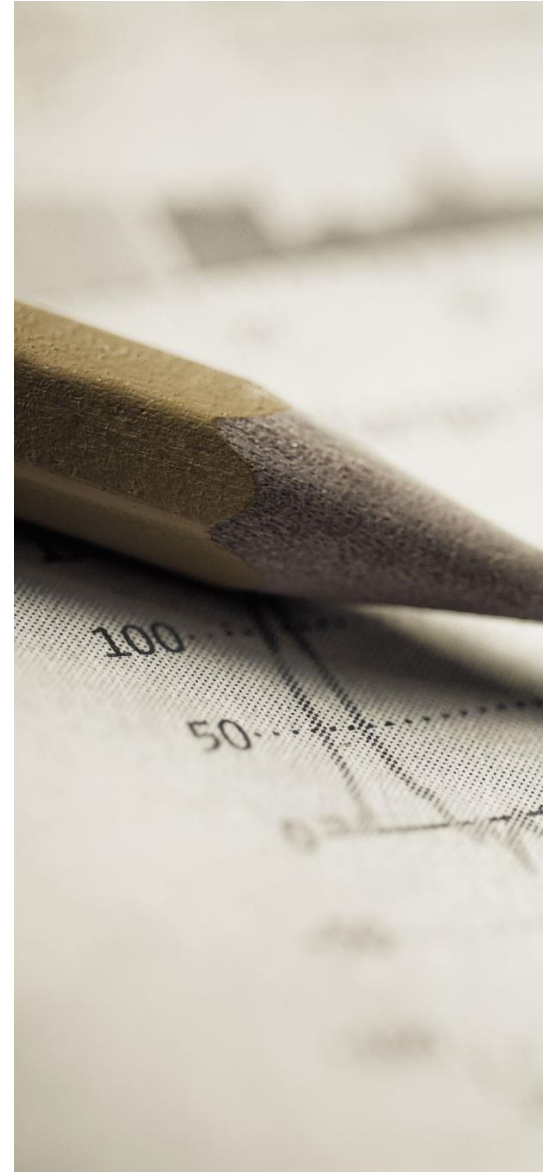


Financial Planning II

Alisa Benson

State Department of Education

February 2024





ALSDE Identity Management

AIM.ALSDE.EDU/

Log into AIM

Help

ALSDE ID (or Email address):

alisa.benson@ALSDE.edu

Password:



Log in

[Forgot password?](#)

[Need an account?](#)

Need to change your email address?

- Login with your old email address/password (or ALSDE ID/password), then go to the User Maintenance screen and change your email address.
- If you cannot login with old address, select **Need an account?** above to create a new account with your new email address.

Single sign-on Identity Management

The ALSDE Identity Management (AIM) portal is the one-and-only site to manage your ALSDE identity. All ALSDE-developed web applications use AIM credentials, meaning you only have to remember one email address and password to access all of your authorized applications.

Terms of Service

Login affirms you agree to abide by the ALSDE terms of usage.

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Services Portal

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My Services ▾

Help ▾



Alabama Joint
Purchasing (ALJP)

E-Rate



ALSDE Leave Form

SDE Accounting



Career and
Technical
Education

No access

Career Technical Education



Child Nutrition
Program (CNP)

Child Nutrition Programs



Courses

Instructional Services



LEA Accounting

LEA Accounting



PowerSchool Test

Information Systems



Pupil
Transportation
Certification

Pupil Transportation



Registered School
Information

Admin and Financial Support



Stage AIM

Information Systems





LEA Accounting

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Home

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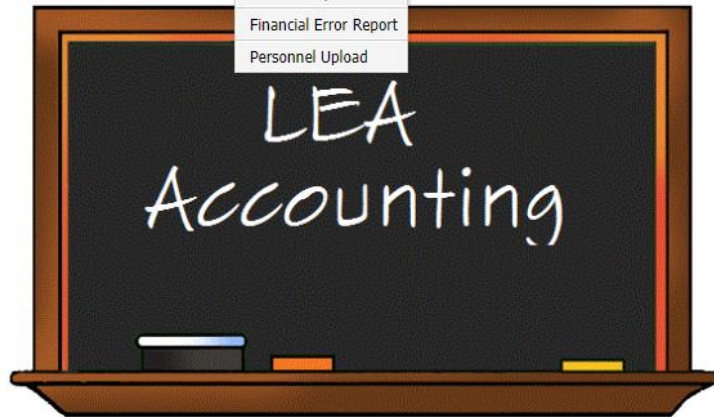
Reports ▾

Help ▾

Financial Upload

Financial Error Report

Personnel Upload





Financial Upload

System

Processing Type

Statement Type

Fiscal Year

Fiscal Period

Please select your accounting file to upload:

