

Desk Review 2021		Business Rule	Reference Code	Error Message	Error Type	Note
1		Do Total Assets and Other Debits equal Total Liabilities and Fund Equity for each Fund Type?	F001	(F001) Total Assets and Other Debits is not equal to Total Liabilities and Fund Equity	C	
1		Do Total Assets and Other Debits equal Total Liabilities and Fund Equity for each Fund Type?	F001A	(F001A) Total Assets and Other Debits is not equal to Total Liabilities and Fund Equity.	C	
2		Do Total Assets and Other Debits equal Total Liabilities and Fund Equity for each Fund Source?	F002	(F002) Total Assets and Other Debits is not equal to Total Liabilities and Fund Equity	C	
2		Do Total Assets and Other Debits equal Total Liabilities and Fund Equity for each Fund Source?	F002A	(F002A) Total Assets and Other Debits is not equal to Total Liabilities and Fund Equity.	C	
3		Does Inventories (0140-0149) equal Reserved for Inventories(0342) in the Child Nutrition fund sources (5000-5299)?	F003	(F003) Inventories are not equal to Reserved for Inventories in the Child Nutrition Program	C	
4		Does Total Fixed Assets (0170-0189) equal Investment in General Fixed Assets (0310) in the General Fixed Asset Account Group (88)?	F004	(F004) Total Fixed Assets is not equal to Investment in General Fixed Assets in the General Fixed Asset Account Group	C	
5		Does Total Other Debits (0190-0199) equal Total Long Term Liabilities (0290-0299) in the General Long Term Debt Account Group (89)?	F005	(F005) Total Other Debits is not equal to Total Long Term Liabilities in the General Long Term Debt Account Group	C	
5		Does Total Other Debits (0190-0199) equal Total Long Term Liabilities (0290-0299) in the General Long Term Debt Account Group (89)?	F006	(F006) Total Other Debits is not equal to Total Long Term Liabilities in the General Long Term Debt Account Group	C	
6	a	K-12 Foundation Program Account Revenue (1110) equals allocation?	F007A	(F007A) Revenue is not equal to state disbursement amount.	C	
6	b	Current Unit Revenue (1120) equals allocation?	F007B	(F007B) Revenue is not equal to state disbursement amount.	C	
6	c	1% Salary Adjustment Revenue (1530) equals allocation?	F007C	(F007C) Revenue is not equal to state disbursement amount.	C	
6	d	Transportation Revenue (1310) equals allocation?	F007D	(F007D) Revenue is not equal to state disbursement amount.	C	
6	e	Fleet Renewal Revenue (1320) equals allocation?	F007E	(F007E) Revenue is not equal to state disbursement amount.	C	
7		School Nurses Program Revenue (1220) equals allocation?	F012	(F012) Revenue is not equal to state disbursement amount.	C	
8		Technology Coordinator Revenue (1221) equals allocation?	F074	(F074) Revenue is not equal to state disbursement amount.	C	
9		Career Tech O&M Revenue (1222) equals allocation?	F091	(F091) Revenue is not equal to state disbursement amount.	C	
10		Alabama Reading Initiative Revenue (1230) equals allocation?	F010	(F010) Revenue is not equal to state disbursement amount.	C	
11		English As A Second Language Revenue (1252) equals allocation?	F029	(F029) Revenue is not equal to state disbursement amount.	C	
12		Gifted Education Revenue (1275) equals allocation?	F092	(F092) Revenue is not equal to state disbursement amount.	C	
13		Career Tech Initiative-Extended Contracts (1280), CTI Expansion Grant (1281), High Schools That Work (1282), Technology Centers That Work (1283) Revenues equal allocation?	F117	(F117) Revenue is not equal to state disbursement amount.	C	
14		State At Risk Revenue (1410) equals allocation?	F009	(F009) Revenue is not equal to state disbursement amount.	C	

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15		State Preschool Revenue (1520) equals allocation?	F008	(F008) Revenue is not equal to state disbursement amount.	C	
16		Public School Fund Capital Outlay Revenue (2120) and Interest (2130) equal allocation?	F006A	(F006A) Revenue is not equal to state disbursement amount.	C	
17	a	Do expenditures plus encumbrances in Fund Source 1110-0 (Foundation Program) equal the amount allocated by the State plus local match.	F020	(F020) Expenditures plus encumbrances in Fund Source 1110 (Foundation Program) are not equal to the amount allocated plus local match.	C	
17	b	Do Local Revenues (11-4-Account Code 6010 - 6590, Fund Source 1110-0) equal to the amount calculated by the State?	F021	(F021) Revenue recorded for local match of Foundation Program (Account Code 6010 - 6590, Fund Source 1110-0) is not equal to the amount calculated.	C	
18	a	Are expenditures recorded for instructional salaries in Fund Source 1110-0, Function Codes 1000-2999 and Object Codes 001-099 equal to or greater than the amount allocated by the State for salaries to include Career Technical education extended contracts? If obj. code 112 is funded from 1110 please include in your calculation. (N/A for startup charter schools)	F022	(F022) Expenditures recorded for instructional salaries are less than the amount calculated.	C	
18	b	Expenditures for instructional salaries and benefits (11-5-(1000-2999) Obj Code 001-299, Fund Source 1110) must be at least equal to or greater than the total of foundation program calculation for salaries, foundation calculation for benefits, and 1% salary allocation per Act 97-238. (N/A for startup charter schools)	F023	(F023) Expenditures recorded for instructional salaries and benefits are less than the amount calculated.	C	
