

DESK REVIEW FOR THE 2025 ANNUAL BUDGET

Revised 8/08/2024

Reviewed by:	LEA:
Date Reviewed:	CLB No.:
Date Approved:	Original: _____ Amendment: _____

Review Item:		Yes	No	N/A
1.	<u>Cover Page</u> - Are all items filled in and are signatures “original”?	Yes	No	N/A
2.	<u>Budget Summary</u> - Do amounts agree with the electronic file?	Yes	No	N/A
3.	<u>Attachments</u>			
3.a.	Are Millage rates included? (Original Budget Only) <i>(N/A for Start-up Charter Schools)</i>	Yes	No	N/A
3.b.	Are Salary Schedules based on 187 days included? (Original Budget Only)	Yes	No	N/A
3.c.	Are Salary Schedules based on 189 days included? (Original Budget Only) (Math and Science Teacher Program)	Yes	No	N/A
3.d.	Do Teacher Salary Schedules reflect at least 100% of State Minimum Salary Schedule? <i>(N/A for Start-up Charter Schools)</i>	Yes	No	N/A
3.e.	Is CNP Verification and Certification included? (Original Budget Only)	Yes	No	N/A
4.	<u>Budget Edits (automated)</u> - Have exceptions been analyzed and resolved?	Yes	No	N/A
	<u>A. Foundation Program</u>			
A.1.	Revenues (11-4-1110, Fund Source 1110, appr year 0) must equal the amount allocated by the State.	Yes	No	N/A
A.2.	If Specialized Treatment Center funds are budgeted, (11-4-1126-XXX-XXXX-1126-0), the amount budgeted must equal the State allocation amount.	Yes	No	N/A
A.3	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.	Yes	No	N/A
A.4.	Foundation expenditures (11-5-XXXX-XXX-XXXX-1110-0) must equal revenues budgeted for foundation program (11-4-XXXX-XXX-XXXX-1110-0).	Yes	No	N/A
A.5.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.)</i> <i>(N/A for Start-up Charter Schools)</i>	Yes	No	N/A
A.5.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>	Yes	No	N/A

A.6.	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. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.7.	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. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.8.	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. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.9.	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. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.10.	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. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.11	Expenditures for common purchases (XX-5-, appr year 0, special use code 0006) must be equal to or greater than the amount allocated by the State. (Exclude transfer outs (XX-5-9910-920,922,923) and federal fund sources (3000-5999) from edits.)	Yes	No	N/A
A.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? Note: This coding is an exception to the requirement that fund sources remain the same when transferred between fund types!	Yes	No	N/A
A.13.	Expenditures for Specialized Treatment Centers (XX-5-XXXX-XXX-1126) must be equal to the amount allocated by the State.	Yes	No	N/A
	<u>B. TEAMS</u>			
B.1	There are no expenditures (11-5-XXXX-XXX-XXXX-1132-0) coded to insurance, object code 210.	Yes	No	N/A
	<u>C. Transportation Operational</u>			
C.1.	Revenues (11-4-1310-XXX-XXXX-1310-0) must equal the amount allocated by the State.	Yes	No	N/A
C.2.	Expenditures (11-5-XXXX-XXX-XXXX-1310-0) must balance to revenues (11-4-1310-XXX-XXXX-1310-0).	Yes	No	N/A
C.3.	Expenditures in fund source 1310 must be coded to function codes 4110-4130, 4132-4141, 4170, 4180, 4183-4184, 4186 or 4190.	Yes	No	N/A

