

Revised 08/10/2021

Original: _____

Amendment: _____

DESK REVIEW FY 2022 ANNUAL BUDGET

Reviewed by: _____

LEA _____

Date reviewed: _____

CLB No. _____

Date approved: _____

REVIEW ITEM	YES	NO	N/A
1. <u>Cover Page</u> - Are all items filled in and are signatures “original”?	Y	N	N/A
2. <u>Budget Summary</u> - Do amounts agree with the electronic file?	Y	N	N/A
3. <u>Attachments</u> –			
A. Are Millage rates included? <i>(N/A for Start-up Charter Schools)</i>	Y	N	N/A
B. Are Salary Schedules based on 187 days included?	Y	N	N/A
C. Are Salary Schedules based on 189 days included? <i>(Math and Science Teacher Program)</i>	Y	N	N/A
D. Do Teacher Salary Schedules reflect at least 100% of State Minimum Salary Schedule? <i>(N/A for Start-up Charter Schools)</i>	Y	N	N/A
E. Is CNP Verification and Certification included?	Y	N	N/A
4. <u>Budget Edits (automated)</u> - Have exceptions been analyzed and resolved?	Y	N	N/A
A. <u>Foundation Program</u>			
1. Revenues (11-4-1110, Fund Source 1110, appr year 0) must equal the amount allocated by the State.	Y	N	N/A
2. If current units funds are budgeted, (11-4-1120-XXX-XXXX-1110-0), the amount budgeted must equal the State allocation amount. <i>Note that these do not have to be budgeted with the original budget submission.</i>	Y	N	N/A
3. Additional 1% of salary allocation per Act 97-238 (11-4-1530-XXX-XXXX-1110-0) must equal amount calculated by the State.	Y	N	N/A
4. Local revenues calculated at 10.0 mills ((11-4-6010 thru 6590, (Fund Source 1110), appr year 0)) must equal amount calculated by the State.	Y	N	N/A
5. Foundation expenditures (11-5-XXXX-XXX-XXXX-1110-0) must equal revenues budgeted for foundation program (11-4-XXXX-XXX-XXXX-1110-0).	Y	N	N/A

	YES	NO	N/A
6. a. Expenditures for salaries (11-5-Function Codes 1000-2999 and Object Codes 010-099 Fund Source 1110, appr year 0) must be equal to or greater than the amount calculated by the State. <i>(If object 112 is funded from 1110 please include in this edit check.) (N/A for Start-up Charter Schools)</i>	Y	N	N/A
b. Expenditures for instructional salaries and benefits (11-5(1000-2999), obj 010-299, f.s.1110) must be at least equal to or greater than the total of the foundation program calculation for salaries, foundation calculation for benefits, and the 1% of salary allocation per Act 97-238. <i>(N/A for Start-up Charter Schools)</i>	Y	N	N/A
7. Expenditures for student materials (XX-5, appr year 0, special use code 0001) must be equal to or greater than the amount calculated by the State. *	Y	N	N/A
8. Expenditures for textbooks/digital resources (XX-5- appr year 0, special use code 0002) must be equal to or greater than the amount calculated by the State. *	Y	N	N/A
9. Expenditures for technology (XX-5- appr year 0, special use code 0003) must be equal to or greater than the amount calculated by the State. *	Y	N	N/A
10. Expenditures for professional development (XX-5-2215, appr year 0, special use code 0004) must be equal to or greater than the amount calculated by the State. *	Y	N	N/A
11. Expenditures for library enhancement (XX-5-2220, appr year 0, special use code 0005) must be equal to or greater than the amount allocated by the State. *	Y	N	N/A
* Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.			
12. Has CNP transfer from (11-5-9910-920-XXXX-1110, 6001-0-9700-0034) and transfer to (12-4-9210-cccc-5101-0-0000-0034) been budgeted? <i>Note: This coding is an exception to the requirement that fund sources remain the same when transferred between fund types!</i>	Y	N	N/A

B. Transportation Operational

1. Revenues (11-4-1310-XXX-XXXX-1310-0) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-1310-0) must balance to revenues (11-4-1310-XXX-XXXX-1310-0).	Y	N	N/A
3. Expenditures in fund source 1310 must be coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183-4184, 4186 or 4190.	Y	N	N/A

