DESK REVIEW FOR THE FY22 GENERAL PURPOSE FINANCIAL STATEMENTS

Reviewed by: _____ LEA _____
Date reviewed: _____ CLB No. _____
Date approved: _____

REVIEW ITEM:	YES	NO	N/A
1. Do TOTAL ASSETS AND OTHER DEBITS equal TOTAL LIABILITIES AND FUND EQUITY for each fund type?	Y	N	N/A
2. Do TOTAL ASSETS AND OTHER DEBITS equal TOTAL LIABILITIES AND FUND EQUITY for each fund source?	Y	N	N/A
3. Does Inventories (0140-0149) equal Reserved for Inventories (0342) in the Child Nutrition fund sources (5000-5299)?	Y	N	N/A
4. Does Total Fixed Assets (0170-0189) equal Investment in General Fixed Assets (0310) in the General Fixed Asset Account Group (88)?	Y	N	N/A
5. Does TOTAL OTHER DEBITS (0190-0199) equal TOTAL LONG TERM LIABILITIES (0290-0299) in General Long-Term Debt Account Group (89)?	Y	N	N/A

Do the revenue amounts shown in the General Fund Type and Capital Outlay Fund Type equal the total amounts shown in the "State Fiscal Year Disbursement" column of the SDE printout LEA TRANSACTIONS BY SYSTEM - 10/01/21 THROUGH 9/30/22 for each of the State Revenues listed below:

REVIEW ITEM:	YES	NO	N/A
6. K-12 Foundation Program (1110), Current Units (1120), 1 % salary adjustment (1530), Transportation (1310), Fleet Renewal (1320) equal allocation?	Y	N	N/A
7. School Nurses Program (1220) equals allocation?	Y	N	N/A
8. Technology Coordinator Revenue (1221) equals allocation ?	Y	N	N/A
9. Career Tech O&M Revenue (1222) equals allocation ?	Y	N	N/A
10. Alabama Reading Initiative Revenues (1230) equals allocation?	Y	N	N/A
11. English As A Second Language Revenue (1252) equals allocation ?	Y	N	N/A
12. Gifted Education Revenue (1275) equals allocation ?	Y	N	N/A
13. Career Tech Initiative- Extended Contracts (1280), CTI Expansion Grant (1281), High Schools That Work (1282), Technology Centers That Work (1283) Revenues equal allocations?	Y	N	N/A
14. State At Risk Revenues (1410) equals allocation?	Y	N	N/A
15. State Preschool Revenues (1520) equals allocation?	Y	N	N/A
16. Public School Fund Capital Outlay (2120) and Interest (2130) equal allocations?	Y	N	N/A

	YES	NO	N/A

17. a. Do expenditures plus encumbrances reported in Fund Source 1110 (Foundation Program) equal the amount allocated by the State (State funds plus local revenues calculated at 10 mills)?   Y   N   N/A

    b. Do Local Revenues (11-4-6010 thru 6590) reported in Fund Source 1110, appropriation year 0 equal the amount calculated by the State?   Y   N   N/A

18. a. Are expenditures for salaries reported in Fund Source 1110, appropriation year 0, Function Codes 1000-2999, and Object Codes 001-099 equal to or greater than 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)*   Y   N   N/A

    b. Expenditures for instructional salaries and benefits (11-5-(1000-2999) obj. code 001-299, F.S. 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)*   Y   N   N/A

19. a. Expenditures plus encumbrances reported in Fund Source 1132 (TEAMS) Balance to revenues?   Y   N   N/A

    b. Expenditures in fund source 1132 are not coded to object code 210 (insurance).   Y   N   N/A

20. a. Expenditures plus encumbrances reported in Fund Source 1310 (Transportation) balance to the revenues?   Y   N   N/A

    b. Are expenditures in fund source 1310 coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183-4184, 4186 or 4190?   Y   N   N/A

21. Are Transportation Fleet Renewal Funds only spent for new buses or debt service for new buses?   Y   N   N/A

    (14-5-(4120-4130)-531-XXXX-1320) or
    (13/14-(8000-8999) -(930-939)-XXXX-1320) (Exception may be made if ST debt is used Obj. codes 610-619)

22. a. Do expenditures plus encumbrances reported in Fund Source 1220 (School Nurse Program), function code 2140, equal the amount allocated by the State?   Y   N   N/A

    b. Are expenditures (11-5-2140-121-XXXX-1220-0-XXXX-XXXX) greater than zero?   Y   N   N/A

23. Do expenditures plus encumbrances reported in Fund Source 1221 (Technology Coordinator) equal the amount allocated by the State ?   Y   N   N/A

24. a. Do expenditures plus encumbrances reported in 1222 (Career Tech O&M) equal the amount allocated by the state ?   Y   N   N/A

    b. Have all expenditures been coded using program codes 1661, 1664, or 3000-3999 ?   Y   N   N/A

    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 ? *Use of additional codes must be approved by Career Tech.*   Y   N   N/A

25. Do Expenditures plus encumbrances reported in Fund Source 1230 (Alabama Reading Initiative) equal the amount allocated by the state?   Y   N   N/A

	YES	NO	N/A

26. Do expenditures plus encumbrances reported in Fund Source 1252 (English As A Second Language) equal the amount allocated by the State ? — Y | N | N/A

