SPARK ROUND 1 - LOCAL GOVERNMENT

Checklist for County Expenses Reporting Template

Date: January 27, 2021

Re: Checklist for Completing County Expenses Reporting Template

This checklist is provided as a tool for counties to use when completing their Coronavirus Relief Fund (CRF) expense reports, as required by the State of Kansas. It is intended to be used in conjunction with the County Expenses Reporting Template (available at <https://covid.ks.gov/spark-county-resources/>) to maximize the consistency of data and ensure compliance with the U.S. Department of the Treasury’s Office of Inspector General’s reporting requirements relative to CRF expenditures. (Note: this document is meant as a job aid and does not need to be returned to the Office of Recovery.)

 **Summary Page**

[ ]  **Total Expended To Date** *(Column F)* figures reconcile with **Total Costs Reported** on all detail tabs

[ ]  **Current Allocations** *(Column D)* are equal to or greater than **Total Expended To Date** *(Column F)* for Direct County Expenditures and each Transfer and Program

[ ]  **Current Allocations** *(Column D)* total to the entire County Allocation

[ ]  **Total Expended This Period** *(Column E)* contains expenses only for the current reporting period

[ ]  **County Expenditure Summary** chart shows correct reporting period; **Cash on Hand at the close of the period** is accurate

**Expenses Report-County and Expenses Report-External**

[ ]  **Entity Type** *(Column A)* and **Department/Entity** *(Column B)* are complete for all rows entered. **Entity Type** uses the dropdown option; **Department/Entity** uses consistent naming of each subrecipient.

[ ]  **Payment Date** *(Column C)* field is complete and within CRF eligible dates *(3/1/2020 through 3/1/2021)*

[ ]  **Total** *(Cell H2)* accurately calculates total for all **Payment Amounts** *(Column F)* reported

[ ]  **Expenditure Category** *(Column J),* **Expense Description** *(Column K),* and **Nexus to COVID-19** *(Column L)* are completed for all entries

[ ]  **Expense Category** *(Column J)* reflects current OIG categories *(dropdown menu available),* with no spelling errors or abbreviations

[ ]  No rows with subtotals or grand totals; no blank rows segmenting data

**Transfers – K-12**

[ ]  **Entity Type** *(Column A)* and **Entity Name** *(Column B)* are complete for all rows entered

[ ]  **Transfer Date** *(Column C)* is complete for all transfers reported and within CRF eligible dates *(3/1/2020 through 3/1/2021)*

[ ]  **Total Amount Allocated** *(Column F)* reconciles with **Current Allocation** listed on Summary Page *(Column D)* for each school

[ ]  **Total Costs Reported** *(Column H)* reconciles with **Total Expended To Date** on Summary Page *(Column F)* for each school, unless costs exceeded $500/student and are reported in the Expenses Report-External tab

[ ]  Costs reported for each school are not duplicated or listed on multiple tabs

[ ]  For each school, **Total Costs Reported** *(Column L)* equals the sum of all expenses reported to date across all reporting periods (and thus on the same row)

[ ]  No rows with subtotals or grand totals; no blank rows segmenting data

**Grant Programs**

[ ]  Program detail information *(Columns A through G)* completed for all rows entered

[ ]  Total Allocations *(Column H plus Column I)* equal **Current Allocation** on Summary Page *(Column D)*

[ ]  For each Grant Program, **Total Expended To Date** *(Column L)*, is equal to **Total Expended To Date** on Summary Page *(Column F)*

[ ]  For each Grant Program, **Total Expended To Date** *(Column L)* equals the sum of all expenses reported to date across all reporting periods (and thus on the same row)

[ ]  **Total** *(Cell F2)* accurately calculates total for all **Total Expended To Date** *(Column L)* reported

[ ]  No rows with subtotals or grand totals; no blank rows segmenting data