	YES	NO	N/A
C. <u>Transportation Fleet Renewal</u>			
1. Revenues (13 or 14-4-1320-XXX-XXXX-1320-0) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures can only be spent on new buses or debt service for new bus purchases (14-5-(4120-4130)-531-XXXX-1320) or (13/14-(8000-8999) -(610-619/930-939)-XXXX-1320) <i>Fleet renewal funds are to retain 1320 fund source, even if transferred between fund types 13 and 14. (Transfers between 13 and 14 will require an exception for the critical error.)</i>	Y	N	N/A
3. Expenditures (13 or 14-5-XXXX-XXX-XXXX-2256-0) must not be greater than original allocation minus expenditures from 2013-2020. (Anniston City)	Y	N	N/A
4. Expenditures can only be spent on new buses or debt service for new bus purchases (13 or 14-5-4120 thru 4130 or 8000 thru 8999-531, 610-619, or 930-939-XXXX-2256). <i>Fleet renewal bond Funds are to retain 2256 fund source, even if transferred between Fund types 13 and 14. (Transfers between 13 and 14 will require an exception for the critical error.)</i>	Y	N	N/A
D. <u>Capital Outlay</u>			
1. Revenues (13 or 14-4-2120-XXX-XXXX-2120-0) must equal the amount allocated by the State.	Y	N	N/A
2. Local revenues or local payments on behalf ((13 or 14)-4-(6010-6590, 8430)-XXX-XXXX-2120-0) must be => amount calculated on the State allocation sheet under Capital Purchases Local Funds OR expenditures for local debt service (XX-5-(8000-8999) -(931,932)-9200-6XXX, 8430-X-9200-0030) must be => amount calculated on State allocation sheet under Capital Purchases Local Funds.	Y	N	N/A
3. Are Public School Capital Outlay funds expended for Capital Projects, Debt Service, or insurance on buildings? If not, is the amount reflected on the Flexibility Form? <i>Public School Funds are to retain 2120 Fund Source, even if funds are transferred between Fund Types 13 and 14.</i>	Y	N	N/A
4. a. If LEA has leveraged Capital Funds, are these funds budgeted in 13 or 14-4-2120-000-0000-8410-0-0000-0000?	Y	N	N/A
b. Are debt expenditures for leveraged Capital funds budgeted in 13 or 14-5-8100-(931, 932)-9200-8410-0-9200-0000?	Y	N	N/A

	YES	NO	N/A
5. a. If LEA has Capital Purchase GAP Coverage, are these funds budgeted in 14-4-2120-000-0000-8411-0-0000-0000?	Y	N	N/A
b. Are expenditures for GAP coverage budgeted in 14-5-XXXX-(395)-XXXX-8411-0-XXXX-XXXX?	Y	N	N/A
6. a. If LEA has leveraged Capital Funds (QSCB), are these funds budgeted in 13 or 14-4-2120-000-0000-9116-0-0000-0000?	Y	N	N/A
b. Are debt expenditures for leveraged Capital funds (QSCB) budgeted in 13 or 14-5-8100-932-9200-9116-0-9200-0000?	Y	N	N/A
E. <u>At Risk (fund source 1410)</u>			
1. Revenues (11-4-1410-000-XXXX-1410-0-0000-XXXX) must equal the amount allocated by the state.	Y	N	N/A
2. Expenditures ((11-5-XXXX-XXX-XXXX-1410-0-(1700, 1810, 4600, or 8XXX) -XXXX)) must balance to revenues.	Y	N	N/A
F. <u>School Nurses Program (at least one nurse per system)</u>			
1. Revenues (11-4-1220-000-XXXX-1220-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-2140-XXX-XXXX-1220-0-XXXX-XXXX) must balance to revenues. (Expenditures must be to 2140 function.)	Y	N	N/A
3. Must have some expenditures (11-5-2140-121-XXXX-1220-0-XXXX-XXXX must be greater than zero) in object code 121 (registered nurse).	Y	N	N/A
G. <u>Technology Coordinator</u>			
1. Revenues (11-4-1221-000-XXXX-1221-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-1221-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
H. <u>Career Tech O & M</u>			
1. Revenues (11-4-1222-000-XXXX-1222-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A

	YES	NO	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-1222-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
3. Have all expenditures been coded using program codes 1661, 1664, or 3000-3999?	Y	N	N/A
4. Are expenditures only for Purchased Services and Materials and Supplies limited to object codes 340-343, 360, 363, 380, 382-383, 390-391, 394, 410-414, 419, 420-425, 429, 490-497, 499, 540-543, 545, and 589? <i>(Use of additional codes must be approved by Jennifer Burt)</i>	Y	N	N/A
I. <u>Alabama Reading Initiative</u>			
1. Revenues (11-4-1230-000-XXXX-1230-0-0000-XXXX) must equal the amount allocated by the State. <i>(If allocation has not been calculated, these funds should not be budgeted).</i>	Y	N	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-1230-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
J. <u>English as a Second Language (State)</u>			
1. Revenues (11-4-1252-000-XXXX-1252-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-1252-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
K. <u>Career Tech Initiative Grants (Agriscience Extended Contracts) (Fund Sources 1280-1283)</u>			
1. Revenues (11-4-(1280-1283)-000-XXXX-(1280-1283)-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-XXXX-XXX-XXXX-(1280-1283) -0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
3. Does program application budget page agree with the electronic budget file ? (Non-automated)	Y	N	N/A
L. <u>Pre School (State)</u>			
1. Revenues (11-4-1520-000-XXXX-1520-0-0000-XXXX) must equal the amount allocated by the State.	Y	N	N/A
2. Expenditures (11-5-9140-XXX-XXXX-1520-0-4712-XXXX) must balance to revenues.	Y	N	N/A