27. Do expenditures plus encumbrances reported in Fund Source 1275 (Gifted Education) equal the amount allocated by the state ? — Y | N | N/A

28. Do expenditures plus encumbrances reported in Fund Source 1280 (Career Tech Initiative – Extended Contracts) equal the amount allocated by the State ? — Y | N | N/A

29. Do expenditures plus encumbrances reported in Fund Source 1281 (CTI Expansion Grant) equal the amount allocated by the State ? — Y | N | N/A

30. Do expenditures plus encumbrances reported in Fund Source 1282 (High Schools That Work) equal the amount allocated by the State ? — Y | N | N/A

31. Do expenditures plus encumbrances reported in Fund Source 1283 (Technology Centers That Work) equal the amount allocated by the State ? — Y | N | N/A

32. a. Do Expenditures plus encumbrances reported in Fund Source 1410 (At Risk) equal the amount allocated by the state? — Y | N | N/A

    b. Are expenditures only coded to program codes 1700, 1810, 4600 or 8XXX? — Y | N | N/A

33. a. Do Expenditures plus encumbrances reported in Fund Source 1520 (State Preschool) equal the amount allocated by the State? — Y | N | N/A

    b. Are expenditures reported in Fund Source 1520, State Pre-school, coded to function code 9140 and program code 4712 ? — Y | N | N/A

34. Local revenues or local payments 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. **NOTE: Public School Funds are to retain 2120 Fund Source, even if funds are Transferred between Fund Types 13 and 14. (There should be no transfers in or out from fund sources other than 2120)** — Y | N | N/A

35. **Capital Leveraged Funds (Nancy's Schedules)**

    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? — Y | N | N/A

    b. Debt expenditures for leveraged Capital funds are coded in 12, 13, 14-5-8100-(931-932)-9200-8410-0-9200-0000. — Y | N | N/A

36. **Capital Purchase GAP Coverage – Act 2014-261**

    a. If LEA has Capital Purchase GAP coverage Funds, are these funds coded to 14-4-2120-000-0000-8411-0-0000-0000? — Y | N | N/A

    b. Insurance expenditures for GAP coverage funds are coded in 14-5-XXXX-395-XXXX-8411-0-XXXX-0000. — Y | N | N/A

	YES	NO	N/A

37. Capital Purchase Leveraged for QSCB (Sonja's Schedules)

a. If LEA has leveraged Capital Funds (QSCB), are these funds coded to 13 or 14-4-2120-000-0000-9116-0-0000-0000? — Y · N · N/A

b. Are debt expenditures for leveraged Capital funds (QSCB) coded to 13 or 14-5-8100-**932**-9200-9116-0-9200-0000 — Y · N · N/A

c. Does Cash With Fiscal Agent (13-1-0114-xxx-xxxx-9116-0-xxxx-xxxx) equal the 9/30/2022 Debt Schedule Balance for Cash with Fiscal Agent, column e? *Please NOTE: schedules will not be available until October* — Y · N · N/A

d. Does interest earned on QSCB Bonds (13-4-6810-xxx-xxxx-9116-0-xxxx-xxxx) equal the 9/30/2022 Debt Schedule Balance for interest earned, column d? — Y · N · N/A

e. If PSF (2120) revenue is funding the sinking fund payment on the QSCB bonds, does that sinking fund payment equal the 9/30/2022 Debt Schedule as the 2022 sinking fund payment, column b? — Y · N · N/A

38. Capital Purchase Leveraged for QZAB (Sonja's Schedules)

a. Does Cash With Fiscal Agent (13-1-0114-xxx-xxxx-9115-0-xxxx-xxxx) equal the 9/30/2022 Debt Schedule Balance for Cash with Fiscal Agent, column e? *Please NOTE: schedules will not be available until October* — Y · N · N/A

b. Does interest earned on QZAB Bonds (13-4-6810-xxx-xxxx-9115-0-xxxx-xxxx) equal the 9/30/2022 Debt Schedule Balance for interest earned, column d? — Y · N · N/A

c. If PSF (2120) revenue is funding the sinking fund payment on the QZAB bonds, does that sinking fund payment equal the 9/30/2022 Debt Schedule as the 2022 sinking fund payment, column b? — Y · N · N/A

39. Do Fund Transfers In (XX-4-9210 thru 9243) equal Fund Transfers Out (XX-5-9910-920,922,923,924)? — Y · N · N/A

40. Does Indirect Cost Revenue (XX-4-9010 F.S. 6001) equal Indirect Cost payments from federal fund sources (XX-5-object code 910)? — Y · N · N/A

41. Do the interfund payables (0261) equal interfund receivables (0133)? — Y · N · N/A

42. Are expenditures plus encumbrances reported in State Fund Sources 1000-2999 under Program Codes 3000-3800 and 1664 equal to or greater than Vocational Education expenditures reported in FY 1995? NOTE: This edit may be met on a per capita (career tech enrollment) basis by comparing per pupil expenditures for voc ed students in 1995 to the per pupil expenditures for career tech for 2022. This will have to be done "manually." Those systems that were established AFTER 1995 will use the per pupil amount of the county system they withdrew from as their basis. (1995 report is located under optional reports) (*N/A for charter schools*) — Y · N · N/A