19	a	Do Expenditures plus encumbrances reported in Fund Source 1310-0 (Transportation) balance to revenues?	F013A	(F013A) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1310-0 (Transportation).	C	
19	a	Do Expenditures plus encumbrances reported in Fund Source 1310-9 (Transportation) balance to revenues?	F013B	(F013B) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1310-9 (Transportation).	C	
19	b	Are expenditures in fund source 1310 coded to function codes 4110 - 4130, 4132 - 4141, 4170, 4180, 4183, 4184, 4186, or 4190?	F013C	(F013C) Expenditures in fund source 1310 are not coded to 4110 - 4130, 4132 - 4141, 4170, 4180, 4183, 4184, 4186, or 4190.	C	
20/21		Are Transportation Fleet Renewal Fund Sources 1320 and 2256 only spent for the purchase of buses or debt service on the purchase of buses. (14-5-(4120-4130)-531-XXX-1320/2256) or (13 or 14-8XXX-93X-XXXX-1320/2256).	F063	(F063) Only the Expenditures for the purchase of buses or debt service on the purchase of buses is allowable from Fleet Renewal funds.	C	
21	a	Transportation Fleet Renewal Fund Expenditures cannot exceed balance available for fund source 2256. (Amount may not exceed FY2013 original allocation minus expenditures incurred FY2013 forward)	F095	(F095) Expenditures exceed balance available for 2256.	C	
22	a	Do expenditures plus encumbrances reported in Fund Source 1220-0 (School Nurse Program) equal the amount allocated by the State?	F025	(F025) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1220 (School Nurse Program).	C	

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22	b	Expenditures recorded for School Nurses Program (Fund Source 1220-0) must include a Registered Nurse (Object 121) or Purchased Service for Medical/Health Services (Object 326).	F026	(F026) Expenditures recorded for School Nurses Program (Fund Source 1220-0) must include a Registered Nurse (Object 121) or Purchased Service for Medical/Health Services (Object 326).	C	
23		Do expenditures plus encumbrances reported in Fund Source 1221-0 (Technology Coordinator) equal the amount allocated by the State?	F032	(F032) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1221 (Technology Coordinator).	C	
24	a	Do expenditures plus encumbrances reported in 1222-0 (Career Tech O&M) equal the amount allocated by the state?	F100a	(F100a) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1222-0 (Career Tech O&M).	C	
24	b	Have all expenditures been coded using program codes 1661, 1664, or 3XXX?	F100b	(F100b) Expenditures are not coded to program code 1661, 1664, or 3XXX in Fund Source 1222 (Career Tech O&M).	C	
24	c	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?	F100c	(F100c) Expenditures are not coded to an allowable object code in Fund Source 1222 (Career Tech O&M).	C	
25		Do expenditures plus encumbrances reported in Fund Source 1230-0 (ARI) balance to the revenues?	F014A	(F014A) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1230-0 (ARI).	C	
25		Do expenditures plus encumbrances reported in Fund Source 1230-9 (ARI) balance to the revenues?	F014B	(F014B) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1230-9 (ARI).	C	
26		Do expenditures plus encumbrances reported in Fund Source 1252-0 (English As A Second Language) equal the amount allocated by the State?	F033	(F033) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1252 (English As A Second Language).	C	
27		Do expenditures plus encumbrances reported in Fund Source 1275-0 (Gifted Education) equal the amount allocated by the state?	F101	(F101) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1275-0 (Gifted Education).	C	
28		Do expenditures plus encumbrances reported in Fund Source 1280-0 (Career Tech Initiative - Extended Contracts) equal the amount allocated by the State?	F127	(F127) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1280 (Career Tech Initiative - Extended Contracts).	C	
29		Do expenditures plus encumbrances reported in Fund Source 1281 (CTI Expansion Grant) equal the amount allocated by the State?	F128	(F128) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1281 (CTI Expansion Grant).	C	
30		Do expenditures plus encumbrances reported in Fund Source 1282-0 (High Schools That Work) equal the amount allocated by the State?	F129	(F129) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1282 (High Schools That Work).	C	
31		Do expenditures plus encumbrances reported in Fund Source 1283-0 (Technology Centers That Work) equal the amount allocated by the State?	F130	(F130) Expenditures plus encumbrances are not equal to Allocation in Fund Source 1283 (Technology Centers That Work).	C	
32	a	Do expenditures plus encumbrances reported in Fund Source 1410-0 (At Risk) balance to the revenues?	F015A	(F015A) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1410-0 (At Risk).	C	

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32	a	Do expenditures plus encumbrances reported in Fund Source 1410-9 (At Risk) balance to the revenues?	F015B	(F015B) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1410-9 (At Risk).	C	
32	b	Are expenditures only coded to program codes 1700, 1810, 4600, or 8XXX?	F015C	(F015C) Expenditures are not coded to an approved program code (1700, 1810, 4600, or 8XXX) in Fund Source 1410 (At Risk).	C	
33	a	Do expenditures plus encumbrances reported in Fund Source 1520-0 (State Preschool) equal the amount allocated by the State?	F016A	(F016A) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1520-0 (State Preschool).	C	
