13 Special Revenue Fund revenues as preschool education aid (current and prior year carryover), preschool tuition, and transfers from the general fund. The purpose of Supporting Documentation Item 15A is to provide a summary by program of those revenue sources. (This edit applies to regular districts only.)
SD15A Carryforward < PEA + 416 + 417 + 423 + 511 - 13300	The amount reported on Supporting Documentation Item 15A as Carryover to 2013-14 is less than the amount of total Preschool revenue sources (calculated as Preschool Education Aid in the state aid report, plus amounts budgeted on lines 416, 417, 423, and 511 for tuition, prior year carryover and transfers from general fund), less Preschool appropriations budgeted on line 13300. Districts must report the amount of estimated Preschool Education Aid that will carry forward for use in future years. (This edit applies to regular districts only.)
SuppDoc 15B \$ tot NE (not equal) to SD 15A \$ For that Program	The total of the detail shown in Supporting Documentation Item 15B does not agree with the amount reflected in Item 15A for that program. The purpose of Item 15B is to provide a detail by account number of the amounts listed on Item 15A. Verify that an Item 15B has been completed for each program listed on Item 15A. Adjust either Item 15A or Item 15B as necessary. (This edit applies to regular districts only.)
SuppDoc 15B Line ____ \$ tot NE (not equal to) Budget Amt	The total of the individual program amounts shown in Supporting Documentation Item 15B for this line does not agree with the 12-13 amount included in the Appropriation Detail. The purpose of Item 15B is to provide a detail by program of the amounts summarized in the Special Revenue Fund as preschool education program expenditures. (This edit applies to regular districts only.)
SD15b1 PreK GF Contrib NE (not equal) lines 2507 + 2508	The sum of the General Fund Contribution amounts entered in Preschool programs on SD15b does not equal the amount of the General Fund Contributions in the appropriation detail on lines 2507 and 2508. These amounts must agree.
SD17 emp'ee ____ JobTitle2 not entered	The job title entered on Supporting Documentation item 17a for the listed employee is "Other", but no description of the employee's job title has been entered in the data entry cell for Job Title 2. Employees described as "other" must have a job description entered in Job Title 2 on Supporting Documentation item 17a.
SD17 FTE > 1.0 for emp'ee _____	The FTE entered on Supporting Documentation item 17a for the listed employee is greater than 1.0. An employee's FTE cannot exceed 1.0. Revise the FTE entered on Supporting Documentation item 17a for this employee.
SD17 shared svcs & no county/district code for emp'ee ____	On Supporting Documentation item 17a for the listed employee, the question regarding whether the employee is shared with another district has been answered yes, but no county or district code has been entered for the shared district. This information must be completed. On Supporting Documentation item 17a, select the county code and district code of the district in which the employee is sharing services.
SD17 has no entry for Superintendent <b>"WARNING" edit</b>	The data entered on Supporting Documentation Item #17 does not contain an entry for the Superintendent. Review the information entered on Supporting Documentation item 17a for inclusion of all required personnel. <b>Warning edit reports must be submitted with the budget materials.</b>
12-13 Line 390 < Supp Doc 18 Projection	The amount budgeted for Medicaid Revenue in 12-13 revenue line 390 is less than 90% of the SEMI revenue projection provided by the Department. The amount entered on line 390 can be no less than 90 percent of the revenue projection unless the district on supporting documentation item #18 of the budget statement has selected that it has obtained a waiver or has selected that it has submitted alternative revenue projections.