Child Nutrition Program

43. a. Are USDA Donated Foods consumed included in function 4210 - Food Service Child Nutrition, object code 461 ? — Y · N · N/A

	YES	NO	N/A

    b. Are USDA Donated Foods consumed included in function 9340 – Summer Feeding Services. Object code 461 ? — Y   N   N/A

    c. Are USDA Donated Foods consumed included in function 9341 – CACFP At Risk Supper. Object code 461 ? — Y   N   N/A

44. LEA is not using asset code 0142 (Inventories – USDA Donated Foods). (Acct Type 1, Account Code 0142 is not a valid code) — Y   N   N/A

45. There is not a balance in Cash Over/Cash Short for CNP Fund. (Acct Type 1, Account code 0118, fund source 5101/5170/5199 is zero or is not in the file.) **NOTE: If short, close to object code 699, if over close to revenue code 6990**. — Y   N   N/A

46. There is not a balance in Notes Receivable for CNP Fund. (Acct Type 1, Account code 0135, fund source 5101/5170/5199 is zero or is not in the file.) — Y   N   N/A

47. a. CNP Overall/Total Cash in Bank is not a negative balance. (Acct Type 1, Account code 0111, fund source 5101 is > or = to zero) if negative, verify Receivable covers the cash deficit — Y   N   N/A

    b. CNP Overall/Total Cash in Bank is not a negative balance. (Acct Type 1, Account code 0111, fund source 5170 is > or = to zero) if negative, verify Receivable covers the cash deficit — Y   N   N/A

    c. CNP Overall/Total Cash in Bank is not a negative balance. (Acct Type 1, Account code 0111, fund source 5199 is > or = to zero) if negative, verify Receivable covers the cash deficit — Y   N   N/A

48. a. CNP Purchased food inventory has a positive balance. (Acct Type 1, Account code 0143, fund source 5101 is > zero) — Y   N   N/A

    b. CNP Purchased food inventory has a positive balance. (Acct Type 1, Account code 0143, fund source 5170/5199 is not negative) — Y   N   N/A

49. There are no "other payables" reported in CNP. (Acct type 2, Account code 0263-0266, Fund source 5101/5170/5199 = 0 or is not in file) — Y   N   N/A

50. There are no "transfers out" reported in CNP. (Acct type 5, object code 920-929, Fund Source 5101/5170/5199 = 0 or is not in file) Amy transfers between CNP fund sources must obtain approval. — Y   N   N/A

51. All CNP revenue is coded to a school cost center. (Acct type 4, fund source 5101/5170/5199 must have a valid school site cost center, cost center cannot be 8000-8999) — Y   N   N/A

52. a. CNP revenue for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5101 cannot be negative.) — Y   N   N/A

    b. CNP revenue for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5170 cannot be negative.) — Y   N   N/A

    c. CNP revenue for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5199 cannot be negative.) — Y   N   N/A

	YES	**NO**	**N/A**

53. a. CNP revenue for Daily lunch sales is greater than zero.   Y   N   N/A
   (Acct type 4, acct code 6710, fund source 5101 must be > zero)
   If 6710 = 0, explanation required.

   b. CNP revenue for Daily lunch sales is greater than zero.   Y   N   N/A
   (Acct type 4, acct code 6710, fund source 5170 must be > zero)
   If 6710 = 0, explanation required.

54. CNP fund does not have any expenditures coded to USDA Donated Foods.   Y   N   N/A
   (Acct type 5, obj code 462, fund source 5101/5170/5199 = zero or is not in file)

55. a. All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or   Y   N   N/A
   4210. (Acct type 5, fund source 5101 can only use account codes 3000-3999 and 4210)

   b. All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or   Y   N   N/A
   9340. (Acct type 5, fund source 5170 can only use account codes 3000-3999 and 9340)

   c. All CNP expenditures, including indirect cost, are coded to account codes 3000-3999 or   Y   N   N/A
   9341. (Acct type 5, fund source 5199, can only use account codes 3000-3999 or 9341)

56. All CNP expenditures, including indirect cost, are coded to program code 8420.   Y   N   N/A
   (Acct type 5, fund source 5101, 5170 and 5199, can only use program code 8420.)

57. CNP expenditures are not coded to cost centers 8420 or 8620.   Y   N   N/A
   (Acct type 5, fund source 5101, 5170 and 5199, cost center 8420 and 8620 is zero
   or not in file.) Must use local school cost centers.

58. Special use code 0034 is only used for the CNP pass through payment.   Y   N   N/A
   (if spec. use =34, Acct type 4, Acct code must be 9210; if spec. use =34, Acct type 5, must
   use acct code 9910, object code 920, program code 9700)

59. Was the CNP Operating Balance Pass-Thru Relief Request submitted through   Y   N   N/A
   DocuSign? (required)

   a. Does CNP Fund Balance (fund source 5101 and 5170) equal or exceed one month?   Y   N   N/A

   b. If CNP Fund Balance (fund source 5101 and 5170) is less than one month was 100%   Y   N   N/A
   Of the pass-thru calculation passed through?