	YES	NO	N/A
M. Transfers In (XX-4-9210, 9220, 9230, 9240-9243) must equal Transfers Out (XX-5-9910-920, 922, 923, 924).	Y	N	N/A
N. There are no transfers in or transfers out coded in State Fund Sources except those mandated by law; i.e. CNP transfer from foundation program.	Y	N	N/A
O. Indirect Cost In (XX-4-9010) must equal Indirect Cost Out (XX-5-XXXX-910).	Y	N	N/A
P. Expenditures for Career/Technical Education from <u>State</u> funds (XX-5-XXXX- XXX-XXXX- (1000-2999)-X-3XXX/1664-XXXX) must be \geq Career/Technical expenditures for 1995. Can meet by total expenditure or per capita expenditures being \geq 1995 expenditures. (N/A for Charter Schools)	Y	N	N/A
Q. There are no expenditures for salaries and benefits (Object Codes 001-299) coded in Local School Fund Sources (7101 thru 7999).	Y	N	N/A
R. All expenditures must have a fund type, account code, object, cost center, fund source, appropriation year, and program code. If account type = 5, then fund type, account code, object, cost center, fund source, and program cannot be 0000.	Y	N	N/A
S. All revenues must have a fund type, account code, fund source and appropriation year code. If account type =4, then fund type, account code and fund source cannot be 0000.	Y	N	N/A
T. <u>Child Nutrition Program</u>			
1. Expenditures in fund sources 5101 coded to 12-5-3100-3999, 4210, 9340, 9341-XXX-XXXX-5101-5199- 0-XXXX-XXXX including indirect cost? Exception: Preapproved Capital Outlay coded XX-5-7XXX-515-XXXX-5101-5199-0-8420-XXXX	Y	N	N/A
2. CNP expenditures (fund source 5101) budgeted using program code 8420.	Y	N	N/A
3. LEA is not using object code 462 (USDA Donated Food).	Y	N	N/A
4. CNP funds are not budgeted for short-term debt service (object 610-619, fund source 5101).	Y	N	N/A
5. CNP funds are not budgeted for long-term debt service (object 930-939, fund source 5101).	Y	N	N/A
6. CNP funds are not budgeted to pay claims against the LEA (object 960-969, fund source 5101).	Y	N	N/A

	YES	NO	N/A
7. CNP funds are not budgeted for Real Property (object 510-519, fund source 5101). <i>Exception: Object 515 is allowed with prior written approval of State CNP Program Coordinator.</i>	Y	N	N/A
8. No expenditures for CNP salaries or fringe benefits are paid from foundation or local fund sources (should not have function code 4210, object codes 001-299, fund source 1110, 6000-7999).	Y	N	N/A
9. Expenditures not budgeted for Buildings or Building/Land Improvements Less Than \$50,000 (object 701-704, fund source 5101) <i>Exception: Object 704 is allowed with prior written approval from State CNP Program Coordinator.</i>	Y	N	N/A
10. CNP funds are not budgeted for Capitalized Equipment (object 540-590, fund source 5101) without prior written approval from State CNP Program Coordinator.	Y	N	N/A
11. LEA is not using revenue code 5170 or fund source 5170. <i>Exceptions: only systems that anticipate providing Summer Feeding should use this code. Does not apply to Seamless Summer.</i>	Y	N	N/A
12. Revenue for a la carte (12-4-6730) budgeted (not equal to zero).	Y	N	N/A
13. Must have CNP reimbursement revenue budgeted (12-4-5110, fund source 5101 cannot be zero. (Exception: Mountain Brook and Pike Road)	Y	N	N/A
14. School Lunch Program revenue budgeted (revenue 5110-5120, fund source 5101) Note: LEA's (<i>Exception: Mountain Brook and Pike Road</i>) will be required to have an account balance for Intergovernmental Receivable (0134) for CNP funds earned but not received beginning with FY 2004 General Purpose Financial Statements.	Y	N	N/A
15. Must have Daily Sales – Lunch revenue budgeted 12-4-6710, fund source 5101 cannot be zero. (LEA may not have if near 100% free and reduced)	Y	N	N/A
16. School Breakfast Program revenue budgeted (revenue 5130-5135, fund source 5101)	Y	N	N/A
17. After School Snack Program revenue budgeted (revenue 5125, fund source 5101)	Y	N	N/A
18. Food Donation Program revenue budgeted (revenue 5160, fund source 5101 or 5170)	Y	N	N/A

	YES	NO	N/A
19. Summer Food Service Program revenue budgeted (revenue 5170, fund source 5170). (<i>Only if the system is planning to provide Summer Feeding</i>)	Y	N	N/A
20. Child and Adult Care Food Donation Program revenue budgeted (revenue 5199, fund source 5199).	Y	N	N/A
21. CNP Rebates – USDA Donated Foods and State-Wide Purchasing revenue budgeted (revenue 8993, fund source 5101 or 5170)	Y	N	N/A
22. Do CNP Fund Sources 5101-5199 have positive fund balances?	Y	N	N/A

The following items are not “automated” edits, but these items will be checked during the review of the budget:

5. **Budget Soundness**

A. Does budget fairly represent the expected revenues? Revenues budgeted for FY22 should be consistent with state/federal allocations and prior years’ local revenues.	Y	N	N/A
B. Does budget reflect available funds to cover budgeted expenditures? (no deficit fund balances)	Y	N	N/A
C. Is the budget prepared using valid codes and combination of codes in accordance with the <u>Financial Planning, Budgeting and Reporting System for Alabama Public Schools? *</u>	Y	N	N/A
D. Are the FY22Original Budget beginning fund balances reasonable when compared to the FY21 Final Amendment ending fund balances? Are the FY22 Final Amendment beginning fund balances reasonable when compared to the FY21 approved GPFS actual ending balances? (<i>Differences due to audit adjustments must be provided to your Accountant for review.</i>)	Y	N	N/A
E. Are local school funds included in budget (fund source 7101 through 7599)?	Y	N	N/A
F. Are Conversion Charter Schools cost centers included in budget?	Y	N	N/A
G. Does budget reflect only accounts with a normal account balance?	Y	N	N/A
H. Is indirect cost budget (6910-910) in accordance with approved restricted rate for federal funds? (<u>LEA should pull the “Indirect Cost Earned vs. Budgeted” report to verify requirement is met.</u>)	Y	N	N/A

