

**Illinois State Board of Education
Reading First
Budget Checklist**

Curriculum and Instruction Division Guidelines:

1. LEA's and ISBE principal consultants should conduct necessary communications with grantees prior to submission of documents to ascertain accuracy and completeness of grant documents.
2. Signed documents may not be altered by ISBE personnel and then approved. Grant documents containing errors and/or omissions will not be processed for approval until a signed and corrected document is received by ISBE.
3. A new Grant Agreement must be generated for each fiscal year of any given grant to accompany initial or continuing applications. Amendments to the GA are to be used for monitory changes that occur within a given fiscal year

Checklist:

- _____ 1. Check type of budget being submitted:
____Initial
____Revised Initial
____Amendment
____upward (needs new grant agreement)
____downward (needs new grant agreement)
____level (no Grant agreement needed)
- _____ 2. Check top left hand data box for accuracy:
____RCDT correct
____LEA Submission date complete and numeric (mm/dd/yy)
____District contact information complete
- _____ 3. Check administration line (2300) for percentage of total budget not exceeding administrative limit.
Did it exceed limit?
____yes (start over and refigure 3.5%)
____no (continue budget checklist process)
- _____ 4. Check math totals both horizontally (across) and vertically (down)
- _____ 5. Make sure total direct costs line has amount and total budget line has amount. These two totals should be equal.

____Is payment schedule within project period and requested as needed? ____yes
____no
*Payment schedule hint-salaries and fringe benefits (not worker's comp or unemployment-purchase services) are normally expended in equal intervals; they should be reflected in payment schedule equally (per month. $\$30,000/10=\$3,000$ per month)
- _____ 6. Check for original signature of District Superintendent or authorized official. Name should match Superintendent name under district contact box?
- _____ 7. Reading First only* Check accuracy of "Budget Narrative, Breakdown of Personnel Costs" attachment.

____Type of budget marked
____School/district home complete/fund code

- ___ Function number correct 1000, 2210, 2300, etc.
- ___ Name of employee and position correct
- ___ FTE complete (coach should always be at least 1.0)
- ___ Annual Salary complete (obj. 100)
- ___ Employee benefits (obj. 200) complete
- ___ Other box includes federal TRS percentage 13.11%
- ___ Purchased services (obj.300) are complete, if applicable
- ___ Total column complete with salary benefits and purchase services
- ___ Check math totals of obj. 100 column, obj. 200 column and obj. 300 column, etc.
- ___ (No cents, decimals or zeros used in budget)

_____ 8. Check accuracy of budget narrative:

- ___ Do function number's match type of expense? Are they eligible for program specifics? (Direct instruction to students 1000) (Improvement of instruction for teachers 2210), etc. (If additional reference is needed, please refer to the Illinois Program Accounting Manual found at www.isbe.net)
- ___ Do function numbers' and object amounts on budget breakdown correspond to the budget summary.
- ___ Does the budget expenditure and description provide sufficient detail for request? (**Coach Benefits**: life insurance \$5000, TRS \$3,500, THIS \$600, etc., not benefits \$9100.)
- ___ Are purchases over \$500 per item in capital outlay column?
- ___ Does each object 100, 200, 300, 400, 500 have its own line with detailed expenditures? (Do not write salaries, benefits, purchase services all on one line.)
- ___ Check math both horizontally and vertically per sheet

_____ 9. Amendment Budget Summary breakdown form has correct:

- ___ School name
- ___ District name and number
- ___ Type of amendment

_____ 10. Are new budget summary items complete?

- ___ function number
- ___ object number
- ___ expense description
- ___ currently approved amount
- ___ requested change (+) or (-)
- ___ revised amount correct
- ___ rationale for requested change
- ___ Net change (+) or (-) accurate

_____ 11. Assurances Attached:

- ___ GEPA (include state/federal requirements for each)
- ___ ISBE Certs
- ___ Lobbying
- ___ Program Specifics
- ___ CIPA

_____ 12. Once application is approved, the Principal Consultant will email the Grant Agreement to be signed and original returned to ISBE.