60. There are no CNP funds expended for real property, unless building improvements.   Y   N   N/A
   (Acct type 5, fund source 5101/5170/5199, object code 510-514, 516-519 = zero or is not in file)
   Note: If using object 515, must have written approval from CNP)

61. There are no CNP funds expended for Buildings/Improvements or Land Improvements   Y   N   N/A
   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.

62. There are no CNP funds expended for Capitalized Equipment, fund source 5101/5170/5199,   Y   N   N/A
   object codes 540-590, without prior written approval from the State CNP Program
   Coordinator.

63. CNP funds have not been expended for debt service.   Y   N   N/A
   (Acct type 5, fund source 5101/5170/5199, object code 610-619, 930-939 = 0 or is not in file)

	YES	NO	N/A

64. No CNP salaries/benefits have been paid from foundation or local fund sources. Y N N/A
(Acct type 5, acct code 4210, object code 100-299, fund source cannot be 1110 or 6000-7999)

65. CNP funds have not been expended for Claims Against the LEA. Y N N/A
(Acct type 5, fund source 5101/5170/5199, object code cannot be 960-969)

66. Indirect cost for CNP is calculated properly for each cost center. Y N N/A
(This may be verified through the Optional ALSDE Reports. Please see report
Indirect Cost Earned vs. Collected by Cost Center) (fund sources 5101 and 5170)

67. a. Overall Ending Fund Balance (0300-0399) is not negative (not<0) for Fund Source 5101. Y N N/A
(C-II Reports by fund source will show ending fund balance)

   b. Overall Ending Fund Balance (0300-0399) is not negative (not<0) for Fund Source 5170. Y N N/A
(C-II Reports by fund source will show ending fund balance)

   c. Overall Ending Fund Balance (0300-0399) is not negative (not<0) for Fund Source 5199. Y N N/A
(C-II Reports by fund source will show ending fund balance)

68. Are Revenues for rebates (Revenue source 8993) equal to or greater than amounts per Y N N/A
SDE records. (SWP Rebates + USDA Donated Foods)

69. Do all CNP Account Codes (4210, 9340 or 9341) use either 5101, 5170 or 5199 Y N N/A
Fund Sources? Some exceptions apply.

70. Do CNP Revenues for each revenue code (all fund type 12) listed below match amounts in SDE records?
   a. Revenue Code 5110 + 5120 = School Lunch Y N N/A
   b. Revenue Code 5125 = Snack Program Y N N/A
   c. Revenue Code 5130 + 5135 = School Breakfast Program Y N N/A
   d. Revenue Code 5160 = USDA Donated Foods Program (8% variance max.) Y N N/A
   e. Revenue Code 5170 = Summer Food Program (sponsors only) Y N N/A
   f. Revenue Code 5199 = Child and Adult Care Program Meals and Cash-in-lieu Y N N/A
   **Please make sure the variances balance to Intergovernmental Receivables (0134) in fund source 5101/5170.

71. a. Are fund balances in applicable <u>federal</u> Fund Sources adjusted to zero as Y N N/A
      applicable by deferring revenues and/or accruing expenditures?

   b. Do revenue amounts for each of the Federal fund sources, listed on Supplemental Y N N/A
      Report I, equal the total expenditures reported?

   c. Does the balance sheet <u>cash on hand</u> plus receivables for each of the fund sources Y N N/A
      on Supplemental Report I equal the amount of deferred revenue plus any
      payables for each Fund Source?

   d. Are salaries and benefits (object codes 001-250) paid from federal fund sources Y N N/A
      (3000-4999) budgeted? *(Beg. Jan.2013 Tier I and Tier II)*

72. Are local school accounting records included in the General Purpose Financial Y N N/A
Statements (Fund Sources 7000-7999)?

73. Are Conversion Starter Schools cost centers included in the General Purpose Financial Y N N/A
Statements (Fund Sources 7000-7999)?

74. Are local school cash balances at year end maintaining a positive cash balance? Y N N/A
(Account Code 011X, Cost Center XXXX, Fund source 7XXX)

	YES	NO	N/A

75. There are no expenditures for salaries and benefits (Object Codes 001-299) coded in Local School Fund Sources (7101-7999). — Y / N / N/A

76. Do Agency funds (35-49) have only assets (account type 1) and liabilities (account type 2) in these funds? — Y / N / N/A

77. Do Account Groups (fund type 80-89) have only assets (account type 1), liabilities (account Type 2) and Investment in General Fixed Assets (fund equity code 0310) recorded? Revenues and expenditures and all other fund equity codes, except 0310, should not be recorded in Account Groups. — Y / N / N/A

78. All expenditures 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

79. All revenues 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

80. Do Encumbrances (0341) equal (0358) Reserve for Encumbrances? — Y / N / N/A

81. Do Encumbrances (0341) equal the encumbrance subsidary (open purchase order report) ? **Note :** Fund sources 7000-7999 are excluded from the comparison. — Y / N / N/A

82. Do revenues plus beginning fund balance equal or exceed the total amount of expenditures by fund type ? (NOTE : Letter regarding the deficit fund balance must be written to the state superintendent for approval before the finanical statements can be approved.) — Y / N / N/A