33	a	Expenditures plus encumbrances are not equal to Revenue in Fund Source 1520-9 (State Preschool).	F016B	(F016B) Expenditures plus encumbrances are not equal to Revenue in Fund Source 1520-9 (State Preschool).	C	
33	b	Are expenditures reported in Fund Source 1520, State Pre-School, coded to function code 9140 and program code 4712?	F082	(F082) State Pre-School expenditures are not coded to Function Code 9140, Program Code 4712.	C	
34		Local Revenues or local payment on behalf ((13 or 14)-4-(6010-6590, 8430)-XXX-XXXX-2120-0) must be => amount calculated on allocation sheet (State) under Capital Purchases Local Funds or expenditures or local payments on behalf of for debt service (XX-5-(8000-8999)-(931,932)-9200-6XXX,8430-X-9200-0030) must be => amount calculated on allocation sheet (State) under Capital Purchases Local Funds.	F060	(F060) Local Match of Capital Purchase allocation not recorded.	C	
35	a	If LEA has leveraged Capital Purchase Funds, are these funds coded to 12, 13, or 14-4-2120-000-0000-8410-0-0000-0000?	F061	(F061) Revenue recorded for the debt service on funds leveraged from Capital Purchase allocation (Account Code 2120, Fund Source 8410-0) is not equal to the amount calculated.	C	
35	b	Debt expenditures for leveraged Capital funds are coded in 12,13, or 14-5-8100-(931 - 932)-9200-8410-0-9200-0000?	F062	(F062) Expenditures recorded for the debt service on funds leveraged from the Capital Purchase allocation (Fund Source 8410-0) are not equal to the amount calculated.	C	
36	a	If LEA has Capital Purchase GAP coverage funds, are these funds coded to 14-4-2120-000-0000-8411-0-0000-0000?	F119a	(F119a) Revenue recorded for Capital Purchase GAP (Account Code 2120, Fund Source 8411-0) is not equal to the amount calculated.	C	
36	b	Insurance expenditures for GAP coverage funds are coded in 14-5-xxxx-395-xxxx-8411-0-xxxx-0000.	F119b	(F119b) Expenditures recorded for GAP coverage are not equal to the amount calculated.	C	
37	a	If LEA has leveraged Capital Funds (QSCB), are these funds coded to 13 or 14-4-2120-000-0000-9116-0-0000-0000?	F030	(F030) Leveraged Capital Funds (QSCB) (Account Code 2120, Fund Source 9116-0) are not equal to the amount calculated.	W	
37	b	Are debt expenditures for leveraged Capital Funds (QSCB) coded to 13 or 14-5-8100-932-9200-9116-0-9200-0000.	F031	(F031) Expenditures for the leveraged Capital Funds (QSCB) allocation (Fund Source 9116-0) are not equal to the amount calculated.	C	
39		Do Fund Transfers In (XX-4-9210-9243) equal Fund Transfers Out (XX-5-9910-920,922,923,924)?	F017	(F017) Transfers In not equal to Transfers Out.	C	
40		Does Indirect Cost Revenue (XX-4-9010-6001) equal Indirect Cost payments from federal fund sources (XX-5-910)?	F018	(F018) Indirect Cost In not equal to Indirect Cost Out.	C	

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41		Do the interfund payables (0261) equal interfund receivables (0133)?	F019	(F019) Interfund payables not equal to interfund receivables.	C	
42		Expenditures recorded for Career/Technical Education from state funds are less than the expenditure amount from fiscal year 1995. (N/A for charter schools)	F027	(F027) Expenditures recorded for Career/Technical Education from state funds are less than the expenditure amount from fiscal year 1995.	W	
43	a	Are USDA Donated Foods consumed included in Function 4210, Object 461?	F035a	(F035a) USDA Donated foods consumed should be recorded to Function 4210, Object 461.	C	
43	b	Are USDA Donated Foods consumed included in function 9340 - Summer Feeding Services, Object Code 461?	F035b	(F035b) Summer Feeding Services (9340) does not include USDA Donated Foods consumed, object 461.	C	
43	c	Are USDA Donated Foods consumed included in function 9341 - CACFP At Risk Supper, Object Code 461?	(F035c)	(F035c) CACFP At Risk Supper (9341) does not include USDA Donated Foods consumed, object 461.	C	
44		LEA is not using Asset Account Code 0142 .	F036	(F036) Account Code 0142 should not be used.	W	
45		There is not a balance in Cash Over/Cash Short for CNP Fund. (Account Type 1, Account Code 0118, Fund Source 5101/5170/5199 is zero or is not in the file.)	F037	(F037) Account Code 0118 - Cash short or (over) should be zero for Fund Source 5101, 5170, or 5199	W	
46		There is not a balance in Notes Receivable in CNP Fund. (Account Type 1, Account Code 0135, Fund Source 5101/5170/5199 is zero or is not in the file.)	F038	(F038) Account Code 0135 - Notes Receivable should be zero for Fund Source 5101, 5170, or 5199	W	
47	a	CNP Overall / Total Account Code 0111 - Cash in Bank is not a negative balance. (Account Type 1, Account code 0111, fund source 5101 is > or equal to zero	F039a	(F039a) Account Code 0111 - Cash in Bank should not be less than zero for Fund Source 5101	W	
47	b	CNP Overall / Total Account Code 0111 - Cash in Bank is not a negative balance. (Account Type 1, Account code 0111, fund source 5170 is > or equal to zero	(F039b)	(F039b) Account Code 0111 - Cash in Bank should not be less than zero for Fund Source 5170	W	
47	c	CNP Overall / Total Account Code 0111 - Cash in Bank is not a negative balance. (Account Type 1, Account code 0111, fund source 5199 is > or equal to zero.	(F039c)	(F039c) Account Code 0111 - Cash in Bank should not be less than zero for Fund Source 5199	W	