	<u>D. Transportation Fleet Renewal</u>			
D.1.	Revenues (13 or 14-4-1320-XXX-XXXX-1320-0) must equal the amount allocated by the State.	Yes	No	N/A
D.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>	Yes	No	N/A
	<u>E. Capital Outlay</u>			
E.1.	Revenues (13 or 14-4-2120-XXX-XXXX-2120-0) must equal the amount allocated by the State.	Yes	No	N/A
E.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.	Yes	No	N/A
E.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? Public School Funds are to retain 2120 Fund Source, even if funds are transferred between Fund Types 13 and 14.	Yes	No	N/A
E.4.a	If LEA has leveraged Capital Funds, are these funds budgeted in 13 or 14-4-2120-000-0000-8410-0-0000-0000?	Yes	No	N/A
E.4.b	Are debt expenditures for leveraged Capital funds budgeted in 13 or 14-5-8100-(931, 932)-9200-8410-0-9200-0000?	Yes	No	N/A
E.5.a	If LEA has Capital Purchase GAP Coverage, are these funds budgeted in 14-4-2120-000-0000-8411-0-0000-0000?	Yes	No	N/A
E.5.b	Are expenditures for GAP coverage budgeted in 14-5-XXXX-(395)-XXXX-8411-0-XXXX-XXXX?	Yes	No	N/A
E.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?	Yes	No	N/A
E.6.b	Are debt expenditures for leveraged Capital funds (QSCB) budgeted in 13 or 14-5-8100-932-9200-9116-0-9200-0000?	Yes	No	N/A
	<u>F. At Risk (fund source 1410)</u>			
F.1.	Revenues (11-4-1410-000-XXXX-1410-0-0000-XXXX) must equal the amount allocated by the state.	Yes	No	N/A

F.2.	Expenditures ((11-5-XXXX-XXX-XXXX-1410-0-(1700, 1810, 4600, or 8XXX) -XXXX)) must balance to revenues.	Yes	No	N/A
<u>G. School Nurses Program (at least one nurse per system)</u>				
G.1.	Revenues (11-4-1220-000-XXXX-1220-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A
G.2.	Expenditures (11-5-2140-XXX-XXXX-1220-0-XXXX-XXXX) must balance to revenues. (Expenditures must be to 2140 function.)	Yes	No	N/A
G.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).	Yes	No	N/A
<u>H. Technology Coordinator</u>				
H.1.	Revenues (11-4-1221-000-XXXX-1221-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A
H.2.	Expenditures (11-5-XXXX-XXX-XXXX-1221-0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
<u>I. Career Tech O & M</u>				
I.1.	Revenues (11-4-1222-000-XXXX-1222-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A
I.2.	Expenditures (11-5-XXXX-XXX-XXXX-1222-0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
I.3.	Have all expenditures been coded using program codes 1661, 1664, or 3000-3999 ?	Yes	No	N/A
I.4.	Are expenditures only for Purchased Services and Materials and Supplies limited to object codes 340-343, 360, 363, 380, 382-383, 390-392, 394, 410-414, 419, 420-425, 429, 490-497, 499, 540-543, 545, and 589? <i>(Use of additional codes must be approved by Dawn Morrison)</i>	Yes	No	N/A
<u>J. Alabama Reading Initiative</u>				
J.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>	Yes	No	N/A
J.2.	Expenditures (11-5-XXXX-XXX-XXXX-1230-0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
<u>K. English as a Second Language (State)</u>				
K.1.	Revenues (11-4-1252-000-XXXX-1252-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A

K.2.	Expenditures (11-5-XXXX-XXX-XXXX-1252-0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
	<u>L. Career Tech Initiative Grants (Agriscience Extended Contracts) (Fund Sources 1280-1283) Manual Check – Paper Applications</u>			
L.1.	Revenues (11-4-(1280-1283)-000-XXXX-(1280-1283)-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A
L.2.	Expenditures (11-5-XXXX-XXX-XXXX-(1280-1283) -0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
L.3.	Does program application budget page agree with the electronic budget file ?	Yes	No	N/A
	<u>M. Special Education Pre School Program (State) – Fund Source 1520</u>			
M.1.	Revenues (11-4-1520-000-XXXX-1520-0-0000-XXXX) must equal the amount allocated by the State.	Yes	No	N/A
M.2.	Expenditures (11-5-9140-XXX-XXXX-1520-0-4712-XXXX) must balance to revenues. (Must use special education program code 4712)	Yes	No	N/A
N.	Transfers In (XX-4-9210, 9220, 9230, 9240-9243) must equal Transfers Out (XX-5-9910-920, 922, 923, 924).	Yes	No	N/A
O.	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.	Yes	No	N/A
P.	Indirect Cost In (XX-4-9010) must equal Indirect Cost Out (XX-5-XXXX-910).	Yes	No	N/A
Q.	Expenditures for Career/Technical Education from <u>State</u> funds (XX-5-XXXX-XXX-XXXX- (1000-2999)-X-3XXX/1664-XXXX) must be >= Career/Technical expenditures for 1995. Can meet by total expenditure or per capita expenditures being > = 1995 expenditures. (N/A for Charter Schools)	Yes	No	N/A
R.	There are no expenditures for salaries and benefits (Object Codes 001-299) coded in Local School Fund Sources (7101 thru 7999).	Yes	No	N/A
S.	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.	Yes	No	N/A
T.	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.	Yes	No	N/A
	<u>U. Child Nutrition Program</u>			
U.1.a.	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999, or 4210. (Acct type 5, fund source 5101 can only use account codes 3000-	Yes	No	N/A

