Check Routines

Exhibit A-1   1000 + 1700 = 2000 + 2600 + 3000 for all columns
1260 in the Last Column must be zero.
1210 should be zero in most cases

Exhibit B-1   3000 on A1 = Ending Net Position (NE) on B1 for the Governmental,
Business Type Activities and the Total columns.
71 must be zero.

Exhibit C-1   1000A (Total Assets + Total Deferred Resource Outflows) = 4000 (Total
Liabilities + Total Deferred Resource Inflows + Total Equities) for each
column.

Exhibit C-2Beginning Fund Balance = 3000 on C1, Total Gov. Column
Ending Net Position = 3000 on A1, Total Governmental Column

Exhibit C-33000 on C1 = 3000 on C-3 for each column

Exhibit C-4   Beginning row Change in Fund Balance = 0100 change in fund balance on
C3 for Total Governmental Funds.
Ending Change in Net Position on C-4 = CN – Change in Net Position
on B1 for Total Governmental Funds.

Exhibit C-5 (G1)   Total Revenues in Actual Col. = Total Revenues on C-3 for GF.
Total Expenditures in Actual Col. = Total Expenditures - C-3 GF
Ending Fund Balance in Actual Col. = End. FB on C-3 for GF.

Exhibit D-1   Total Assets + Total Deferred Resource Outflows = Total Liabilities + Total
Deferred Resource Inflows + Total Net Position - all columns

Exhibit D-2   Total Net Position on D-1 = Total Net Position on D-2 for all columns

Exhibit D-3   Cash on D-1 = Cash and Cash Equivalents on D-3 for each column
Net Cash for Operating Activities = Net Cash in Reconciliation Section for
each column
Operating Income/Loss on D-2 = Operating Income/Loss on D3 for each
column.

Exhibit E-1   Total Assets + Total Deferred Resource Outflows = Total Liabilities + Total
Deferred Resource Inflows + Total Net Position - all columns

Exhibit E-2   Total Net Position on E-1 = Total Net Position on E-2 for all columns

Exhibit H-1   Total Assets and Deferred Resource Outflows = Total Liabilities and Deferred Resource Inflows + Total Equities for all columns

                    Total Column Assets = Assets in Nonmajor Gov. Fds Column C1
                    Total Column Liabilities = Liabilities in Nonmajor Fds Col., C1
                    Total Fund Balance = 3000 in Nonmajor Fds. Col, C1

Exhibit H-2   Total Fund Balance on H2 = Total Fund Balance on H1 each col.
                    Total Column Revenues = Revenues in Nonmajor Gov. Fds, C3
                    Total Col. Expenditures = Expenditures in Nonmajor Fds, C3
                    Total Fund Balance = Fund balance in Nonmajor Fds, C3

Exhibit H-3   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

                    Total Column Assets = 1000 , Total Internal Service Funds, D1
                    Total Column Liabilities = 2000, Total Internal Service Fds, D1
                    Total Column Net Position = 3000, Total Internal Service Fds, D1

Exhibit H-4   3000, Net Position on H-4 = 3000, Net Position on H-3, each column

                    Total Column Revenues = Revenues, Total ISF, on D-2
                    Total Column Expenses = Expenses, Total ISF, on D-2
                    Total Column Net Position = Net Position, Total ISF, on D-2

Exhibits H-5   Cash and Cash Equivalents on H-5 = Cash on H-3 for each column
             Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
             Operating Income on H-5 = Operating Income on H-4 each column
             Total Cash from Operations, H-5 = Cash from Operations, ISFs, D3
             Total Cash & Equivalents,H-5 = Cash & Equivalents, ISFs, D3

Exhibit H-6   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

                    Total Column Assets = 1000 , Nonmajor Enterprise Funds, D1
                    Total Column Liabilities = 2000, Nonmajor Enterprise Funds, D1
                    Total Column Net Position = 3000, Nonmajor Enterprise Funds, D1

Exhibit H-7   3000, Net Position on H-4 = 3000, Net Position on H-6, each column
             Total Column Revenues = Revenues, NonMaj Enterprise, on D-2
             Total Column Expenses = Expenses, NonMaj Enterprise, on D-2
             Total Column Net Position = Net Position, NonMaj Enterprise, on D2

Exhibit H-8   Cash and Cash Equivalents on H-8 = Cash on H-6 for each column
             Net Cash for Operating Activities = Net Cash in Reconciliation Section for each column
             Operating Income on H-8 = Operating Income on H-7 each column

Total Cash from Operations, H-8 = Cash from Operations, NM Enterprise Funds, D3

Total Cash & Equivalents, H-5 = Cash & Equivalents, NM Enterprise Funds, D3

Exhibit H-9   Custodial Funds Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

Total Column Assets = Total Assets for Custodial Fund Column Exhibit E1
Total Column Liabilities + Inflows = Liabilities + Inflows, Total Custodial Fundst, E1
Total Column Net Position = Net Position, Total Custodial Funds, E1

Exhibit H-10   Total Net Position on H-10 = Total Net Position on H-9 all columns
Total Column Ending Net Position = Ending Net Position, total Custodial Funds, E2

Exhibit H-11   Total Assets + Deferred Resource Outflows = Total Liabilities + Deferred Resource Inflows + Total Net Position for all columns

Total Column Assets + Outflows = Assets + Outflows, Total Private Purpose Trust, E1
Total Column Liabilities + Inflows = Liabilities + Inflows, Total Priv. Purpose Trust, E1
Total Column Net Position = Net Position, Total Priv. Purpose. Trust, E1

Exhibit H-12   Total Net Position on H-12 = Total Net Position on H-11 all columns
Total Column Ending Net Position = Ending Net Position, total Private Purpose Trust Funds, E2

Exhibit J-1   Ending Balance of Taxes Receivable on J1   = 1220 on C1
Ending Balance of Taxes Receivable on J1   = 1220 on A1