	YES	NO	N/A
6. <u>Every Student Succeeds Act Consolidated Application</u>			
A. <u>(All Programs)</u>			
1. Transfer of funds: (as listed in e-Gap application)			
a. Are all “transfers in” coded with the correct Revenue Codes? (Revenue Codes 9240-9243)	Y	N	N/A
b. Do transfers out (object code 924) equal transfers in? <i>Note: Transfers out are not allowed from Title I Funds.</i>	Y	N	N/A
2. Do the amounts listed in the e-GAP application as “Allocation FY 22” agree with the allocation amounts?	Y	N	N/A
3. Do any carryover amounts agree with the actual carryover as approved in the FY 21 GPFS?	Y	N	N/A
4. Is carryover budgeted under appropriation year “0” for all Fund Sources other than 4110 (Title I, Part A)?	Y	N	N/A
5. Does total amount budgeted in each fund source agree with the “total funds budgeted” in the e-GAP application?	Y	N	N/A
6. Analyze budget detail to determine if:			
a. Salaries budgeted agree with Staff information in the Program Applications according to positions, FTE’s, and correct coding - coded correctly?	Y	N	N/A
b. Are employee benefits budgeted in line with Salary budgeted, and current rates?	Y	N	N/A
c. Does equipment budget agree with equipment listed in program applications?	Y	N	N/A
7. Staff indicated and proposed equipment acquisitions appear to be necessary and reasonable in accordance with allowable costs to program and as outlined in narrative and/or activities indicated in applications.	Y	N	N/A
8. No ESSA funds have been budgeted for capital outlay building improvement (function codes 7000-7999).	Y	N	N/A
9. No ESSA funds have been budgeted for Debt Service (function codes 8000-8999).	Y	N	N/A

	YES	NO	N/A
B. Title I, Part A (Fund Source 4110)			
1. a. If LEA allocation is greater than \$500,000, is at least 1% budgeted for Parent and Family Engagement (Function Code 2190)? <i>(Manual Check)</i>	Y	N	N/A
b. If LEA allocation is greater than \$500,000, is 90% of the 1% required for Parent and Family Engagement (Function Code 2190) coded to local school cost centers? <i>(Manual Check)</i>	Y	N	N/A
c. If LEA allocation is greater than \$500,000, is 10% of the 1% required for Parent and Family Engagement (Function Code 2190) coded to a pooled cost center as a District Initiative? <i>(Manual Check)</i>	Y	N	N/A
2. Are budgeted expenditures for Administrative cost within the 15% limit (Function 6000-6999)? <i>(NOTE: All administrative paid personnel should be coded to 6XXX function code and included in this 15% limit)</i>	Y	N	N/A
3. Are <u>ALL</u> costs at targeted assistance schools budgeted using Program Code 1810?	Y	N	N/A
4. Is the budget for non-public schools (Function Code 9200/Program Code 4900) equal to or greater than the Service to Private Schools Proportional Share allocation?	Y	N	N/A
5. Is the amount in e-Gap for carryover/additional funds under the Total Title I Adjusted Allocation on the set asides page only the amount going to the local schools ? <i>(does not include district initiatives)</i>	Y	N	N/A
6. Do expenditures in fund source 4110, appropriation year 0 equal revenues In fund source 4110, appropriation year 0?	Y	N	N/A
7. Do expenditures in fund source 4110, appropriation year 1 equal revenues In fund source 4110, appropriation year1?	Y	N	N/A
8. Are other set-asides in the e-GAP application budgeted using the following specified codes? <i>(Set asides should be under a central office cost center – exception: Parent and Family Engagement)</i>			
a. Administrative Expenditures – Function Code 6XXX	Y	N	N/A
b. Indirect Cost – Function Code 6910, Object Code 910	Y	N	N/A
c. Professional Development – Function Code 2215	Y	N	N/A
d. Neglected – Program Code 1850	Y	N	N/A
e. Delinquent – Program Code 1890	Y	N	N/A
f. English Language Acquisition – Program Code 1851	Y	N	N/A
g. Parent and Family Engagement – Function Code 2190	Y	N	N/A
h. Migrant – Program Code 1852	Y	N	N/A
i. Homeless – Program Code 1750	Y	N	N/A
j. Comprehensive Support and Targeted Support – Program Code 1815	Y	N	N/A