	3999 and 4210) Exception: Preapproved Capital Outlay coded XX-5-7XXX-515-XXXX-5101-5199-0-8420-XXXX.			
U.1.b.	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999, or 9340. (Acct type 5, fund source 5170 can only use account codes 3000-3999 and 9340).	Yes	No	N/A
U.1.c.	All CNP expenditures, including indirect cost, are coded to account codes 3000-3999, or 9341. (Acct type 5, fund source 5199, can only use account codes 3000-3999 or 9341).	Yes	No	N/A
U.2.	CNP expenditures (fund source 5101) budgeted using program code 8420.	Yes	No	N/A
U.3.	LEA is not using object code 462 (USDA Donated Food).	Yes	No	N/A
U.4.	CNP funds are not budgeted for short-term debt service (object 610-619, fund source 5101).	Yes	No	N/A
U.5.	CNP funds are not budgeted for long-term debt service (object 930-939, fund source 5101).	Yes	No	N/A
U.6.	CNP funds are not budgeted to pay claims against the LEA (object 960-969, fund source 5101).	Yes	No	N/A
U.7.	CNP funds are not budgeted for Real Property (object 510-519, fund source 5101). Exception: Object 515 is allowed with prior written approval of State CNP Program Coordinator.	Yes	No	N/A
U.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).	Yes	No	N/A
U.9.	Expenditures not budgeted for Buildings or Building/Land Improvements less than \$50,000 (object 701-704, fund source 5101) Exception: Object 704 is allowed with prior written approval from State CNP Program Coordinator.	Yes	No	N/A
U.10.	CNP funds are not budgeted for Capitalized Equipment (object 540-590, fund source 5101) without prior written approval from State CNP Program Coordinator.	Yes	No	N/A
U.11.	LEA is not using revenue code 5170 or fund source 5170. Exceptions: only systems that anticipate providing Summer Feeding should use this code. Does not apply to Seamless Summer.	Yes	No	N/A
U.12.a.	CNP revenue budgeted for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5101 cannot be negative.)	Yes	No	N/A

U.12.b.	CNP revenue budgeted for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5170 cannot be negative.)	Yes	No	N/A
U.12.c.	CNP revenue budgeted for Al a Carte is greater than or equal to zero. (Acct type 4, acct code 6730, fund source 5199 cannot be negative.)	Yes	No	N/A
U.13.	Must have CNP reimbursement revenue budgeted (12-4-5110, fund source 5101 cannot be zero. (Exception: Mountain Brook and Pike Road)	Yes	No	N/A
U.14.	School Lunch Program revenue budgeted (revenue 5110-5120, fund source 5101) Note: LEA's (Exception: Mountain Brook and Pike Road) 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.	Yes	No	N/A
U.15.	CNP revenue budgeted for Daily lunch sales is greater than zero. (Acct type 4, acct code 6710, fund source 5101 must be > zero).	Yes	No	N/A
U.16.a.	CNP revenue budgeted for Summer Feeding - Vending sales is greater than or equal to zero. (Acct type 4, acct code 6760, fund source 5101 cannot be negative.)	Yes	No	N/A
U.16.b.	CNP revenue budgeted for Summer Feeding - Vending sales is greater than or equal to zero. (Acct type 4, acct code 6760, fund source 5170 cannot be negative.)	Yes	No	N/A
U.17.	School Breakfast Program revenue budgeted (revenue 5130-5135, fund source 5101).	Yes	No	N/A
U.18.	After School Snack Program revenue budgeted (revenue 5125, fund source 5101).	Yes	No	N/A
U.19.	Food Donation Program revenue budgeted (revenue 5160, fund source 5101 or 5170).	Yes	No	N/A
U.20.	Summer Food Service Program revenue budgeted (revenue 5170, fund source 5170). (Only if the system is planning to provide Summer Feeding)	Yes	No	N/A
U.21.	Child and Adult Care Food Donation Program revenue budgeted (revenue 5199, fund source 5199).	Yes	No	N/A
U.22.	CNP Rebates – USDA Donated Foods and State-Wide Purchasing revenue budgeted (revenue 8993, fund source 5101 or 5170).	Yes	No	N/A
U.23.a	Does CNP Fund Source 5101 have a positive fund balance?	Yes	No	N/A
U.23.b.	Does CNP Fund Source 5170 have a positive fund balance?	Yes	No	N/A