83. Does the cover page have original signatures of the superintendent and notary public? — Y / N / N/A

84. Are the expenditures that were coded to state fund sources as reserved for encumbrances at the end of FY21 coded to appropriation year "9" in FY2022? (1000-1999 fund sources only, excluding 1277, 1279, 1320, 1710, 1715, 1720, 1721, 1760, 1765 and 1766) — Y / N / N/A

85. Are the expenditures that were coded to state fund sources as carryover at the end of FY21 coded to appropriation year "1" in FY2022? (1000-1999 fund sources only, excluding 1320, 1710, 1715, 1720, 1721, 1760, 1765 and 1766) — Y / N / N/A

86. As of 9/30/22, revenues, expenditures, liabilities, and assets (except cash) should have a credit or debit balance that is normal to that account code. For example: expenditures have a normal debit balance. No "negative" balances except cash accounts. — Y / N / N/A

87. Do the amounts included in the ACTUAL columns on Exhibit F-III A, B, and C equal the amounts shown on Exhibit F-II-A. — Y / N / N/A

88. Are pages included for any Proprietary (Fund Type 24) and Non-Expendable Trust Funds (Fund Type 31)? — Y / N / N/A

89. Is **Supplemental Report I** (Federal Programs - Status of Funds) included? — Y / N / N/A

90. For each of the programs listed on Supplemental Report I, the following should be verified:

   a. Current year amounts listed as Funds Available are correct per the allocation sheets plus carry over if applicable. (Carry over **must** include pennies) — Y / N / N/A

   b. Do the expenditures reported in Column 2 agree with expenditures included in the GPFS for each Fund Source? — Y / N / N/A

	YES	NO	N/A

c. Total expenditures in each major program category do not exceed amounts budgeted in that category by more than 10%. *(Waiver required)*   Y   N   N/A

d. Carryover amounts listed as Funds Available reported are correct per last Budget Amendment for the program (Supplemental I Report must include pennies).   Y   N   N/A

e. Benefits charged are in line with amounts calculated based on salaries charged.   Y   N   N/A

f. Compensation for unpaid leave (object code 195) is not charged to SRI fund sources.   Y   N   N/A

g. Indirect cost charged does not exceed the amount calculated based on the total direct costs (not including objects 461, 464 5XX, 61X, 627, 7XX or 9XX) multiplied by the applicable rate. (This may be verified through the Optional ALSDE Reports. Please see report ***Indirect Cost Earned vs. Collected***)   Y   N   N/A

h. Administrative costs charged do not exceed limitations for ESSA programs.
(NOTE: Exclude function code 6430 with fund source 4130, if used for teacher recruitment.)

	YES	NO	N/A
1. Title I, Part A (Fund Source 4110) – 15%	Y	N	N/A
2. Title I, Part C (Fund Source 4115) – 5%	Y	N	N/A
3. Title I, Part D (Fund Source 4116) – 0%	Y	N	N/A
4. Title II, Part A (Fund Source 4130) – 5%	Y	N	N/A
5. Title III, Part A (Fund Source 4150) – 2%	Y	N	N/A
6. Title IV, Part A (Fund Source 4160) – 2%	Y	N	N/A
7. Title IV, Part B (Fund Source 4161) – 20%	Y	N	N/A
8. Title V, Part B – (Fund Source 4180) – 5%	Y	N	N/A
9. Title IX, (Fund Source 4195) – 10%	Y	N	N/A

i. Do LEA 9/30 Transaction Report cash disbursement amounts for all Federal Funds found on Supplemental Report I match the Revenue reported on the GPFS plus any amount recorded as deferred revenue, less any amount recorded as a receivable?   Y   N   N/A

j. If deferred revenue is used in fund sources 3000-4999 does the amount deferred represent current obligations meaning obligations will be liquidated within 30 days? (must provide explanation of amounts coded to 0271)   Y   N   N/A

k. Do fund equity accounts for fund sources on Supplemental Report I have a zero balance as of 9/30/22?   Y   N   N/A

l. Are all carryover funds expended? Any fund balance remaining in carryover funds should be returned to the State of Alabama if funds have been disbursed as reported on the 9/30/22 LEA transaction report. **NOTE: Please verify that expenditures in the fund source meet or exceed the carry over amounts. Fund source 4161 must be verified by cost centers.**   Y   N   N/A

91. Are the flexibility transfers in (4-924X) and transfers out (5-9910-924) in fund sources 41XX as reflected in the GPFS equal to the amount listed in the e-Gap application? **If no, the e-Gap application MUST be modified to reflect the actual transfer amounts <u>PRIOR</u> to starting the FER.**   Y   N   N/A

92. Is **Supplemental Report II** (Schedule of Local Revenue Sources and Local Funds Equivalent to 10 mills) included?   Y   N   N/A

Item A (Local Funds Equivalent):
1. Does line 1 equal the revenue reported in the GPFS under revenue code 6210?   Y   N   N/A