	YES	NO	N/A
k. Transportation for Public Choice and Foster Care – Function Code 4XXX	Y	N	N/A
9. School Allocation PPA List –			
a. Does the Title I budget for a specific school cost center equal the total amount of the Public Allocation Amount (Column G) plus the 90% portion for that cost center ?	Y	N	N/A
b. Is the Title I budget for a specific school cost center Parent and Family engagement (Function Code 2190) equal to or greater than the e-Gap PPA 90% portion column for that cost center ? (Column H)	Y	N	N/A
10. Does the budget adequately represent program activities listed in the application?	Y	N	N/A
C. <u>Title I Part C - Migrant</u> (Fund Source 4115)			
1. Are the budgeted expenditures for administrative cost within the 5% limit (Function 6000-6999)?	Y	N	N/A
2. Does the budget adequately represent program activities listed in the application?	Y	N	N/A
3. Do expenditures in fund source 4115, appropriation year 0 equal revenues In fund source 4115, appropriation year 0?	Y	N	N/A
D. <u>Title I, Part D – Neglected and Delinquent</u> (Fund Source 4116)			
1. If the LEA is receiving an allocation for Delinquent children, are expenditures for these students budgeted using Program Code 1890?	Y	N	N/A
2. Do the budgeted expenditures for administrative costs equal 0%? (Function 6000-6999)	Y	N	N/A
3. Does the file coding adequately represent program activities listed in the application?	Y	N	N/A
4. Do expenditures in fund source 4116, appropriation year 0 equal revenues In fund source 4116, appropriation year 0?	Y	N	N/A
E. <u>Title II, Part A – Teacher Quality</u> (Fund Source 4130)			
1. Are the budgeted expenditures for administrative cost within the 5% limit (Function 6000-6999)? <i>NOTE: Exclude function code 6430 for HQT recruitment incentives from calculation.</i>	Y	N	N/A

	YES	NO	N/A
2. Does file coding adequately represent program activities listed in the application?	Y	N	N/A
3. Do expenditures in fund source 4130, appropriation year 0 equal revenues In fund source 4130, appropriation year 0?	Y	N	N/A
F. <u>Title III, Part A – English Language Acquisition</u> (Fund Source 4150)			
1. Are the budgeted expenditures for administrative cost within the 2% limit (Function 6000-6999)?	Y	N	N/A
2. Does file coding adequately represent program activities listed in the application.	Y	N	N/A
3. If a portion of the allocation is for immigrant students, are all immigrant expenditures coded to special use code “0073”?	Y	N	N/A
4. Do expenditures in fund source 4150, appropriation year 0 equal revenues In fund source 4150, appropriation year 0?	Y	N	N/A
G. <u>Title V, Part B Rural Education Initiative</u> (Fund Source 4180)			
1. Are the budgeted expenditures for administrative cost within the 5% limit? (Function 6000-6999)	Y	N	N/A
2. Does file coding adequately represent program activities listed in the application?	Y	N	N/A
3. Do expenditures in fund source 4180, appropriation year 0 equal revenues In fund source 4180, appropriation year 0?	Y	N	N/A
H. <u>Title I, Part A – School Improvement</u> (Fund Source 4120)			
1. Does the total amount budgeted agree with amount shown on the program application?	Y	N	N/A
2. Does file coding adequately represent program activities listed in the application?	Y	N	N/A
3. Do expenditures in fund source 4120, appropriation year 0 equal revenues In fund source 4120, appropriation year 0?	Y	N	N/A
7. <u>Title IV, Student Support and Academic Achievement</u> (Fund Source 4160)			
A. Does the amount budgeted agree to the amount shown on the program application?	Y	N	N/A

	YES	NO	N/A
B. Does the budget file adequately represent activities on the application detail budget page?	Y	N	N/A
C. Are the expenditures budgeted for administrative cost limited to 2% or less?	Y	N	N/A
D. Do expenditures in fund source 4160, appropriation year 0 equal revenues in fund source 4160, appropriation year 0?	Y	N	N/A

8. **Title IV, Part B, 21st Century Community Learning Centers** (Fund Source 4161)

A. Does the total amount budgeted agree with the amount shown on the program application? If the allocation has not been determined, these funds should not be budgeted.	Y	N	N/A
B. Are the expenditures budgeted for administrative cost within the allowable 20% for continuation grantees and new grantees? (Function 6000-6999)	Y	N	N/A
C. Are the budgeted expenditures for transportation less than or equal to 25% of the allocation	Y	N	N/A
D. Are the budgeted expenditures for professional development less than or equal to 5% of the allocation?	Y	N	N/A
E. Do expenditures in fund source 4161, appropriation year 0 equal revenues in fund source 4161, appropriation year 0?	Y	N	N/A
F. If expenditures for food or salaries for food preparation personnel have been budgeted, does the application have verification that all other avenues for food or food preparation (other resources, CNP Programs, churches, etc.) have been exhausted?	Y	N	N/A

9. **Title IX – Homeless Education** (Fund Source 4195)

A. Does the total amount budgeted agree with amount shown on the program application?	Y	N	N/A
B. Are the budgeted expenditures for administrative cost within 10% limit?	Y	N	N/A
C. Does file coding adequately represent program activities listed in the application?	Y	N	N/A