U.23.c.	Does CNP Fund Source 5199 have a positive fund balance?	Yes	No	N/A
5.	<u>Budget Soundness</u>			
A.	Does budget fairly represent the expected revenues? Revenues budgeted for FY25 should be consistent with state/federal allocations and prior years' local revenues.	Yes	No	N/A
B.	Does budget reflect available funds to cover budgeted expenditures? (no deficit fund balances)	Yes	No	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>	Yes	No	N/A
D.	Are the FY25 Original Budget beginning fund balances reasonable when compared to the FY24 Final Amendment ending fund balances? Are the FY25 Final Amendment beginning fund balances reasonable when compared to the FY24 approved GPFS actual ending balances? (<i>Differences due to audit adjustments must be provided to your Accountant for review.</i>)	Yes	No	N/A
E.	Are local school funds included in budget (fund source 7101 through 7599)?	Yes	No	N/A
F.	Are Conversion Charter Schools cost centers included in budget?	Yes	No	N/A
G.	Does budget reflect only accounts with a normal account balance?	Yes	No	N/A
H.	Is indirect cost budget (6910-910) in accordance with approved restricted rate for federal funds? (LEA should pull the "Indirect Cost Earned vs. Budgeted" report to verify requirement is met).	Yes	No	N/A
6.	<u>Every Student Succeeds Act Consolidated Application</u>			
A.	All Programs			
	<u>Transfer of funds: (as listed in eGAP application)</u>			
A.1.a	Are all "transfers in" coded with the correct Revenue Codes? (Revenue Codes 9240-9243)	Yes	No	N/A
A.1.b.	Do transfers out (object code 924) equal transfers in? <i>Note: Transfers out are not allowed from Title I Funds.</i>	Yes	No	N/A
A.2.	Do the amounts listed in the eGAP application as "Allocation FY 25" agree with the allocation amounts?	Yes	No	N/A
A.3.	Do any carryover amounts agree with the actual carryover as approved in the FY 24 GPFS?	Yes	No	N/A
A.4.	Is carryover budgeted under appropriation year "0" for all Fund Sources other than 4110 (Title I, Part A)?	Yes	No	N/A

A.5.	Does total amount budgeted in each fund source agree with the “total funds budgeted” in the eGAP application?	Yes	No	N/A
	<u>Analyze budget detail to determine if:</u>			
A.6.a	Salaries budgeted agree with Staff information in the Program Applications according to positions, FTEs, and correct coding - coded correctly?	Yes	No	N/A
A.6.b.	Are employee benefits budgeted in line with Salary budgeted, and current rates?	Yes	No	N/A
A.6.c.	Does equipment budget agree with equipment listed in program applications?	Yes	No	N/A
A.7.	Staff indicated and proposed equipment acquisitions are necessary and reasonable in accordance with allowable costs to program and as outlined in narrative and/or activities indicated in applications.	Yes	No	N/A
A.8.	No ESSA funds have been budgeted for capital outlay building improvement (function codes 7000-7999).	Yes	No	N/A
A.9.	No ESSA funds have been budgeted for Debt Service (function codes 8000-8999).	Yes	No	N/A
B.	<u>Title I, Part A</u> (Fund Source 4110)			
B.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) NOTE: <u>1% is calculated on the Total Title I Adjusted Allocation</u></i>	Yes	No	N/A
B.1.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>	Yes	No	N/A
B.1.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>	Yes	No	N/A
B.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>	Yes	No	N/A
B.3.	Are <u>ALL</u> costs at targeted assistance schools budgeted using Program Code 1810?	Yes	No	N/A
B.4.	Is the budget for non-public schools (Function Code 9200/Program Code 4900) equal to or greater than the Service to Private Schools Proportionate Share allocation?	Yes	No	N/A
B.5.	Is the amount in eGAP 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>	Yes	No	N/A

