



# Guidelines for Amendments

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# System-wide Budget Amendments

- **FINAL AMENDMENT** DUE JUNE 15<sup>th</sup>

\*\*Recommend Amendment after GPFS Approval to get carryover budgeted

- **DO NOT USE FISCAL PERIOD 12**

- Original Budgets use Year 00
- Amendment 1 use period 02-11

MUST CONTAIN ALL DOCUMENTS TO BE OFFICIALLY LOGGED INTO SDE:

- COVER PAGE WITH ORIGINAL SIGNATURES
- BUDGET SUMMARY PAGE
- FLEXIBILITY FORM (IF APPLICABLE)
- COMPLETED DESK REVIEW

- E-GAP MUST BE FINAL APPROVED PRIOR TO REVIEW
- CRITICAL CODING ERRORS MUST BE RESOLVED PRIOR TO REVIEW



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# What drives release of funds?

- Payment of current allocations are driven by the FINAL approval of e-Gap applications or paper application, whichever is applicable
  - Payment of carryover is driven by the following:
    - Financial Statement Approval
    - Final Expenditure Report Final Approval (c/o loads to application)
    - Carryover Funds budgeted and final approved in e-Gap (c/o funds loaded to ES-2)
    - System-wide budget amendment final approved by LEA Accounting
- \*\*reason 1<sup>st</sup> Amendment recommended when GPFS are approved

# COMMON ERRORS WITH BUDGET AMENDMENTS

- **ALLOCATIONS**
- **FUND BALANCE**
- **ESSER FUNDS**
- **STATE CARRYOVER**
- **E-GAP**
- **CRITICAL ERRORS**



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# ALLOCATIONS

## SYSTEM-WIDE BUDGET

BOTH FEDERAL AND STATE ALLOCATIONS CAN CHANGE OR BE ADDED THROUGHOUT THE FISCAL YEAR

PRINT SYSTEM AND STATE ALLOCATION SHEET FROM AIM TO DETERMINE MOST RECENT ALLOCATION AMOUNTS

MUST INCLUDE ALL NEW ALLOCATIONS AND CHANGES TO ALLOCATIONS RECEIVED BY THE SUBMISSION DATE OF YOUR FINAL AMENDMENT

## E-GAP BUDGET

IF THERE ARE CHANGES TO FEDERAL ALLOCATIONS IN E-GAP THEN E-GAP MUST BE REVISED TO INCORPORATE THESE CHANGES. MUST CHANGE ALL E-GAP AFFECTED FROM PLANNING TO FUNDING SIDE. (carryover)

## PAPER APPLICATIONS

NEW ALLOCATIONS NOT IN E-GAP BUT ON PAPER MUST BE SUBMITTED PRIOR TO YEAR END IN ORDER TO RECEIVE THE FUNDS.

# Fund Balances

- Original budget beginning fund balances should be the prior year's final amendment ending fund balances
- Amendment beginning fund balances will be the actual ending fund balances from the state approved general purpose financial statements. Any variances from your exhibit F-II SHOULD BE RECONCILED WITH YOUR ACCOUNTANT.
- Beginning fund balances should not be \$0.00 unless the ending fund balance mentioned above is \$0.00
- Beginning fund balances should include all reserved and unreserved fund balances combined (Reserved for Inventories/Encumbrances...)

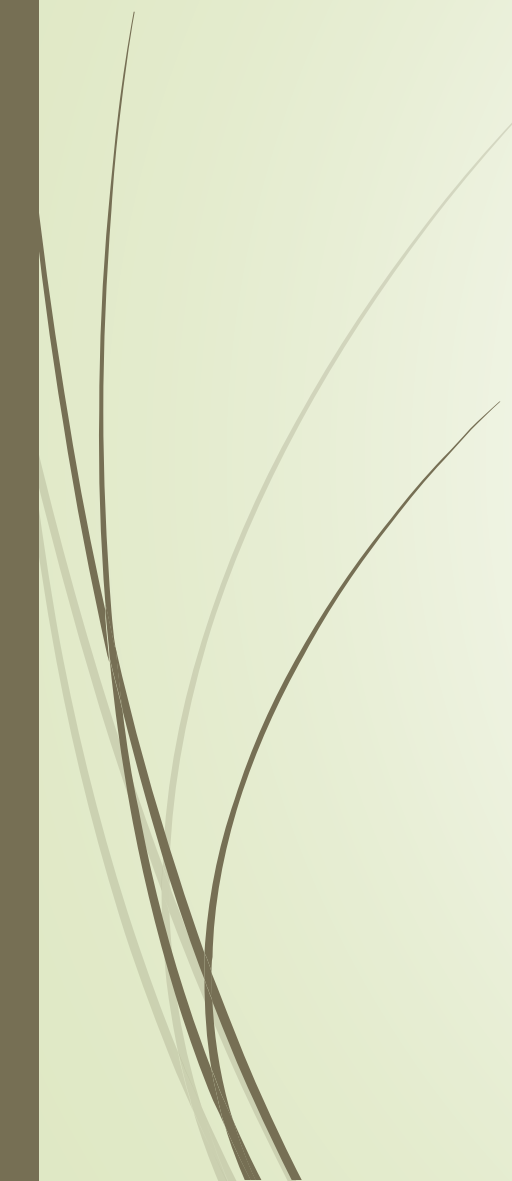
# ESSER FUNDS

- ARP funds in e-Gap must agree with budget
- Indirect cost can be charged at the Unrestricted Rate. If recouping carryover from prior years, use the applicable rate for each FY expenditures.