48	a	CNP Purchased food inventory Account Code 0143 - Inventories-Food has a positive balance. (Account Type 1, Account Code 0143, fund source 5101 is > zero)	F040a	(F040a) Account Code 0143 - Inventories-Food must be greater than zero for Fund Source 5101.	C	
48	b	CNP Purchased food inventory Account Code 0143 - Inventories-Food has a positive balance. (Account Type 1, Account Code 0143, fund source 5170/5199 is not negative)	(F040b)	(F040b) Account Code 0143 - Inventories-Food cannot be negative in fund source 5170 and 5199	C	
49		There are no Account Code 0263 - 0266 Other Payables for Fund Source 5101/5170/5199.	F041	(F041) Account Code 0263 - 0266 should be zero for Fund Source 5101, 5170, or 5199.	W	
50		There are no transfers out Object Codes 92X from Fund Source 5101/5170/5199.	F042	(F042) There must not be transfers out from Fund Source 5101, 5170, or 5199.	W	

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51		All CNP revenue (Fund Source 5101/5170/5199) is coded to valid school site cost center.	F043	(F043) CNP revenue (Fund Source 5101, 5170, or 5199) must be coded to valid school site cost center.	W	
52	a	CNP revenue for AI a Carte must be greater than or equal to zero. (Account type 4, account code 6730, fund source 5101 cannot be negative)	F044a	(F044a) CNP revenue for AI a Carte must be greater than zero in fund source 5101	C	
52	b	CNP revenue for AI a Carte must be greater than or equal to zero. (Account type 4, account code 6730, fund source 5170 cannot be negative)	(F044b)	(F044b) CNP revenue for AI a Carte must be greater than zero in fund source 5170	C	
52	c	CNP revenue for AI a Carte must be greater than or equal to zero. (Account type 4, account code 6730, fund source 5199 cannot be negative)	(F044c)	(F044c) CNP revenue for AI a Carte must be greater than zero in fund source 5199	C	
53	a	CNP revenue for Daily lunch sales is greater than zero. (Account type 4, account code 6710, fund source 5101 must be > 0. If 6710=0, explanation required)	F046a	(F046a) CNP revenue for Daily lunch sales in account 6710, fund source 5101 are zero.	W	
53	b	CNP revenue for Daily lunch sales is greater than zero. (Account type 4, account code 6710, fund source 5170 must be > 0. If 6710=0, explanation required)	(F046b)	(F046b) CNP revenue for Daily lunch in account 6710, fund source 5170 are zero.	W	
54	b	CNP fund should not have any expenditures coded to Object Code 462 - USDA Donated Foods.	F047	(F047) CNP fund should not have any expenditures coded to object code 462 - USDA Donated Foods.	W	
55	a	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or 4210. (Account type 5, fund source 5101 can only use account codes 3000-3999 and 4210.	F048a	(F048a) CNP expenditures should be coded to Function 3000-3999 or 4210 in fund source 5101	W	
55	b	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or 9340. (Account type 5, fund source 5170 can only use account codes 3000-3999 and 9340	(F048b)	(F048b) CNP expenditures should be coded to function code 3000-3999 or 9340 in fund source 5170	W	
55	c	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or 9341. (Account type 5, fund source 5199 can only use account codes 3000-3999 and 9341	(F048c)	(F048c) CNP expenditures should be coded to function code 3000-3999 or 9341 in fund source 5199	W	
56		All CNP Expenditures, including indirect cost, are coded to program code 8420.	F135	(F135) CNP expenditures must be recorded using Program Code 8420.	W	
57		CNP expenditures should be coded to local school cost centers	F083	(F083) CNP expenditures should be coded to local school cost centers.	W	
58		Special Use Code 0034 should only be used for CNP Pass Through Payment (Verifying coded to Account Type 4 - Account Code 9210)	F050	(F050) Special Use Code 0034 should only be used for CNP Pass Through Payment	W	
58		Special Use Code 0034 should only be used for CNP Pass Through Payment (Verifying coded to Account Type 5 - Account Code 9910 - Object Code 920)	F050A	(F050A) Special Use Code 0034 should only be used for CNP Pass Through Payment	W	
58		(F068) CNP transfer out is not recorded.	F068	(F068) CNP transfer out is not recorded.	C	
58		(F069) CNP transfer in is not recorded.	F069	(F069) CNP transfer in is not recorded.	C	

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60		There are no CNP funds expended for Real Property except as Building Improvements - Object Code 515. Building Improvements (Object 515) allowed if written CNP approval has been obtained	F051	(F051) Expenditures recorded for Real Property from USDA Programs (Fund Source 5101, 5170, 5199) are not allowable. Building Improvements (Object 515) allowed if written CNP approval has been obtained.	W	
61		There are no CNP funds expended for Building/Improvements or Land Improvements less than \$50,000 (object codes 701 - 704, fund source 5101/5170/5199)? Exception: object code 704 is allowed with prior written approval from State CNP Program Administrator	F125	(F125) Expenditures recorded for Building/Improvements or Land Improvements from USDA Programs (Fund Source 5101, 5170 or 5199) are not allowable. Object code 704 is allowed if written CNP approval has been obtained.	W	
62		There are no CNP funds expended for Capitalized Equipment, Fund Source 5101/5170/5199, object codes 540-590, without prior written approval from the State CNP Coordinator.	F055	(F055) Expenditures for capitalized equipment from USDA Fund Sources 5101/5170/5199 are not allowable without prior written approval from the State CNP Program Coordinator.	W	