B.6.	Do expenditures in fund source 4110, appropriation year 0 equal revenues in fund source 4110, appropriation year 0?	Yes	No	N/A
B.7.	Do expenditures in fund source 4110, appropriation year 1 equal revenues in fund source 4110, appropriation year1?	Yes	No	N/A
B.8.	Are other set-asides in the eGAP application budgeted using the following specified codes? <i>(Set asides should be under a central office cost center – exception: Parent and Family Engagement)</i>	Yes	No	N/A
B.8.a.	Administrative Expenditures – Function Code 6XXX	Yes	No	N/A
B.8.b.	Indirect Cost – Function Code 6910, Object Code 910	Yes	No	N/A
B.8.c.	Professional Development – Function Code 2215	Yes	No	N/A
B.8.d.	Neglected – Program Code 1850	Yes	No	N/A
B.8.e.	Delinquent – Program Code 1890	Yes	No	N/A
B.8.f.	Parent and Family Engagement – Function Code 2190	Yes	No	N/A
B.8.g.	Homeless – Program Code 1750	Yes	No	N/A
B.8.h.	Transportation for Public Choice and Foster Care – Function Code 4XXX	Yes	No	N/A
9.	School Allocation PPA List –	Yes	No	N/A
9.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 ?	Yes	No	N/A
9.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 eGAP PPA 90% portion column for that cost center ? (Column H)	Yes	No	N/A
10.	Does the budget adequately represent program activities listed in the application?	Yes	No	N/A
C.	<u>Title I Part C - Migrant</u> (Fund Source 4115)			
C.1.	Are the budgeted expenditures for administrative cost within the 5% limit (Function 6000-6999)?	Yes	No	N/A
C.2.	Does the budget adequately represent program activities listed in the application?	Yes	No	N/A
C.3.	Do expenditures in fund source 4115, appropriation year 0 equal revenues in fund source 4115, appropriation year 0?	Yes	No	N/A

D.	<u>Title I, Part D – Neglected and Delinquent</u> (Fund Source 4116)			
D.1.	If the LEA is receiving an allocation for Delinquent children, are expenditures for these students budgeted using Program Code 1890?	Yes	No	N/A
D.2.	Are the budgeted expenditures for administrative costs within the 10% limit (Function 6000-6999)?	Yes	No	N/A
D.3.	Does the file coding adequately represent program activities listed in the application?	Yes	No	N/A
D.4.	Do expenditures in fund source 4116, appropriation year 0 equal revenues in fund source 4116, appropriation year 0?	Yes	No	N/A
E.	<u>Title II, Part A – Teacher Quality</u> (Fund Source 4130)			
E.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>	Yes	No	N/A
E.2.	Does file coding adequately represent program activities listed in the application?	Yes	No	N/A
E.3.	Do expenditures in fund source 4130, appropriation year 0 equal revenues in fund source 4130, appropriation year 0?	Yes	No	N/A
F.	<u>Title III, Part A – English Language Acquisition</u> (Fund Source 4150)			
F.1.	Are the budgeted expenditures for administrative cost within the 2% limit (Function 6000-6999)?	Yes	No	N/A
F.2.	Does file coding adequately represent program activities listed in the application?	Yes	No	N/A
F.3.	If a portion of the allocation is for immigrant students, are all immigrant expenditures coded to special use code “0073”?	Yes	No	N/A
F.4.	Do expenditures in fund source 4150, appropriation year 0 equal revenues in fund source 4150, appropriation year 0?	Yes	No	N/A
G.	<u>Title V, Part B Rural Education Initiative</u> (Fund Source 4180)			
G.1.	Are the budgeted expenditures for administrative cost within the 5% limit? (Function 6000-6999)	Yes	No	N/A
G.2.	Does file coding adequately represent program activities listed in the application?	Yes	No	N/A
G.3.	There are no transfers out coded in Fund 4180.	Yes	No	N/A
G.4.	Do expenditures in fund source 4180, appropriation year 0 equal revenues in fund source 4180, appropriation year 0?	Yes	No	N/A
H.	<u>Title I, Part A – School Improvement</u> (Fund Source 4120)			