|                                  |              |              |
|----------------------------------|--------------|--------------|
| FY2024                           |              |              |
| 4298                             | Allocation   | 9,084,511.72 |
| Less:                            |              |              |
| Expenditures Excluded            |              |              |
| 5xx                              | 4,032,197.71 |              |
| 9xx (exclude 910)                |              |              |
| 324                              |              |              |
| 461                              |              |              |
| 464                              |              |              |
| 61x                              |              |              |
| 627                              |              |              |
| 69x                              |              |              |
| 7xx                              |              |              |
|                                  | -            |              |
|                                  |              | 4,032,197.71 |
|                                  |              | 5,052,314.01 |
| Divided by                       |              | 1.0966       |
| Indirect Cost Base               |              | 4,607,253.34 |
| Maximum Indirect Cost            | 9.660%       | 445,060.67   |
| Equipment                        |              | -            |
| Allocation                       |              | 5,052,314.01 |
|                                  |              |              |
| Indirect Cost Expensed in FY2023 |              | 250,000.00   |
| Additional Indirect Cost Allowed |              | 195,060.67   |



# STATE CARRYOVER

- State funds that were not encumbered at 9-30-2023 should be budgeted in FY2024 using appropriation year 1, as state carryover.
  - State funds that were encumbered at 9-30-2023 will still be budgeted in FY2024 using appropriation year 9.
  - State funds that normally maintain an ending fund balance (PSF, Fleet Renewal, etc.) can stay in year 0.
  - Please talk to your accountant if you have any questions.
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# E-GAP

- ▶ Must be final approved for LEA Accounting to review
- ▶ Budget grids in application should agree to budget grids from accounting file (in AIM under optional reports print Budget e-Gap grid and compare to e-Gap application grid)
- ▶ Title-I PPA page should agree to accounting file by cost center
- ▶ Title-I set asides should be budgeted according to desk review codes using a pooled cost center code in the 8000-9000 range...exception is Parent and Family Engagement coded to local school cost centers
- ▶ Set asides are only calculated on the **current year allocation**
- ▶ Carryover is listed on set aside page under Allocation Share Calculations...NOTE: only list amount going to the schools (PPA Page) (remember to update PPA page for carryover)
- ▶ Follow-up on e-Gap approval through Superintendent

# Set asides – Title I (current year allocation in year 0 only)

- **Administrative Expenditures – Function Code 6XXX, Cost Center 8XXX**
- **Indirect Costs – Function Code 6910; Object Code 910**
- **Professional Development – Function Code 2215, Cost Center 8XXX**
- **Neglected – Program Code 1850, Cost Center 8XXX**
- **Delinquent – Program Code 1890, Cost Center 8XXX**
- **English Language Acquisition – Program Code 1851, Cost Center 8XXX**
- **Parent and Family Engagement – Function Code 2190, Local School Cost Center for 90% and Pooled for 10%**
- **Migrant – Program Code 1852, Cost Center 8XXX**
- **Homeless – Program Code 1750, Cost Center 8XXX**
- **Comprehensive Support and Targeted Support Activities – Program Code 1815, Cost Center 8XXX**
- **Transportation – Use Transportation Function Code and Program Code**
- **Other District Initiatives – Code to match expenditures with Cost Center 8XXX**

# Critical Errors

- All critical codes must be corrected before the business rules will run.
- Any critical errors related to business rules must be corrected or explained when budget submitted. (ex. Fund 1222 object codes)
- All warnings should be reviewed to determine if corrections are needed.
- If warnings are valid – send explanation to your accountant.

NOTE: If any critical errors or warnings are valid send explanation to your accountant when you submit the Budget Packet. (Ex. – instructional salaries not met in foundation – requires waiver)

# Other common budget errors

- ▶ FTEs listed in e-Gap do not agree to the insurance budgeted in accounting file
- ▶ Indirect Cost budgeted exceeds maximum amount allowed...run indirect cost report from AIM
- ▶ Coding in accounting file in federal applications not reconciling to allowable activities listed in e-Gap application
- ▶ Capitalized equipment added to accounting file but not updated in e-Gap application
- ▶ PPA Page not updated for carryover amounts going back to schools
- ▶ E-Gap not revised to include carryover



# Miscellaneous

- USE THE SAME FISCAL PERIOD FOR EVERY UPLOAD OF YOUR AMENDMENT. Ex.-First amendment uploaded in FP04, corrections to first amendment need to be made and uploaded in FP04.
- CIS Budgets – This is for Original budgets but make sure committee and budgets are voted on by secret ballot. Retain ballots, sign in sheets for both votes, and actual budget sheets for review.
- At Year End – only request the amount of money you know you need on your ES-2's. NEVER request the remaining balance of your allocations UNLESS you have spent the entire allocation. ES-2 at year end should agree with the receivable accrued in the GPFS if applicable.



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