63		CNP Funds have not been expended for debt service (Object Codes 61X or 93X).	F052	(F052) CNP Funds should not be expended for debt service.	W	
64		No CNP Salaries/Benefits have been paid from Foundation Program or Local Fund Sources.	F053	(F053) CNP Salaries/Benefits should not be paid from Foundation Program or Local Fund Sources.	W	
65		CNP Funds should not be expended for Claims Against the LEA - Object Code 96X.	F054	(F054) CNP Funds should not be expended for Claims Against the LEA.	W	
67	a	Overall unreserved Fund Balance (0350) is not negative for Fund Source 5101. (C-II Reports by fund source will show ending fund balance)	F075a	(F075a) Unreserved Fund Balance is less than zero for Fund Source 5101	C	
67	b	Overall unreserved Fund Balance (0350) is not negative for Fund Source 5170. (C-II Reports by fund source will show ending fund balance)	(F075b)	(F075b) Unreserved Fund Balance is less than zero for Fund Source 5170	C	
67	c	Overall unreserved Fund Balance (0350) is not negative for Fund Source 5199. (C-II Reports by fund source will show ending fund balance)	(F075c)	(F075c) Unreserved Fund Balance is less than zero for Fund Source 5199	C	
68		Revenues for rebates (4-8993) must exceed the amounts per SDE Records	F081	(F081) Revenues for rebates (4-8993) must equal or exceed the amounts per SDE Records	W	
69		All CNP Account Codes (4210 or 9340 or 9341) use either Fund Sources 5101, 5170, or 5199	F084	(F084) All CNP Account Codes (4210 or 9340 or 9341) are not in Fund Source 5101 or 5170 or 5199	W	
70	a	School Lunch Revenue must equal to state disbursement amount (Revenue Code 5110 + 5120).	F076	(F076) School Lunch Revenue not equal to state disbursement amount.	W	
70	b	Snack Program Revenue must equal to state disbursement amount (Revenue Code 5125).	F077	(F077) Snack Program Revenue not equal to state disbursement amount.	W	
70	c	School Breakfast Program Revenue must equal to state disbursement amount (Revenue Code 5130 + 5135).	F078	(F078) School Breakfast Program Revenue not equal to state disbursement amount.	W	
70	d	USDA Food Donation Program Revenue must equal the SDE Commodity Management System (Revenue Code 5160). (8% variance allowed)	F049	(F049) USDA Food Donation Program Revenue is not equal to the SDE Commodity Management System amount.	W	
70	e	Summer Food Program (sponsors only) must equal to state disbursement amount (Revenue Code 5170).	F079	(F079) Summer Food Program (sponsors only) not equal to state disbursement amount.	W	

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70	f	Child and Adult Care Program Meals and Cash-in-lieu must equal state disbursement amount (Revenue Code 5199)	F080	(F080) Child and Adult Care Program Meals not equal to state disbursement amount.	W	
71	a	Are fund balances in applicable Federal Fund Sources adjusted to zero as applicable by deferring revenues and/or accruing expenditures?	F056	(F056) Fund Balance does not adjust to zero (Federal Funds).	W	
71	b	Do revenue amounts for each of the Federal Fund Sources listed on the Supplemental Report I equal the total expenditures reported for Appropriation Year 1 ?	F057A	(F057A) Revenues not equal to expenditures	W	
71	b	Do revenue amounts for each of the Federal Fund Sources listed on the Supplemental Report I equal the total expenditures reported for Appropriation Year 0?	F057B	(F057B) Revenues not equal to expenditures	C	
71	c	Does the balance sheet cash on hand plus receivables for each of the Fund Sources on Supplemental Report I equal the amount of deferred revenue plus any payables for each Fund Source?	F058A	(F058A) Cash on hand plus receivables does not equal deferred revenue plus payables (Fund Sources on Supplemental Report I)	C	
71	c	Does the balance sheet cash on hand plus receivables for each of the Fund Sources on Supplemental Report I equal the amount of deferred revenue plus any payables for each Fund Source?	F058B	(F058B) Cash on hand plus receivables does not equal deferred revenue plus payables (Fund Sources on Supplemental Report I)	C	
71	d	Are salaries and benefits (object codes 001-250) paid from federal fund sources (3000-4999) budgeted?	F065	(F065) Salaries and benefits paid from Federal Fund Sources were not budgeted.	C	
72		Are local school accounting records included in General Purpose Financial Statements (Fund Sources 7000-7999)?	F059	(F059) Local school accounting records not included in General Purpose Financial Statement record.	C	
74		Are local school cash balances at year end maintaining a positive cash balance?	F136	(F136) Local school cash balances at year end do not have a positive cash balance.	W	
75		There are no expenditures for salaries and benefits (object codes 001-299) coded in Local School Fund Sources (7100-7999).	F121	(F121) Expenditures for salaries and benefits cannot be coded in Local School Fund Sources (7100-7999).	W	
76		Do Agency funds (35-49) have only assets and liabilities recorded?	F066	(F066) Agency funds should only have assets and liabilities recorded.	C	
77		Do Account Groups (fund type 80 - 89) only have assets, liabilities, and Investment in General Fixed Assets recorded?	F067	(F067) Account Groups should only have assets, liabilities, and Investment in General Fixed Assets recorded.	C	
78		All expenditures (account type = 5) have a fund type, account code, object, cost center, fund source, appropriation year, and program code.	F070	(F070) All expenditures do not have a fund type, account code, object, cost center, fund source, appropriation year, and program code.	C	