2. Is the number of mills indicated for District Ad-Valorem, Regular (6210)?   Y   N   N/A

	YES	NO	N/A

3. Does line 3 equal line 1 divided by line 2? Y N N/A

4. Does line 4 equal line 3 multiplied by ten? Y N N/A

5. Does line 5a equal Total County Revenues (6010-6199) as reported in the GPFS? Y N N/A

6. Does line 5b equal Total District Revenues (6200-6399) as reported in the GPFS? Y N N/A

7. Does line 5c equal Other Local Government Revenue (6500-6599) as reported in the GPFS? Y N N/A

8. Is Line 5d the sum of lines 5a through 5c? Y N N/A

9. Does Line 5d exceed line 4? Y N N/A

Item B (Schedule of Local Revenue Sources):
1. Are number of mills and rates listed for all applicable revenue sources? Y N N/A

93. Is **Supplemental Report III** included? Y N N/A

   a. Does the AFFIDAVIT OF LOCAL SUPERINTENDENT have the original signatures of the superintendent and notary public? Y N N/A

   b. Is the ANNUAL REPORT REGARDING OPPORTUNITIES AFFORDED MINORITY-RACE PROFESSIONALS AND MINORITY-RACE OWNER/MANAGED BUSINESS ENTERPRISES included and completed? Y N N/A

94.Is **Supplemental Report IV** included? Y N N/A

   a. Do the costs reported agree with expenditures included in the GPFS? Y N N/A

   b. Was prior approval for equipment acquisitions obtained in the Program application? Y N N/A

   c. Has only capitalized equipment (unit cost $5,000 or greater) been reported? Y N N/A

95. Has a FY 2022 **Schedule of Debt** been completed and submitted? Y N N/A

   a. Does the FY 2022 Principal Paid column balance to object code 931 ? Y N N/A

   b. Does the FY 2022 Interest Paid column balance to object code 932 ? Y N N/A

   c. Does the FY 2022 Balance Remaining column balance to debt liability in Fund 89? Y N N/A

96. Have all state funds been expended? If no, are checks included and amounts listed on the State Refunds report OR has permission been received to carryover? Y N N/A

97. Are expenditures for Fund source 4110 (Title I) appropriation year 0 equal to or greater than 85% of the system's total allocation? If the system's expenditures are less than 85% of their allocation, has a Waiver letter been sent in and approved? Y N N/A

	YES	NO	N/A

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?   Y   N   N/A

99. Are expenditures for Fund Source 4160 (Title IV), equal to or greater than 75% of the System's total allocation? Carryover is limited to 25% of the current year allocation.   Y   N   N/A

100. Is the amount expended for transportation in Fund Source 4161, (Title IV, Part B - 21st Century) less than or equal to 25% of the allocation?   Y   N   N/A

101. Is the amount expended for professional development in Fund Source 4161, (Title IV, Part B – 21st Century), less than or equal to 5% of the allocation?   Y   N   N/A

102. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required for fund sources 3210 AND 3220:

    a. Did the system spend exactly 15% of current year allocation and code expenditures to special use code 0063? ((If the expenditures exceed 15%, the excess must be reclassified) (If expenditures are less than 15% of the current year allocation the remaining funds MUST be budgeted and expended as carryover the following year.))   Y   N   N/A

    b. Are activities coded to program codes **other than** 2200-2999 or 4712?   Y   N   N/A

    c. If the expenditures are less than the required 15% of the allocation, does carryover amount meet or exceed the shortage?   Y   N   N/A

    d. No CCEIS Funds are coded to indirect cost.   Y   N   N/A

If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:

    a. Did the system expend within the 15% limit of current year allocation and code the expenditures to special use code 0063? (If the expenditures exceed 15%, the excess must be reclassified)   Y   N   N/A

    b. Are CEIS activities coded to program codes **other than** 2200-2999 or 4712?   Y   N   N/A

    c. No CEIS Funds are coded to indirect cost.   Y   N   N/A

103. If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required for fund sources 4286 AND 4287:

    a. Did the system spend exactly 15% of current year allocation and code expenditures to special use code 0063? ((If the expenditures exceed 15%, the excess must be reclassified) (If expenditures are less than 15% of the current year allocation the remaining funds MUST be budgeted and expended as carryover the following year.))   Y   N   N/A

    b. Are activities coded to program codes **other than** 2200-2999 or 4712?   Y   N   N/A

    c. If the expenditures are less than the required 15% of the allocation, does carryover amount meet or exceed the shortage?   Y   N   N/A

    d. No CCEIS Funds are coded to indirect cost.   Y   N   N/A

If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:

a. Did the system expend within the 15% limit of current year allocation and code the expenditures to special use code 0063? (If the expenditures exceed 15%, the excess must be reclassified) — Y — N — N/A

b. Are CEIS activities coded to program codes **other than** 2200-2999 or 4712? — Y — N — N/A

c. No CEIS Funds are coded to indirect cost. — Y — N — N/A

104. Are expenditures in fund sources 3210 coded to special education program codes 2000-2900 or 4712, excluding 2800 for gifted education? — Y — N — N/A

105. Are expenditures in fund sources 4286 coded to special education program codes 2000-2900 or 4712, excluding 2800 for gifted education? — Y — N — N/A

106. Are expenditures in fund sources 3220 coded to function code 9140 and program code 4712? Exception: indirect cost and services to kindergarten age — Y — N — N/A

107. Are expenditures in fund sources 4287 coded to function code 9140 and program code 4712? Exception: indirect cost and services to kindergarten age — Y — N — N/A