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Submit



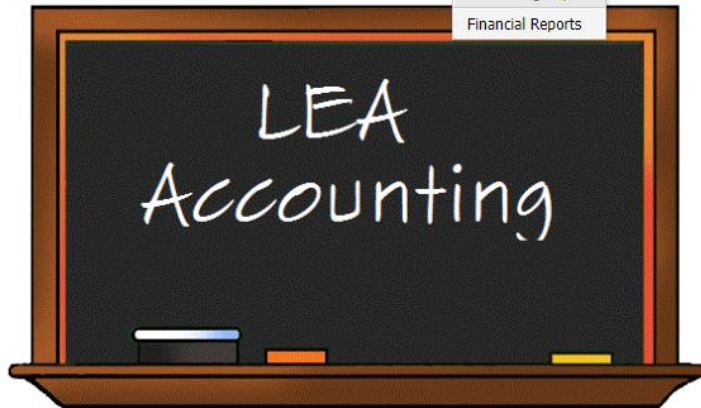
LEA Accounting

LEAACCOUNTING.ALSDE.EDU/

Home Admin ▾ Search ▾ Upload ▾ Remittance ▾ Reports ▾ Help ▾

Accounting Reports

Financial Reports



Accounting Reports

Select a required report to view:

-- Select --

-- Select --

Budget Summary

Exhibit F-I-A (Balance Sheet)

Exhibit F-II-A (Financial Summary)

Exhibit F-III-A (Budget Actual Comparison Part A)

Exhibit F-III-B (Budget Actual Comparison Part B)

Exhibit F-III-C (Budget Actual Comparison Part C)

Select an optional report to view:

-- Select --

Allocation by Program

ARRA - Grant Report - Budget

ARRA - Grant Report - Financial

Budget Amendment Report

Budget Summary Detail

C-I

C-II

Consolidated Federal Program-NCLB-Budget

Consolidated Federal Program-NCLB-Financial

Cost Center Budget Report

Cost Center Financial Report

eGAP Budget Grid

eGAP Financial Grid

Financial Summary Detail

Fund Source Budget

Fund Source Budget - Cost Center

Fund Source Financial

Fund Source Financial - Cost Center

General Fund Financial Analysis

IDEA Excess Cost Calculation

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2018, Fiscal Period 03

Exhibit F-I-A

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$9,038,367.87	\$2,940,166.95	\$3,899,766.75	\$285,185.54	\$0.00	\$349,941.26	\$0.00
Investments	\$0.00	\$387,362.18	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$0.00	\$482,325.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$11,165.15	\$110,263.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$341,071.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,176.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,787,415.92
Construction In Progress							
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$941,529.18
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,216,311.73
Other Debits							
Total Assets and Other Debits:	\$9,047,356.12	\$4,261,189.53	\$3,899,766.75	\$285,185.54	\$0.00	\$572,920.88	\$141,945,256.83
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$11,165.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$63,225.81	\$0.00	\$0.00	\$0.00	\$439.36	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,157,840.91
Total Liabilities:	\$0.00	\$74,390.96	\$0.00	\$0.00	\$0.00	\$439.36	\$27,157,840.91
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,787,415.92
Contributed Capital							
Reserved Fund Balance	\$537,612.79	\$682,927.00	\$0.00	\$2,185,676.00	\$0.00	\$19,991.28	\$0.00
Unreserved Fund balance	\$8,509,743.33	\$3,503,871.57	\$3,899,766.75	(\$1,900,490.46)	\$0.00	\$552,490.24	\$0.00
Total Fund Equity:	\$9,047,356.12	\$4,186,798.57	\$3,899,766.75	\$285,185.54	\$0.00	\$572,481.52	\$114,787,415.92
Total Liabilities and Fund Equity:	\$9,047,356.12	\$4,261,189.53	\$3,899,766.75	\$285,185.54	\$0.00	\$572,920.88	\$141,945,256.83