ERROR MESSAGE	EXPLANATION
SD 18 alternate SEMI projections selected  "WARNING" EDIT	The district has indicated on supporting documentation item 18 that it has either obtained a waiver for SEMI or that an alternate projection has been prepared for the SEMI revenue. When calculating alternate revenue projections, the district must also submit detailed support for their calculation to the Executive County Superintendent in their own format. <b>Warning edit reports must be submitted with the budget materials.</b>
SD18 entry in more than 1 box	Supporting Documentation Item 18 has data entry indicating multiple alternate revenue projection methods. Only one box should be selected on this data entry screen. If the district has received county approval for a waiver, or has received county approval for an alternate revenue projection, then adjust the data entry to check the single box reflecting the district circumstances.
SuppDoc 19 \$ total not equal audited figure	The total of the detail of the 6/30/11 Capital Projects Fund Unreserved Fund Balance reported in Supporting Documentation Item 19 does not agree with the amount reported by the auditor. These amounts must agree. (This edit applies to regular districts only.)
SD20 detail \$ total NE to approp for line _____	The total of the detail shown in Supporting Documentation Item 20 for equipment on the indicated line does not agree with the amount reflected in that appropriations line. The purpose of Item 20 is to provide a detail of equipment by GAAP account number. Verify that Item 20 has been completed for each equipment appropriation line. Adjust Item 20 or the appropriation amount as necessary.
SD20 has no data entered	Supporting Documentation Item 20 has not been prepared, and the district has included amounts in 2012-13 appropriations for equipment in fund 12 (lines 7700 through 8230). If equipment is to be budgeted for 2012-13, enter detailed descriptions of the equipment on Supporting Documentation Item 20. If no equipment is to be budgeted for 2012-13, remove the amounts from the 2012-13 appropriations.
Health Care Costs request & 12-13 Dental=0  "WARNING" EDIT	A tax levy cap adjustment for increase in health care costs has been requested, but no amount has been entered on SFRA calc data entry screen "Request for Automatic Cap Adjustments" line A1 for dental and vision costs included in 12-13 object 270. <b>Warning edit reports must be submitted with the budget materials.</b>
12-13 WD from emergency reserve for Health > 12-13 Line 125	The amount entered in the SFRA calculations for the 12-13 withdrawal from the Current Expense Emergency Reserve used for health care costs exceeds the total amount withdrawn from the reserve recorded on revenue line 125. The portion of the withdrawal for health care costs cannot exceed the total withdrawal. Change either the Health Care Costs adjustment or the revenue amount.
Health Care Costs request & 11-12 Dental=0  "WARNING" EDIT	A tax levy cap adjustment for increase in health care costs has been requested, but no amount has been entered on SFRA calc data entry screen "Request for Automatic Cap Adjustments" line A3 for dental and vision costs included in 11-12 object 270. <b>Warning edit reports must be submitted with the budget materials.</b>
11-12 WD from emergency reserve for Health > 11-12 Line 125	The amount entered in the SFRA calculations for the 11-12 withdrawal from the Current Expense Emergency Reserve used for health care costs exceeds the total amount withdrawn from the reserve recorded on revenue line 125. The portion of the withdrawal for health care costs cannot exceed the total withdrawal. Change either the Health Care Costs adjustment or the revenue amount.
12-13 Dental > Total 12-13 Health Care	On the SFRA calc data entry screen "Request for Automatic Cap Adjustments," line A1 for dental and vision costs included in 12-13 object 270 is greater than the total amount recorded in the 12-13 appropriations for object 270. The amount entered for 12-13 dental should not exceed the total.
11-12 Dental > Total 11-12 Health Care	On the SFRA calc data entry screen "Request for Automatic Cap Adjustments," line A3 for dental and vision costs included in 11-12 object 270 is greater than the total amount recorded in the 11-12 original budget appropriations for object 270. The amount entered for 11-12 dental should not exceed the total.

ERROR MESSAGE	EXPLANATION
Registered for Use of Banked Cap & Not at Cap	On Supporting Documentation Item 0 data entry screen, the district has registered for use of banked cap in 12-13, but the district has not recorded a general fund tax levy on 12-13 revenue line 150 which is greater than the current year cap calculation without regard to banked cap. Districts must fully utilize all current year cap adjustments before requesting the use of banked cap. This edit compares the amount on 12-13 revenue line 150 to the total of lines A through E on the Tax Levy Cap report, and if line 150 is not greater than the sum, then the district may not register for use of banked cap.