H.1.	Does the total amount budgeted agree with amount shown on the program application?	Yes	No	N/A
H.2.	Does file coding adequately represent program activities listed in the application?	Yes	No	N/A
H.3.	Are the budgeted expenditures for administrative cost within the 2% limit (Function 6000-6999)?	Yes	No	N/A
H.4.	Do expenditures in fund source 4120, appropriation year 0 equal revenues in fund source 4120, appropriation year 0?	Yes	No	N/A
7.	<u>Title IV, Student Support and Academic Achievement</u> (Fund Source 4160)			
7.a.	Does the amount budgeted agree to the amount shown on the program application?	Yes	No	N/A
7.b.	Does the budget file adequately represent activities on the application detail budget page?	Yes	No	N/A
7.c.	Are the expenditures budgeted for administrative cost limited to 2% or less?	Yes	No	N/A
7.d.	Do expenditures in fund source 4160, appropriation year 0 equal revenues in fund source 4160, appropriation year 0?	Yes	No	N/A
8.	<u>Title IV, Part B, 21st Century Community Learning Centers</u> (Fund Source 4161)			
8.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.	Yes	No	N/A
8.b.	Are the expenditures budgeted for administrative cost within the allowable 30% for continuation grantees? (Function 6000-6999)	Yes	No	N/A
8.c.	Are the budgeted expenditures for transportation less than or equal to 25% of the allocation?	Yes	No	N/A
8.d.	Are the budgeted expenditures for professional development less than or equal to 5% of the allocation?	Yes	No	N/A
8.e.	Are the budgeted expenditures for the external evaluator less than 3% of the original allocation? (Function code 2290, object codes 300-399)	Yes	No	N/A
8.f.	Do expenditures in fund source 4161, appropriation year 0 equal revenues in fund source 4161, appropriation year 0?	Yes	No	N/A
8.g.	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?	Yes	No	N/A

9.	<u>Title IX – Homeless Education</u> (Fund Source 4195)			
9.a.	Does the total amount budgeted agree with amount shown on the program application?	Yes	No	N/A
9.b.	Are the budgeted expenditures for administrative cost within 10% limit?	Yes	No	N/A
9.c.	Does file coding adequately represent program activities listed in the application?	Yes	No	N/A
9.d.	Do expenditures in fund source 4195, appropriation year 0 equal revenues in fund source 4195, appropriation year 0?	Yes	No	N/A
10.	<u>ARPA ESSER III (FS 4298)</u> (manual check) LATE LIQUIDATION LEAs ONLY			
10.a.	Revenues (12-4-4298-000-XXXX-4298-0-0000-XXXX) are equal to or less than allocation amount.	Yes	No	N/A
10.b.	Expenditures (12-5-XXXX-XXX-XXXX-4298-0-XXXX-XXXX) must balance to revenues.	Yes	No	N/A
10.c.	There are no transfers in or transfers out coded in fund source 4298.	Yes	No	N/A
10.d.	Is a minimum of 20% of budgeted expenditures coded to ARP Learning Loss, special use code 0067 ? <i>ARP ESSER legislation requires 20% of the entire allocation be expended for the loss of instructional time.</i>	Yes	No	N/A
10.e.	Is indirect cost budgeted equal to or less than the Unrestricted Rate ?	Yes	No	N/A
11.	<u>Special Education</u>			
11.A	<u>IDEA, Part B Regular</u> (Fund Source 3210, Section 611)			
11.A.1.	Does the amount listed in the eGAP application as “Allocation FY25” agree with the allocation amount determined for FY25?	Yes	No	N/A
11.A.2.	Does total amount budgeted agree with amount shown on program application?	Yes	No	N/A
11.A.3.	Does the carryover amount budgeted agree with the actual carryover as approved in the FY2024 GPFS?	Yes	No	N/A
11.A.4.	Do expenditures in fund source 3210, appropriation year 0 equal revenues in fund source 3210, appropriation year 0?	Yes	No	N/A
11.A.5.	Analyze budget detail to determine if:	Yes	No	N/A
11.A.5.a.	Do salaries budgeted agree with Staff information in the Program Application according to positions, FTEs – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Yes	No	N/A
11.A.5.b.	Is budget in accordance with activities indicated on the narrative page of the application?	Yes	No	N/A