79		All revenues (account type = 4) have a fund type, account code, fund source, and appropriation year code.	F071	(F071) All revenues do not have a fund type, account code, fund source, and appropriation year code.	C	
80		Do Encumbrances (0341) equal Reserve for Encumbrance (0358)?	F072	(F072) Encumbrances do not equal Reserve for Encumbrance	C	

Desk Review 2021			Business Rule	Reference Code	Error Message	Error Type	Note
81			Do Encumbrances (0341) equal the encumbrance subsidiary (open purchase order report). Note: Fund Sources 7XXX are excluded from the comparison.	F137	(F137) The encumbrance subsidiary does not balance to the encumbrance (0341) general ledger account.	C	
82			Do revenues plus beginning fund balances equal or exceed the total amount of expenditures by fund type?	F106	(F106) Deficit fund balances are not allowed. A letter of explanation should be sent to Alabama State Department of Education Superintendent for an exception to be made for this error.	C	
84			Are the expenditures that were coded to state fund sources as reserved for encumbrances at the end of FY2020 coded to appropriation year "9" in FY 2021? (1xxx fund sources only; excluding 1277, 1279, 1320, 1710, 1715, 1720, 1721, 1760, 1765, and 1766)	F107	(F107) Amounts that were coded to State Fund Sources as Account Code 0341 - Reserved for Encumbrances at the end of prior fiscal year are not shown as expenditures in appropriation year "9" in current fiscal year.	C	
86			Revenues, expenditures, liabilities, and assets (except cash) should have a credit or debit balance that is normal to that account code.	F085	(F085) Contains an ending balance that is not normal to the account type.	C	
90	f		Compensation for unpaid leave (object code 195) is not charged to SRI fund sources.	F115	(F115) Compensation for unpaid leave (object 195) may not be charged to SRI fund sources.	C	
90	h	1	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 15% limit for Fund Source 4110.	F086	(F086) Administrative expenditures charged to Fund Source 4110 exceed the 15% limit.	C	
90	h	2	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 5% limit for Fund Source 4115.	F088	(F088) Administrative expenditures charged to Fund Source 4115 exceed the 5% limit.	C	
90	h	3	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 0% limit for Fund Source 4116.	F089	(F089) Administrative expenditures charged to Fund Source 4116 exceed the 0% limit.	C	
90	h	4	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 5% limit for Fund Source 4130. Note: Exclude function code 6430 for HQT requirement incentives from calculation.	F090	(F090) Administrative expenditures charged to Fund Source 4130 exceed the 5% limit.	C	
90	h	5	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 2% limit for Fund Source 4150.	F093	(F093) Administrative expenditures charged to Fund Source 4150 exceed the 2% limit.	C	
90	h	6	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 2% limit for Fund Source 4160.	F114	(F114) Administrative expenditures charged to Fund Source 4160 exceed the 2% limit.	C	
90	h	7	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 20% limit for Fund Source 4161.	F108	(F108) Administrative expenditures charged to Fund Source 4161 exceed the 20% limit.	C	
90	h	8	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 5% limit for Fund Source 4180.	F096	(F096) Administrative expenditures charged to Fund Source 4180 exceed the 5% limit.	C	
90	h	9	Administrative costs charged (Function Code 6000 - 6999) should not exceed the 5% limit for Fund Source 4195.	F097	(F097) Administrative expenditures charged to Fund Source 4195 exceed the 5% limit.	C	

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90	j	If deferred revenue is used in fund sources 3000-4999 does the amount deferred represent current obligations? (must provide explanation of amounts coded to 0271)	F011	(F011) Deferred revenue coded to fund sources 3000 through 4999 should represent current obligations. Explanation of deferred revenue required.	W	
97		Expenditures for Fund Source 4110 Appr Yr 0 must be equal to or greater than 85% of the system's total allocation.	F098	(F098) Expenditures from Title I, Part A do not meet the 85% minimum requirement.	C	
98		Are expenditures for Fund Source 4150, Special Use Code 0073, greater than or equal to the amount required as listed on the allocation sheet?	F024	(F027) Expenditures in fund source 4150, special use code 0073 are less than the amount required.	C	
99		Are expenditures for Fund Source 4160 (Title IV), equal to or greater than 75% of the System's total allocation? If the system's expenditures are less than 75% of their allocation, has a waiver letter been sent for approval?	F116	(F116) Expenditures from Title IV do not meet the 75% minimum requirement.	C	
100		The amount expended for transportation (Account Code 41XX) in Fund Source 4161 must be less than or equal to 25% of the allocation.	F102	(F102) Expenditures for transportation in Title IV, Part B, exceed the 25% maximum.	C	
101		The amount expended for professional development (Account Code 2215) in Fund Source 4161 must be less than or equal to 5% of the allocation.	F103	(F103) Expenditures for professional development in Title IV, Part B, exceed the 5% maximum.	C	