**Edits for Estimated Tuition Calculation (These edits apply only to regular school districts including SBB districts)**

ERROR MESSAGE	EXPLANATION
ADE Wksheet: District Projection NE DOE Projection for Prg _____  "WARNING" EDIT	For the indicated program, the total Average Daily Enrollment (ADE) entered by the district does not equal the ADE calculated by the DOE. These amounts must agree unless a different amount is agreed upon by the Executive County Superintendent and an explanation is provided. <b>(This edit will appear between asterisks on the edit report that must be submitted with the budget materials.)</b>
ADE and/or Est Tuition Wksheet – Direct Costs Without ADE for Prg _____  "WARNING" EDIT	For the indicated program, 11-12 costs are included in Section I (teachers salaries for regular ed or total direct expenses for special ed) on the Estimated Tuition Rate Worksheet for the applicable program but there is no ADE data. <b>(This edit will appear between asterisks on the edit report that must be submitted with the budget materials.)</b>
District Choice tot Approps. \$ for Col _____ NE Budgeted Approps.  "WARNING" EDIT	For the indicated appropriation, the total allocated 11-12 cost does not agree to the total budgeted appropriation. If these amounts do not agree the calculation defaults to an ADE ratio instead of the allocated costs. <b>(This edit will appear between asterisks on the edit report that must be submitted with the budget materials.)</b>

**Edits for the Certification of School Taxes (A4F)**

ERROR MESSAGE	EXPLANATION
A4F General Fund 2012 Levy < 50% of Amount Cert	The amount shown in column 4 of the Form A of the A4F as the portion of the 2012-13 certified general fund tax levy to be raised in 2012 is less than 50% of the amount certified. Verify that the correct tax levy is reflected on line 150 of the Advertised Revenues and that the amount to be raised in 2012 is at least 50% of the amount certified. (This edit applies to regular districts only.)
A4F General Fund 2012 Levy > 100% of Amount Cert	The amount shown in column 4 of the Form A of the A4F as the portion of the 2012-13 certified general fund tax levy to be raised in 2012 is greater than 100% of the amount certified. Verify that the correct tax levy is reflected on line 150 of the Advertised Revenues and that the amount to be raised in 2012 does not exceed the amount certified. (This edit applies to regular districts only.)

ERROR MESSAGE	EXPLANATION
A4F General Fund 2012-13 NE Ln 150	The amount shown in column 2 of the Form A of the A4F as the total amount necessary for the 2012-13 general fund is greater than the amount certified. Verify that the correct tax levy is reflected on line 150 of the Advertised Revenues. If tax levy is correct, revenues changed subsequent to completing the A4F. Access the A4F and print. (This edit applies to regular districts only.)
A4F Debt Service 2012 Levy > 100% of Amt Cert	The amount shown in column 4 of the Form A of the A4F as the portion of the 2012-13 certified debt service fund tax levy to be raised in 2012 is greater than 100% of the amount certified. Verify that the correct tax levy is reflected on line 550 of the Advertised Revenues and that the amount to be raised in 2012 does not exceed the amount certified. (This edit applies to regular districts only.)
A4F Debt Service 2012-13 NE Ln 550	The amount shown in column 2 of the Form A of the A4F as the total amount necessary for the 2012-13 debt service fund is greater than the amount certified. Verify that the correct tax levy is reflected on line 550 of the Advertised Revenues. If tax levy is correct, revenues changed subsequent to completing the A4F. Re-access and print the A4F. (This edit applies to regular districts only.)
A4F Debt Service Premerge 2012 Levy > 100% of Amt Cert	The amount shown in column 4 of the Form A of the A4F as the portion of the 2012-13 certified debt service fund premerge tax levy to be raised in 2012 is greater than 100% of the amount certified. Verify that the correct tax levy is reflected on line 555 of the Advertised Revenues and that the amount to be raised in 2012 does not exceed the amount certified. (This edit applies to districts which merged with non-operating districts only.)
A4F Debt Service Premerge 2012-13 NE Ln 555	The amount shown in column 2 of the Form A of the A4F as the total amount necessary for the 2012-13 debt service fund does not match the amount certified. Verify that the correct tax levy is reflected on line 555 of the Advertised Revenues. If tax levy is correct, revenues changed subsequent to completing the A4F. Re-access and print the A4F. (This edit applies to districts which merged with non-operating districts only.)
A4F Form B Col 6 NE to A4F Form A Ln 5 plus Ln 6	The total of the amounts shown on lines 5 and 6 of the Form A of the A4F does not agree with the amount shown in the adjustment column of the A4F Form B. (This edit applies to regional districts only.)