108. Were actual beginning fund balances used (must closely match the FY 2021 ending balances as reported on the 2021 GPFS Exhibit F-II). — Y — N — N/A

109. Are expenditures coded to program code 3600 in fund source 3310 (Career Tech), less than or equal to 5% of the total expenditures? — Y — N — N/A

110. Are accounting guidelines for expenditures for capital outlay, real property, costing more than $50,000 being used (objects 512-519)? — Y — N — N/A

111. Are accounting guidelines for expenditures for exhaustible land improvements, building improvements, and buildings costing less than $50,000 being used (objects 701-704)? — Y — N — N/A

112. Any remaining Clearing Account (Fund Types 38 and 39) fund balances have been cleared by journal entries. — Y — N — N/A

113. 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? (XX-4-XXXX-000-XXXX-8995-X-XXXX-XXXX-Account Balance plus XX-4-XXXX-000-XXXX-8996-X-XXXX-XXXX Account Balance should equal XX-5-XXX-391-XXXX-XXXX-X-XXXX-XXXX-Account Balance. (Transfers are not allowed) — Y — N — N/A

114. Are expenditures in fund sources 8995 coded to function codes 4110-4130,4132-4141, 4170, 4180, 4183-4184, 4186, 4190 or 8000-8999 with object codes 930-939? — Y — N — N/A

115. Are expenditures in fund sources 8996 coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183-4184, 4186, 4190 or 8000-8999 with object codes 930-939? — Y — N — N/A

116. Are expenditures in fund sources 8997 coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183-4184, 4186, 4190 or 8000-8999 with object codes 930-939? — Y — N — N/A

	YES	NO	N/A

117. MOE Flexibility

    a. Is the amount coded to special use code 0064 less than or equal to the amount allowable for the Maintenance of Effort Reduction? (Use the latest allocation spreadsheet for allowable amounts.) — Y N N/A

    b. Are the expenditures coded to special use code 0064 coded to a program code other than 2200 - 2999 or 4712? — Y N N/A

    c. 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

CARES ACT

118. a. Elementary and Secondary School Emergency Relief Fund – ESSER (exp. 9/30/2022) ESSER Revenue (12-4-4290-000-XXXX-4290-0-0000-XXXX) is equal to or less than the allocation ? (non-automated) — Y N N/A

    b. ESSER expenditures (12-5-XXXX-XXX-XXXX-4290-0-XXXX-XXXX) equal revenues? — Y N N/A

    c. Function codes used for ESSER expenditures are in line with the approved paper application function codes? (non-automated) — Y N N/A

    d. There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4290? — Y N N/A

    e. Indirect cost charged (object code 910) is equal to or less than the Unrestricted indirect cost rate? (non-automated) — Y N N/A

    f. Are equitable services (proportionate share) coded to function code 9200? — Y N N/A

    g. Do expenditures from March 2020 through September 30, 2022 equal the amount allocated for equitable services on the last approved ESSER I application? **(non-automated)** — Y N N/A

    h. If equitable services expenditures are less than the required amount listed in the last approved application, is the remaining balance of the grant sufficient to cover the difference? **(non-automated)** — Y N N/A

119. Governor's Emergency Relief Fund – GEER (exp. 9/30/2022)

    a. GEER Revenue (12-4-4291-000-XXXX-4291-0-0000-XXXX) is equal to or less than the allocation ? (non-automated) — Y N N/A

    b. GEER expenditures (12-5-XXXX-XXX-XXXX-4291-0-XXXX-XXXX) equal revenues? — Y N N/A

    c. Function codes used for GEER expenditures are in line with the approved paper application function codes? (non-automated) — Y N N/A

    d. There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4291? — Y N N/A

    e. Are all expenditures in Fund Source 4291 identified with special use codes 0015, 0016 or 0017? — Y N N/A

f. There is no indirect cost (object code 910) charged to fund source 4291?   Y   N   N/A

g. Are equitable services (proportionate share) coded to function code 9200?   Y   N   N/A

h. Do expenditures from March 2020 through September 30, 2022 equal the amount allocated for equitable services on the last approved GEER application? **(non-automated)**   Y   N   N/A

i. If equitable services expenditures are less than the required amount listed in the last approved application, is the remaining balance of the grant sufficient to cover the difference? **(non-automated)**   Y   N   N/A

120. <u>Elementary and Secondary School Emergency Relief Fund – ESSER (exp. 9/30/22)</u>

a. Revenue (12-4-4292-000-XXXX-4292-0-0000-XXXX) is equal to or less than the allocation ? (non-automated)   Y   N   N/A

b. ESSER expenditures (12-5-XXXX-XXX-XXXX-4292-0-XXXX-XXXX) equal revenues?   Y   N   N/A

c. Function codes used for ESSER expenditures are in line with the approved paper application function codes? (non-automated)   Y   N   N/A

d. There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4292?   Y   N   N/A

e. Indirect cost charged (object code 910) is equal to or less than the Unrestricted indirect cost rate? (non-automated)   Y   N   N/A

f. Are equitable services (proportionate share) coded to function code 9200?   Y   N   N/A

g. Do expenditures from March 2020 through September 30, 2022 equal the amount allocated for equitable services on the last approved ESSER I application? **(non-automated)**   Y   N   N/A

h. If equitable services expenditures are less than the required amount listed in the last approved application, is the remaining balance of the grant sufficient to cover the difference? **(non-automated)**   Y   N   N/A