102	a r	If Early Intervening Services (EIS) are required did the system spend exactly 15% of the current year allocation and code expenditures to special use code 0063? None Required in FY2020	F109	(F109) The required amount of Early Intervening Services have not been expended in Special use Code 0063 (15% of Fund Source 3210 Original Allocation).	C	
102	b r/nr	Are EIS activities coded to program codes other than 2200-2999 or 4712?	F110	(F110) Early Intervening Services expended in Special Use Code 0063 are incorrectly coded to Program Code 2200-2299 or 4712 in Fund Source 3210.	C	
102	a nr	If Early Intervening Services (EIS) are provided but not required did the system expend within 15% of the current year allocation and code the expenditures to special use code 0063?	F111	(F111) The amount of Early Intervening Services expended (Special Use Code 0063) is not within 15% of the Fund Source 3210 original allocation.	C	
102	aa r	If Early Intervening Services (EIS) are required did the system spend exactly 15% of the current year allocation and code expenditures to special use code 0063?	F139	(F139) The required amount of Early Intervening Services have not been expended in Special use Code 0063 (15% of Fund Source 3220 Original Allocation).	C	
102	bb r/nr	Are EIS activities coded to program codes other than 2200-2999 or 4712?	F140	(F140) Early Intervening Services expended in Special Use Code 0063 are incorrectly coded to Program Code 2200-2299 or 4712 in Fund Source 3220.	C	
102	aa nr	If Early Intervening Services (EIS) are provided but not required did the system expend within 15% of the current year allocation and code the expenditures to special use code 0063?	F141	(F141) The amount of Early Intervening Services expended (Special Use Code 0063) is not within 15% of the Fund Source 3220 original allocation.	C	
102	d r/nr	No CCEIS funds are coded to indirect cost.	F126	(F126) CCEIS funds coded to special use code 0063 may not use object 910.	C	

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103			Are the expenditures in Fund Source 3210 coded to special education program codes 2000 - 2900 and 4712, excluding 2800 for gifted education?	F142	(F142) Expenditures in Fund Source 3210 are not coded to special education program codes 2000 - 2900, excluding program code 2800.	C	
104			Are expenditures in fund Sources 3220 coded to function code 9140 and program code 4712? Exception: Indirect Cost and services to kindergarten age	F087	(F087) IDEA, Part B Pre-School expenditures are not coded to Function Code 9140, Program Code 4712.	W	
106			Are expenditures coded to Program Code 3600 in Fund Source 3310 (Career Tech) less than or equal to 5% of the expenditures?	F134	(F134) Administrative expenditures for Fund Source 3310 exceed the 5% limit.	C	
107			Are accounting guidelines for capital outlay, real property, costing more than \$50,000 being used (objects 512 - 519)?	F105	(F105) Expenditures less than \$50,000 are coded to objects 512 - 519.	W	
108			Are accounting guidelines for expenditures for exhaustible land improvements, building improvements, and buildings costing less than \$50,000 being used (objects 701 - 704)?	F112	(F112) Expenditures greater than \$50,000 are coded to objects 701 through 704.	W	
110			Is revenue posted for Extracurricular Trip Mile Charges (8995) and nonfunded route Transportation Mile Charges (8996) equal to the expenditures coded to object code 391? (Transfers are not allowed)	F138	(F138) Revenue recorded for Extracurricular Trip Mile Charges in Fund Sources 8995 & 8996 do not equal expenditures coded to 391.	W	
110	a		Revenues (account type 4) in fund source 8995 or 8996 cannot use account code 9200 through 9299.	F123a	(F123a) Transfers in (account code 92xx) cannot be coded to fund source 8995 or 8996.	W	
110	b		Expenditures (account type 5) in fund source 8995 or 8996 cannot use object code 920 through 929.	F123b	(F123b) Transfers out (object code 92x) cannot be coded to fund source 8995 or 8996.	W	
111			Are expenditures in fund source 8995 coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183, 4184, 4186, 4190 or (8000 - 8999, object 93x).	F122	(F122) Expenditures in fund source 8995 are not coded to allowable function codes.	W	
112			Are expenditures in fund source 8996 coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183, 4184, 4186, 4190, or (8000-8999, object 93x).	F124	(F124) Expenditures in fund source 8996 are not coded to allowable function codes.	W	
113	b		Are the expenditures coded to special use code 0064 coded to a program code other than 2200 - 2999 or 4712?	F145A	(F145A) Expenditures coded to Special Use Code 0064 must be coded to a Program Code other than 2200 - 2999 or 4712.	C	
113	c		Are the expenditures coded to special use code 0064 coded to state or local fund sources only (fund sources 1XXX-2XXX; 6XXX-7XXX)?	F145B	(F145B) Expenditures coded to Special Use Code 0064 must be only be coded to State or Local fund sources.	C	
114	b		ESSER expenditures (12-5-xxxx-xxx-xxxx-4290-0-xxxx-xxxx equal to revenues?	(F131a)	(F131a) ESSER (4290) expenditures not equal to revenues	C	
114	d	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4290	F131b	(F131b) Transfers into fund source 4290 are not allowed	C	
114	d	2	There are no transfers out (5-9910-920,922,923,924) coded to fund source 4290	F131c	(F131c) Transfers out of fund source 4290 are not allowed.	C	