#### Edits for SBB Districts – District-Wide and School-Based Budgets

ERROR MESSAGE	EXPLANATION
Sum of SBB 11-12 Line 665 Amounts not equal to 11-12 Line 9466	The total of the amounts reported in the individual blended resource school-based budgets revenues as General Fund Contribution does not equal the amount included in the Appropriation Detail of the district-wide budget as the General Fund Contribution to SBB. These amounts must agree.
Sum of SBB 11-12 Line 670 Amounts > 0 <b>“WARNING” edit</b>	The total of the amounts reported in the individual blended resource school-based budgets revenues as Early Childhood Program Aid – Prior Year Carryover in 11-12 is greater than zero. All Early Childhood Program Aid should have been utilized in previous years. <b>Warning edit reports must be submitted with the budget materials.</b>
Sum of SBB 11-12 Line 700 Amounts not equal to 11-12 Line 9651	The total of the amounts reported in the individual blended resource school-based budgets revenues as Other Restricted State Entitlements does not equal the amount included in the Appropriation Detail of the district-wide budget as the Contribution to SBB – Other State Projects. These amounts must agree.
Sum of SBB 11-12 Line 760 Amounts not equal to 11-12 Line 9731	The total of the amounts reported in the individual blended resource school-based budgets revenues as Total From Restricted Federal Sources does not equal the amount included in the Appropriation Detail of the district-wide budget as the Contribution to SBB – Other Federal Projects. These amounts must agree.

ERROR MESSAGE	EXPLANATION
SBB 11-12 Line 765 for ___ Loc not equal to SBB 11-12 Line 9470	The Total SBB Resources and School Based Budget Grand Total appropriations amounts reported in the blended resource school-based budget for the location do not agree. These amounts must agree. An adjustment may be necessary to the budgeted general fund contribution or prior year encumbrances if the other revenue amounts are correct.
Sum of SBB 12-13 Line 665 Amounts not equal to 12-13 Line 9466	The total of the amounts reported in the individual blended resource school-based budgets revenues as General Fund Contribution does not equal the amount included in the Appropriation Detail of the district-wide budget as the General Fund Contribution to SBB. These amounts must agree.
Sum of SBB 12-13 Line 700 Amounts not equal to 12-13 Line 9651	The total of the amounts reported in the individual blended resource school-based budgets revenues as Other Restricted State Entitlements does not equal the amount included in the Appropriation Detail of the district-wide budget as the Contribution to SBB – Other State Projects. These amounts must agree.
Sum of SBB 12-13 Line 760 Amounts not equal to 12-13 Line 9731	The total of the amounts reported in the individual blended resource school-based budgets revenues as Total From Restricted Federal Sources does not equal the amount included in the Appropriation Detail of the district-wide budget as the Contribution to SBB – Other Federal Projects. These amounts must agree.
SBB 12-13 Line 765 for ___ Loc not equal to SBB 12-13 Line 9470	The Total SBB Resources and School Based Budget Grand Total appropriations amounts reported in the blended resource school-based budget for the location do not agree. These amounts must agree. An adjustment may be necessary to the budgeted general fund contribution if the other revenue amounts are correct.