	YES	NO	N/A
D. Do expenditures in fund source 4195, appropriation year 0 equal revenues In fund source 4195, appropriation year 0?	Y	N	N/A
10. CARES Act – ESSER (FS 4290 AND 4292) (manual check)			
A. Revenues (12-4-4290-000-XXXX-4290-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4290-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4290.	Y	N	N/A
D. Do function codes listed in the electronic budget file agree with approved list of function codes in the application?	Y	N	N/A
E. Is indirect cost budgeted equal to or less than the Unrestricted Rate ?	Y	N	N/A
11. CARES Act – GEER (FS 4291) (manual check)			
A. Revenues (12-4-4291-000-XXXX-4291-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4291-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4291.	Y	N	N/A
D. Do function codes listed in the electronic budget file agree with approved list of function codes in the application ? (Non-automated)	Y	N	N/A
E. Are Bus Wi-fi expenditures coded to special use code 0015 ?	Y	N	N/A
F. Are learning achievement gap expenditures coded to special use Code 0016?	Y	N	N/A
G. Are before and after school tutoring expenditures coded to special Use code 0017 ?	Y	N	N/A
H. No expenditures in fund source 4291 are coded to object code 910, indirect cost ?	Y	N	N/A

	YES	NO	N/A
12. <u>CRRSA Act – ESSER II (FS 4296) (manual check)</u>			
A. Revenues (12-4-4296-000-XXXX-4296-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4296-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4296.	Y	N	N/A
D. Is indirect cost budgeted equal to or less than the Unrestricted Rate ?	Y	N	N/A
13. <u>CRRSA Act – ESSER II – ALSDE Reserve (FS 4297) (manual check)</u>			
A. Revenues (12-4-4297-000-XXXX-4297-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4297-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4297.	Y	N	N/A
D. No expenditures in fund source 4297 are coded to object code 910, indirect cost ?	Y	N	N/A
14. <u>ARPA – IDEA PART B (FS 4286) (manual check)</u>			
1. Does the amount listed in the e-Gap application as “Allocation FY22” Agree with the allocation amount determined for FY22?	Y	N	N/A
2. Does total amount budgeted agree with amount shown on program application?	Y	N	N/A
3. Does the carryover amount budgeted agree with the actual carryover as approved in the FY2021 GPFS?	Y	N	N/A
4. Do expenditures in fund source 4286, appropriation year 0 equal revenues In fund source 4286, appropriation year 0?	Y	N	N/A
5. Analyze budget detail to determine if:			
a. Do salaries budgeted agree with Staff information in the Program Application according to positions, FTE’s – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Y	N	N/A
b. Is budget in accordance with activities indicated on the narrative page of the application?	Y	N	N/A

	YES	NO	N/A
c. Are employee benefits budgeted in line with Salaries budgeted and at current rates?	Y	N	N/A
d. Does equipment budgeted agree with the e-GAP application?	Y	N	N/A
e. Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/ Building Improvements completed in the Program Application ?	Y	N	N/A
6. Staff indicated and proposed equipment acquisitions appear to be necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Y	N	N/A
7. Expenditures are budgeted using the special education program codes. <i>SPED Pre-school program code 4712, SPED K-6 program code 2200-2399, SPED 7-12 program code 2400-2499 (Can not use 2800-Gifted)</i>	Y	N	N/A
8. Proportionate Share			
a. If applicable, Are Proportionate Share funds budgeted in Non-Public schools using function code 9200, program code 2900? (manual check) (Proportionate Share form uploaded to Document Library in e-Gap)	Y	N	N/A
b. If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Y	N	N/A
9. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required :			
a. Did the system budget exactly 15% of the current year IDEA allocation to special use code 0063?	Y	N	N/A
b. Are CCEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect cost is not coded to CCEIS special use code 0063?	Y	N	N/A
10. If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:			
a. Did the system budget within the 15% limit of current year allocation to special use code 0063?	Y	N	N/A
b. Are CEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect Cost is not coded to CEIS special use code 0063?	Y	N	N/A

	YES	NO	N/A
11. Maintenance of Effort (MOE) Flexibility			
a. Are the expenditures coded to special use code 0064 coded to a program code other than 2200 - 2999 or 4712?	Y	N	N/A
b. Are the expenditures coded to special use code 0064 coded to state or local fund sources only (fund sources 1XXX-2XXX; 6XXX-7XXX)?	Y	N	N/A
15. <u>ARPA – IDEA PART B Preschool (FS 4287)</u> (manual check)			
1. Does the amount listed in the e-Gap application as “Allocation FY22” Agree with the allocation amount determined for FY22?	Y	N	N/A
2. Does total amount budgeted agree with amount shown on the program application?	Y	N	N/A
3. Does the carryover amount budgeted agree with the actual carryover as approved in the FY2021 GPFS?	Y	N	N/A
4. Do expenditures in fund source 4287, appropriation year 0 equal revenues In fund source 4287, appropriation year 0?	Y	N	N/A
5. Analyze budget detail to determine the following:			
a. Do salaries budgeted agree with Staff information in the Program Application according to positions, FTE’s – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Y	N	N/A
b. Is budget in accordance with activities indicated on the narrative page of the application?	Y	N	N/A
c. Are employee benefits budgeted in line with Salaries budgeted and current rates?	Y	N	N/A
d. Does equipment budgeted agree with the e-GAP application?	Y	N	N/A
e. Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/ Building Improvements completed in the Program Application ?	Y	N	N/A
6. Staff indicated and proposed equipment acquisitions appear to be necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Y	N	N/A