11.A.5.c.	Are employee benefits budgeted in line with Salaries budgeted and at current rates?	Yes	No	N/A
11.A.5.d.	Does equipment budgeted agree with the eGAP application?	Yes	No	N/A
11.A.5.e.	Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/Building Improvements completed in the Program Application ?	Yes	No	N/A
11.A.6.	Staff indicated and proposed equipment acquisitions are necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Yes	No	N/A
11.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, Or program code 2900 (Can not use 2800-Gifted)</i>	Yes	No	N/A
11.A.8.	<u>Proportionate Share:</u>			
11.A.8.a.	If applicable, Are Proportionate Share funds budgeted in Non-Public schools using function code 9200, program code 2900? (manual check)	Yes	No	N/A
11.A.8.b.	If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Yes	No	N/A
11.A.9.	If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required :			
11.A.9.a.	Did the system budget <u>exactly</u> 15% of the current year IDEA allocation to special use code 0063?	Yes	No	N/A
11.A.9.b.	Are CCEIS activities coded to program codes <u>other than</u> 2200-2999 or 4712?	Yes	No	N/A
11.A.9.c.	Indirect cost is not coded to CCEIS special use code 0063?	Yes	No	N/A
11.A.10.	If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required:			
11.A.10.a.	Did the system budget <u>within</u> the 15% limit of current year allocation to special use code 0063?	Yes	No	N/A
11.A.10.b.	Are CEIS activities coded to program codes <u>other than</u> 2200-2999 or 4712?	Yes	No	N/A
11.A.10.c.	Indirect Cost is not coded to CEIS special use code 0063?	Yes	No	N/A
11.A.11.	Maintenance of Effort (MOE) Flexibility:			
11.A.11.a.	Are the expenditures coded to special use code 0064 coded to a program code other than 2200 - 2999 or 4712?	Yes	No	N/A
11.A.11.b.	Are expenditures coded to special use code 0064 coded to state or local fund sources only (fund sources 1XXX-2XXX; 6XXX-7XXX)?	Yes	No	N/A

11.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 2023? (Includes Preschool Ages 3 – 21) (LEA should pull the “Maintenance of Effort Budget (Current)” Report to verify this is met)	Yes	No	N/A
11.B.	<u>IDEA, Part B Preschool</u> (Fund Sources 3220, Section 619)			
11.B.1.	Does the amount listed in the eGAP application as “Allocation FY25” agree with the allocation amount determined for FY25?	Yes	No	N/A
11.B.2.	Does total amount budgeted agree with amount shown on the program application?	Yes	No	N/A
11.B.3.	Does the carryover amount budgeted agree with the actual carryover as approved in the FY2024 GPFS?	Yes	No	N/A
11.B.4.	Do expenditures in fund source 3220, appropriation year 0 equal revenues in fund source 3220, appropriation year 0?	Yes	No	N/A
11.B.5.	Analyze budget detail to determine the following:	Yes	No	N/A
11.B.5.a.	Do salaries budgeted agree with Staff information in the Program Application according to positions, FTEs – should be coded correctly and/or an FTE explanation should be provided if appropriate?	Yes	No	N/A
11.B.5.b.	Is budget in accordance with activities indicated on the narrative page of the application?	Yes	No	N/A
11.B.5.c.	Are employee benefits budgeted in line with Salaries budgeted and current rates?	Yes	No	N/A
11.B.5.d.	Does equipment budgeted agree with the eGAP application?	Yes	No	N/A
11.B.5.e.	Is capitalized equipment budgeted (\$5000 or greater), if yes is the Supplemental Information regarding Capitalized Equipment/Building Improvements completed in the Program Application ?	Yes	No	N/A
11.B.6.	Staff indicated and proposed equipment acquisitions are necessary and reasonable in accordance with allowable costs to programs and as outlined in narrative.	Yes	No	N/A
11.B.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.	Yes	No	N/A
11.B.8.	<u>Proportionate Share</u>			
11.B.8.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>	Yes	No	N/A