CRRSA ACT

121. <u>Elementary and Secondary School Emergency Relief Fund – ESSER II (exp. 9/30/23)</u>

a. ESSER II Revenue (12-4-4296-000-XXXX-4296-0-0000-XXXX) is equal to or less than the allocation ? (non-automated)   Y   N   N/A

b. ESSER II expenditures (12-5-XXXX-XXX-XXXX-4296-0-XXXX-XXXX) equal revenues?   Y   N   N/A

c. There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4296?   Y   N   N/A

d. Indirect cost charged (object code 910) is equal to or less than the Unrestricted indirect cost rate? (non-automated)   Y   N   N/A

	YES	NO	N/A

122. Elementary and Secondary School Emergency Relief Fund – ESSER II – ALSDE Reserve (exp. 9/30/23)

		YES	NO	N/A
a.	ESSER II Revenue (12-4-4297-000-XXXX-4297-0-0000-XXXX) is equal to or less than the allocation ? **(non-automated)**	Y	N	N/A
b.	ESSER II expenditures (12-5-XXXX-XXX-XXXX-4297-0-XXXX-XXXX) equal revenues?	Y	N	N/A
c.	There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4297?	Y	N	N/A
d.	There is no indirect cost (object code 910) charged to fund source 4297?	Y	N	N/A

ARP ACT of 2021

123. American Rescue Plan – Homeless I (exp. 9/30/24)

		YES	NO	N/A
a.	Administrative costs charged to the ARP Homeless Application, fund source 4288, do not exceed the 10 % cap. (Function codes 6XXX) **(non-automated)**	Y	N	N/A

124. American Rescue Plan – Homeless II (exp. 9/30/24)

		YES	NO	N/A
a.	Administrative costs charged to the ARP Homeless Application, fund source 4289, do not exceed the 10 % cap. (Function codes 6XXX) **(non-automated)**	Y	N	N/A

125. American Rescue Plan – ESSER III (exp. 9/30/24)

		YES	NO	N/A
a.	ESSER III Revenue (12-4-4298-000-XXXX-4298-0-0000-XXXX) is equal to or less than the allocation ? **(non-automated)**	Y	N	N/A
b.	ESSER III expenditures (12-5-XXXX-XXX-XXXX-4298-0-XXXX-XXXX) equal revenues?	Y	N	N/A
c.	There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4298?	Y	N	N/A
d.	Is a minimum of 20% of expenditures coded to ARP Learning Loss, special Use code 0067? **(non-automated)**	Y	N	N/A
e.	Indirect cost charged (object code 910) is equal to or less than the Unrestricted indirect cost rate? **(non-automated)**	Y	N	N/A

126. American Rescue Plan – ESSER III – ASLDE Reserve (3 schools) paper (exp. 9/30/24)

		YES	NO	N/A
a.	ESSER III Revenue (12-4-4299-000-XXXX-4299-0-0000-XXXX) is equal to or less than the allocation ? **(non-automated)**	Y	N	N/A
b.	ESSER III expenditures (12-5-XXXX-XXX-XXXX-4299-0-XXXX-XXXX) equal revenues?	Y	N	N/A
c.	There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4299?	Y	N	N/A
d.	Is a minimum of 20% of expenditures coded to ARP Learning Loss, special Use code 0067? **(non-automated)**	Y	N	N/A

		YES	NO	N/A

e. Indirect cost charged (object code 910) is equal to or less than the Unrestricted indirect cost rate? **(non-automated)** Y   N   N/A

127. <u>American Rescue Plan – ASLDE Reservation (exp. 9/30/24)</u>

a. ESSER III Revenue (12-4-4295-000-XXXX-4295-0-0000-XXXX) is equal to or less than the allocation ? **(non-automated)** Y   N   N/A

b. ESSER III expenditures (12-5-XXXX-XXX-XXXX-4295-0-XXXX-XXXX) equal revenues? Y   N   N/A

c. There are no transfers in (4-9210,9220,9230,9240-9243) or transfers out (5-9910-920,922,923,924) coded to fund source 4295? Y   N   N/A

d. There is no indirect cost (object code 910) charged to fund source 4295? 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

128. During the GPFS submission process, the submission error reports have been printed and all critical errors/edits have been resolved. Y   N   N/A

129. Does the GPFS file agree to the Final Expenditure Report (FER) in e-Gap, after all corrections have been submitted ? ***Please do NOT start the FER until the GPFS have been approved and there are no other revisions required in e-Gap.*** Y   N   N/A

130. Has IDEA Maintenance of Effort been approved ? **(SDE ONLY)**
  Note : Financial MOE Current Y   N   N/A

131. Has IDEA Excess Cost been approved ? **(SDE ONLY**) Y   N   N/A

INDIRECT COST PREPARATION (Non-automated)

132. Is the CSFO Salary coded to object code 116 ? If no, please explain. Y   N   N/A

133. Are audit fees coded to object code 323 ? Please correct. Y   N   N/A

134. Do F Exhibits note reconciled to bank statements after corrections ? Y   N   N/A