	YES	NO	N/A
7. Expenditures for the preschool program (except indirect cost and services to kindergarten age) are coded using the function code 9140 and program code 4712. Indirect cost should be budgeted using function code 6910 with program code 4712.	Y	N	N/A
8. Proportionate Share			
a. If applicable, Are Proportionate Share funds budgeted in Non-Public schools using function code 9200, program code 4712 or 2200? <i>(manual check)</i> <i>Proportionate Share form uploaded to Document Library in e-Gap</i>	Y	N	N/A
b. If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Y	N	N/A
9. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required:			
a. Did the system budget exactly 15% of the current year preschool allocation to special use code 0063?	Y	N	N/A
b. Are CCEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect cost is not coded to CCEIS special use code 0063?	Y	N	N/A
10. If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:			
a. Did the system budget within the 15% limit of current year allocation to special use code 0063?	Y	N	N/A
b. Are CEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect Cost is not coded to CEIS special use code 0063?	Y	N	N/A
16. <u>ARPA – HOMELESS I (FS 4288)</u> (manual check)			
A. Does the total amount budgeted agree with amount shown on the program application?	Y	N	N/A
B. Are the budgeted expenditures for administrative cost within 10% limit?	Y	N	N/A
C. Does file coding adequately represent program activities listed in the application?	Y	N	N/A
D. Do expenditures in fund source 4288, appropriation year 0 equal revenues in fund source 4288, appropriation year 0?	Y	N	N/A

	YES	NO	N/A
17. <u>ARPA – HOMELESS II (FS 4289) (manual check)</u>			
A. Does the total amount budgeted agree with amount shown on the program application?	Y	N	N/A
B. Are the budgeted expenditures for administrative cost within 10% limit?	Y	N	N/A
C. Does file coding adequately represent program activities listed in the application?	Y	N	N/A
D. Do expenditures in fund source 4289, appropriation year 0 equal revenues in fund source 4289, appropriation year 0?	Y	N	N/A
18. <u>ARPA ESSER III (FS 4298) (manual check)</u>			
A. Revenues (12-4-4298-000-XXXX-4298-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4298-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4298.	Y	N	N/A
D. Is a minimum of 20% of budgeted expenditures coded to ARP Learning Loss, special use code 0067 ?	Y	N	N/A
E. Is indirect cost budgeted equal to or less than the Unrestricted Rate ?	Y	N	N/A
19. <u>ARPA ESSER III – ALSDE Reserve (FS 4299) (manual check)</u>			
A. Revenues (12-4-4299-000-XXXX-4299-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4299-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4299.	Y	N	N/A
D. Is a minimum of 20% of budgeted expenditures coded to ARP Learning Loss, special use code 0067 ?	Y	N	N/A
E. Is indirect cost budgeted equal to or less than the Unrestricted Rate ?	Y	N	N/A
20. <u>ARPA ALSDE Reservation (FS 4295) (manual check)</u>			
A. Revenues (12-4-4295-000-XXXX-4295-0-0000-XXXX) are equal to or less than allocation amount.	Y	N	N/A

	YES	NO	N/A
B. Expenditures (12-5-XXXX-XXX-XXXX-4295-0-XXXX-XXXX) must balance to revenues.	Y	N	N/A
C. There are no transfers in or transfers out coded in fund source 4295.	Y	N	N/A
D. No expenditures in fund source 4295 are coded to object code 910, indirect cost ?	Y	N	N/A
E. All expenditures are assigned special use codes 0067 – ARPA Learning Loss, 0068 – ARPA Summer Enrichment, or 0069 – ARPA Afterschool Programs.	Y	N	N/A

21. Special Education

A. IDEA, Part B Regular (Fund Source 3210, Section 611)

1. Does the amount listed in the e-Gap application as “Allocation FY22” Agree with the allocation amount determined for FY22?	Y	N	N/A
2. Does total amount budgeted agree with amount shown on program application?	Y	N	N/A
3. Does the carryover amount budgeted agree with the actual carryover as approved in the FY2021 GPFS?	Y	N	N/A
4. Do expenditures in fund source 3210, appropriation year 0 equal revenues In fund source 3210, appropriation year 0?	Y	N	N/A
5. Analyze budget detail to determine if:			
a. Do salaries budgeted agree with Staff information in the Program Application according to positions, FTE’s – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Y	N	N/A
b. Is budget in accordance with activities indicated on the narrative page of the application?	Y	N	N/A
c. Are employee benefits budgeted in line with Salaries budgeted and at current rates?	Y	N	N/A
d. Does equipment budgeted agree with the e-GAP application?	Y	N	N/A
e. Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/ Building Improvements completed in the Program Application ?	Y	N	N/A

	YES	NO	N/A
6. Staff indicated and proposed equipment acquisitions appear to be necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Y	N	N/A
7. Expenditures are budgeted using the special education program codes. <i>SPED Pre-school program code 4712, SPED K-6 program code 2200-2399, SPED 7-12 program code 2400-2499 (Can not use 2800-Gifted)</i>	Y	N	N/A
8. Proportionate Share			
a. If applicable, Are Proportionate Share funds budgeted in Non-Public schools using function code 9200, program code 2900? (manual check) (Proportionate Share form uploaded to Document Library in e-Gap)	Y	N	N/A
b. If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Y	N	N/A
9. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required :			
a. Did the system budget exactly 15% of the current year IDEA allocation to special use code 0063?	Y	N	N/A
b. Are CCEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect cost is not coded to CCEIS special use code 0063?	Y	N	N/A
10. If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:			
a. Did the system budget within the 15% limit of current year allocation to special use code 0063?	Y	N	N/A
b. Are CEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect Cost is not coded to CEIS special use code 0063?	Y	N	N/A
11. Maintenance of Effort (MOE) Flexibility			
a. Are the expenditures coded to special use code 0064 coded to a program code other than 2200 - 2999 or 4712?	Y	N	N/A
b. Are the expenditures coded to special use code 0064 coded to state or local fund sources only (fund sources 1XXX-2XXX; 6XXX-7XXX)?	Y	N	N/A