115	b		GEER Expenditures (12-5-xxxx-xxx-xxxx-4291-x-xxxx-xxxx) equal to revenues	(F132a)	(F132a) GEER Expenditures (4291) not equal to revenues	C	
115	d	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4291.	F132b	(F132b) Transfers into fund source 4291 are not allowed	C	

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115	d	2	There are no transfers out (5-9910-920,922,923,924) coded to fund source 4291	F132c	(F132c) Transfers out of fund source 4291 are not allowed.	C	
115	e		Are all expenditures in Fund Source 4291 identified with special use codes 0015, 0016, or 0017?	F132d	(F132d) Expenditures in fund source 4291 must use special use code 0015, 0016, or 0017	C	
115	f		There is no indirect cost (object 910) charged to fund source 4291.	F132e	(F132e) Indirect cost is not allowed in fund source 4291	C	
116	b		ESSER expenditures (12-5-xxxx-xxx-xxxx-4292-0-xxxx-xxxx) equal to revenues?	(F144a)	(F144a) ESSER (4292) expenditures not equal to revenues.	C	
116	d	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4292?	(F144b)	(F144b) Transfers into fund source 4292 are not allowed	C	
116	d	2	There are no transfers out (5-9910-920, 922, 923, 924) coded to fund source 4292?	(F144c)	(F144c) Transfers out of fund source 4292 are not allowed	C	
117	b		CRF Health Expenditures (12-5-xxxx-xxx-xxxx-4293-0-xxxx-xxxx) equal to revenues?	(F133a)	(F133a) CRF Health (4293) expenditures not equal to revenues	C	
117	c	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4293.	F133b	(F133b) Transfers into fund source 4293 are not allowed	C	
117	c	2	There are no transfers out (5-9910-920,922,923,924) coded to fund source 4293.	F133c	(F133c) Transfers out of fund source 4293 are not allowed.	C	
117	d		There is no indirect cost (object 910) charged to fund source 4293.	F133d	(F133d) Indirect cost is not allowed in fund source 4293.	C	
118	b		CRF Devices Expenditures (12-5-xxxx-xxx-xxxx-4294-0-xxxx-xxxx) equal to revenues?	(F143a)	(F143a) CRF Devices (4294) expenditures not equal to revenues	C	
118	c	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4294.	F143b	(F143b) Transfers into fund source 4294 are not allowed	C	
118	c	2	There are no transfers out (5-9910-920,922,923,924) coded to fund source 4294.	F143c	(F143c) Transfers out of fund source 4294 are not allowed.	C	
118	d		There is no indirect cost (object 910) charged to fund source 4294.	F143d	(F143d) Indirect cost is not allowed in fund source 4294.	C	
119	b		ESSER II expenditures (12-5-xxxx-xxx-xxxx-4296-0-xxxx-xxxx) equal to revenues?	(F146a)	(F146a) ESSER II (4296) expenditures not equal to revenues	C	
119	c	1	There are no transfers in (4-9210, 9220, 9230, 9240 through 9243) coded to fund source 4296	(F146b)	(F146b) Transfers into fund source 4296 are not allowed.	C	
119	c	2	There are no transfers out (5-9910-920,922,923,924)	(F146c)	(F146c) Transfers out of fund source 4296 are not allowed	C	
120	b		ESSER II - ALSDE Reserve expenditures (12-5-xxxx-xxx-xxxx-4297-0-xxxx-xxxx) equal to revenues?	(F147a)	(F147a) ESSER II - ALSDE Reserve (4297) expenditures not equal to revenues	C	
120	c	1	There are no transfers (4-9210, 9220, 9230, 9240 through 9243) into fund source 4297	(F147b)	(F147b) Transfers into fund source 4297 are not allowed	C	
120	c	2	There are no transfers (5-9910-920,922,923,924) out of fund source 4297	(F147c)	(F147c) Transfers out of fund source 4297 are not allowed	C	
120	d		There is no indirect cost (object 910) charged to fund source 4297	(F147d)	(F147d) Indirect cost not allowed in fund source 4297	C	
122	b		ESSER III expenditures (12-5-xxxx-xxx-xxxx-4298-0-xxxx-xxxx) equal to revenues?	(F148a)	(F148a) ARP ESSER III (4298) expenditures not equal to revenues	C	
122	c	1	There are no transfers (4-9210, 9220, 9230, 9240 through 9243) into fund source 4298	(F148b)	(F148b) Transfers into fund source 4298 are not allowed	C	
122	c	2	There are no transfers (5-9910-920,922,923,924) out of fund source 4298	(F148c)	(F148c) Transfers out of fund source 4298 are not allowed	C	

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123	b		ESSER III expenditures (12-5-xxx-xxxx-4299-0-xxxx-xxxx equal to revenues?	(F149a)	(F149a) ARP ESSER III - ALSDE Reserve (4299) expenditures not equal to revenues	C	
123	c	1	There are no transfers (4-9210, 9220, 9230, 9240 through 9243) into fund source 4299	(F149b)	(F149b) Transfers into fund source 4299 are not allowed	C	
123	c	2	There are no transfers (5-9910-920,922,923,924) out of fund source 4299	(F149c)	(F149c) Transfers out of fund source 4299 are not allowed	C	
124	b		ARP ESSER III - ALSDE Reservation expenditures (12-5-xxxx-xxx-xxxx-4295-0-xxxx-xxxx) not equal to revenues	(F150a)	(F150a) ARP ESSER III - ALSDE Reservation (4295) expenditures not equal to revenues	C	
124	c	1	There are no transfers (4-9210, 9220, 9230, 9240 through 9243) into fund source 4295	(F150b)	(F150b) Transfers into fund source 4295 are not allowed	C	
124	c	2	There are no transfers (5-9910-920,922,923,924) out of fund source 4295	(F150c)	(F150c) Transfers out of fund source 4295 are not allowed	C	
124	d		There is no indirect cost (object 910) charged to fund source 4295	(F150d)	(F150d) Indirect cost not allowed in fund source 4295	C	
124	e		All expenditures are assigned special use codes 0067 - ARPA Learning Loss, 0068 - ARPA Summer Enrichment, or 0069 - ARPA Afterschool Program?	(F150e)	(F150e) ARP ESSER III (4295) expenditures must use special use codes 0067, 0068, or 0069	C	