11.B.8.b.	If yes are Proportionate Share funds coded to function code 9200 explained within the Improvement Planning Narrative?	Yes	No	N/A
11.B.9.	If Mandatory Comprehensive Coordinated Early Intervening Services (CCEIS) are required: (must use Function 9140)			
11.B.9.a.	Did the system budget exactly 15% of the current year preschool allocation to special use code 0063?	Yes	No	N/A
11.B.9.b.	Are CCEIS activities coded to program codes other than 2200-2999 or 4712?	Yes	No	N/A
11.B.9.c.	Indirect cost is not coded to CCEIS special use code 0063?	Yes	No	N/A
11.B.10.	If Voluntary Coordinated Early Intervening Services (CEIS) are provided, but not required: (must use Function 9140)			
11.B.10.a.	Did the system budget within the 15% limit of current year allocation to special use code 0063?	Yes	No	N/A
11.B.10.b.	Are CEIS activities coded to program codes other than 2200-2999 or 4712?	Yes	No	N/A
11.B.10.c.	Indirect Cost is not coded to CEIS special use code 0063?	Yes	No	N/A
12.	<u>Carl D. Perkins Career and Technical Education Act</u> (fund source 3310)			
12.A.	Amount budgeted in program code 3600 is within 5% of the total allocation.	Yes	No	N/A
12.B.	Have all expenditures been coded using program codes 1661, 1664 or 3000-3999?	Yes	No	N/A
12.C.	Total amount budgeted in fund source 3310, Career Tech, agrees with the allocation. (Allocations less than \$15,000 must form a Consortium or have an approved waiver request on file from CTE)	Yes	No	N/A
12.D.	Do expenditures in fund source 3310, appropriation year 0 equal revenues in fund source 3310, appropriation year 0?	Yes	No	N/A
12.E.	Analyze budget detail to determine if:	Yes	No	N/A
12.E.1.	Salaries budgeted agree with Staff information in the Career and Technical Plan. <i>(Only salaries allowed are Subs for professional development and bus drivers unless written permission from CTE)</i>	Yes	No	N/A
12.E.2.	Employee benefits are budgeted in line with Salaries budgeted and current rates. <i>(Only allowed for approved salaries in #1)</i>	Yes	No	N/A
12.E.3.	Does equipment budgeted for more than \$5,000 agree with the eGAP application?	Yes	No	N/A

13.	<u>Program Improvement- CRI's – Federal Reserve</u> (fund source 3317)			
13.A.	Is the total amount budgeted equal to the allocation amount on the program application?	Yes	No	N/A
13.B.	Are expenditures only for Purchased Services and Materials and Supplies? (Object codes are limited to approved codes in paper application)	Yes	No	N/A
13.C.	Do expenditures in fund source 3317, appropriation year 0 equal revenues in fund source 3317, appropriation year 0?	Yes	No	N/A
14.	<u>Model Programs Simulated Workplace – Federal Reserve</u> (fund source 3318)			
14.A.	Is the total amount budgeted equal to the allocation amount on the program application?	Yes	No	N/A
14.B.	Are expenditures only for Purchased Services and Materials and Supplies? (Object codes are limited to approved codes in paper application)	Yes	No	N/A
14.C.	Do expenditures in fund source 3318, appropriation year 0 equal revenues in fund source 3318, appropriation year 0?	Yes	No	N/A