	YES	NO	N/A
12. Did the LEA budget at least the same total or per-capita amount from state and local funds as was expended in FY 2020? (Includes Preschool Ages 3 – 21) <i>(LEA should pull the “Maintenance of Effort Budget (Current)” Report to verify this is met)</i>	Y	N	N/A
B. <u>IDEA, Part B Preschool</u> (Fund Sources 3220, Section 619)			
1. Does the amount listed in the e-Gap application as “Allocation FY22” Agree with the allocation amount determined for FY22?	Y	N	N/A
2. Does total amount budgeted agree with amount shown on the program application?	Y	N	N/A
3. Does the carryover amount budgeted agree with the actual carryover as approved in the FY2021 GPFS?	Y	N	N/A
4. Do expenditures in fund source 3220, appropriation year 0 equal revenues In fund source 3220, appropriation year 0?	Y	N	N/A
5. Analyze budget detail to determine the following:			
a. Do salaries budgeted agree with Staff information in the Program Application according to positions, FTE’s – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Y	N	N/A
b. Is budget in accordance with activities indicated on the narrative page of the application?	Y	N	N/A
c. Are employee benefits budgeted in line with Salaries budgeted and current rates?	Y	N	N/A
d. Does equipment budgeted agree with the e-GAP application?	Y	N	N/A
e. Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/ Building Improvements completed in the Program Application ?	Y	N	N/A
6. Staff indicated and proposed equipment acquisitions appear to be necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Y	N	N/A
7. Expenditures for the preschool program (except indirect cost and services to kindergarten age) are coded using the function code 9140 and program code 4712. Indirect cost should be budgeted using function code 6910 with program code 4712.	Y	N	N/A

	YES	NO	N/A
8. Proportionate Share			
a. If applicable, Are Proportionate Share funds budgeted in Non-Public schools using function code 9200, program code 4712 or 2200? <i>(manual check)</i> <i>Proportionate Share form uploaded to Document Library in e-Gap</i>	Y	N	N/A
b. If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Y	N	N/A
9. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required:			
a. Did the system budget exactly 15% of the current year preschool allocation to special use code 0063?	Y	N	N/A
b. Are CCEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect cost is not coded to CCEIS special use code 0063?	Y	N	N/A
10. If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:			
a. Did the system budget within the 15% limit of current year allocation to special use code 0063?	Y	N	N/A
b. Are CEIS activities coded to program codes other than 2200-2999 or 4712?	Y	N	N/A
c. Indirect Cost is not coded to CEIS special use code 0063?	Y	N	N/A
22. <u>Carl D. Perkins Career and Technical Education Act</u> (fund source 3310)			
A. Amount budgeted in program code 3600 is within 5% of the total allocation.	Y	N	N/A
B. Have all expenditures been coded using program codes 1661, 1664 or 3000-3999?	Y	N	N/A
C. Total amount budgeted in fund source 3310, Career Tech, agrees with the allocation. <i>(Allocations less than \$15,000 must form a Consortium or receive waiver)</i>	Y	N	N/A
D. Do expenditures in fund source 3310, appropriation year 0 equal revenues In fund source 3310, appropriation year 0?	Y	N	N/A

	YES	NO	N/A
E. Analyze budget detail to determine if:			
1. Salaries budgeted agree with Staff information in the Career and Technical Plan. <i>(Only salaries allowed are Subs for professional development and possibly bus drivers unless written permission from CTE)</i>	Y	N	N/A
2. Employee benefits are budgeted in line with Salaries budgeted and current rates. <i>(Only allowed for approved salaries in #1)</i>	Y	N	N/A
3. Does equipment budgeted agree with the e-GAP application?	Y	N	N/A
23. <u>Program Improvement- CRI's – Federal Reserve</u> (fund source 3317)			
A. Is the total amount budgeted equal to the allocation amount on the program application?	Y	N	N/A
B. Are expenditures only for Purchased Services and Materials and Supplies? <i>(Object codes are limited to approved codes in paper application)</i>	Y	N	N/A
C. Do expenditures in fund source 3317, appropriation year 0 equal revenues In fund source 3317, appropriation year 0?	Y	N	N/A
24. <u>Model Programs Simulated Workplace – Federal Reserve</u> (fund source 3318)			
A. Is the total amount budgeted equal to the allocation amount on the program application?	Y	N	N/A
B. Are expenditures only for Purchased Services and Materials and Supplies? <i>(Object codes are limited to approved codes in paper application)</i>	Y	N	N/A
C. Do expenditures in fund source 3318, appropriation year 0 equal revenues In fund source 3318, appropriation year 0?	Y	N	N/A