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year Ended September 30, 2023**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$51,372,983.63	\$0.00	\$289,884.99	\$4,266,660.46	\$0.00	\$55,929,529.08
Federal Sources	\$101,475.44	\$16,768,421.78	\$0.00	\$0.00	\$0.00	\$16,869,897.22
Local Sources	\$24,348,649.10	\$3,086,351.26	\$49,916.57	\$507,131.50	\$962,681.13	\$28,954,729.56
Other Sources	\$122,835.70	\$61,930.42	\$0.00	\$0.00	\$0.00	\$184,766.12
Total Revenues:	\$75,945,943.87	\$19,916,703.46	\$339,801.56	\$4,773,791.96	\$962,681.13	\$101,938,921.98
Expenditures						
Instructional Services	\$37,005,930.95	\$6,561,802.67	\$0.00	\$350,042.69	\$185,682.21	\$44,103,458.52
Instructional Support Services	\$13,601,443.17	\$4,418,256.58	\$0.00	\$178,389.29	\$391,199.37	\$18,589,288.41
Operation & Maintenance Services	\$8,556,921.76	\$793,935.22	\$0.00	\$697,271.34	\$3,343.98	\$10,051,472.30
Auxiliary Services	\$4,825,207.13	\$7,218,392.19	\$0.00	\$0.00	\$20,157.02	\$12,063,756.34
General Administrative Services	\$2,741,624.74	\$491,248.02	\$0.00	\$12,807.74	\$0.00	\$3,245,680.50
Capital Outlay	\$2,122,208.74	\$363,600.82	\$0.00	\$3,621,728.04	\$0.00	\$6,107,537.60
Debt Service	\$1,047,716.55	\$0.00	\$6,027,322.53	\$0.00	\$0.00	\$7,075,039.08
Other Expenditures	\$308,201.96	\$1,188,572.11	\$0.00	\$0.00	\$268,514.71	\$1,765,288.78
Total Expenditures:	\$70,209,255.00	\$21,035,807.61	\$6,027,322.53	\$4,860,239.10	\$868,897.29	\$103,001,521.53
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,939,599.85	\$1,359,312.90	\$6,186,495.16	\$0.00	\$21,517.63	\$9,506,925.54
Other Fund Uses:	\$6,680,468.97	\$334,439.34	\$431,009.00	\$296,491.00	\$106,876.27	\$7,849,284.58
Total Other Fund Sources (Uses):	(\$4,740,869.12)	\$1,024,873.56	\$5,755,486.16	(\$296,491.00)	(\$85,358.64)	\$1,657,640.96
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$995,819.75	(\$94,230.59)	\$67,965.19	(\$382,938.14)	\$8,425.20	\$595,041.41
Beginning Fund Balance - October 1:	\$9,836,890.71	\$4,111,397.62	\$1,972,167.95	\$6,835,464.13	\$696,509.33	\$23,452,429.74
Ending Fund Balance - September 30:	\$10,832,710.46	\$4,017,167.03	\$2,040,133.14	\$6,452,525.99	\$704,934.53	\$24,047,471.15

The term “Maintenance of Effort,” often shortened to “MOE,” refers to the requirement placed upon many federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (LEA) demonstrate that the level of local and state funding remains relatively constant from year to year. Failure to meet MOE requirements may result in the LEA losing eligibility to receive IDEA formula funding and requiring an LEA to repay funds, using a non-federal source, to the SEA, who is required to send the penalty funds to the US Department of Education. At the local level, IDEA requires that LEAs expend the same amount of local and state funding for special education and related services as it expended in the previous fiscal year (34 CFR §300.203). There are a limited number of provisions in IDEA to allow for decreases in an LEA’s MOE from one fiscal year to the next.

Maintenance of Effort

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT
(Based on Total Expenditures)**

Fiscal Year: 2022 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

Year	Ages 3-21	Child Count Date
FY 19	824	Oct 1, 2018
FY 21	879	Oct 1, 2020
FY 22	871	Oct 1, 2021

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Function: 1000-6999 and 9140 (Program 4712)
1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

A. Expenditures from State and Local Funds	FY 2019	FY 2021	FY 2022 EXPENDITURES	
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
Program Code 4712	\$0.00	\$122,346.94	\$0.00	\$192,247.39
Program Codes 2200-2399	\$0.00	\$1,821,570.29	\$1,646.33	\$1,859,285.81
Program Codes 2400-2499	\$21,946.26	\$1,384,424.37	\$2,085.23	\$1,478,620.26
Program Codes 2900-2999	\$473,289.34	\$1,325,850.37	\$490,154.49	\$1,367,238.59

III. MAINTENANCE OF EFFORT

	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Total Local or State/Local Expenditures	\$495,235.60	\$4,654,191.97	\$493,886.05	\$4,897,392.05
B. Child Count	824	879	871	871
C. Per Capita Expenditure (Item III.A/Item III.B)	\$601.01	\$5,294.87	\$567.03	\$5,622.72
MOE Met on Total Expenditures?			NO	YES

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

A. Reduction Flexibility (Special Use Code 0064)	\$0.00	\$0.00
B. 1. Maximum Flexibility Allowable	\$0.00	\$0.00
2. Less Amount Budgeted for CEIS (Special Use Code 0063)	\$0.00	\$0.00
3. Net Reduction Maximum Flexibility Allowable	\$0.00	\$0.00
C. Allowable Flexibility (Lesser of IV.A or IV.B.3)	\$0.00	\$0.00
D. Total Expenditures (III.A plus IV.C)	\$495,235.60	\$4,654,191.97
E. Per Capita Expenditures (Item IV.D/Item III.B)	\$601.01	\$5,294.87
MOE Met on Total Expenditures?	NO	YES

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for approval.

A. Exception Amount Approved		
B. Adjusted Total		

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT
(Based on Per Capita)**

Fiscal Year: 2022 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

Year	Ages 3-21	Child Count Date
FY 18	786	Oct 1, 2017
FY 21	879	Oct 1, 2020
FY 22	871	Oct 1, 2021

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Function: 1000-6999 and 9140 (Program 4712)
1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

A. Expenditures from State and Local Funds	FY 2018	FY 2021	FY 2022 EXPENDITURES	
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
Program Code 4712	\$0.00	\$122,346.94	\$0.00	\$192,247.39
Program Codes 2200-2399	\$440,220.61	\$1,821,570.29	\$1,646.33	\$1,859,285.81
Program Codes 2400-2499	\$21,266.74	\$1,384,424.37	\$2,085.23	\$1,478,620.26
Program Codes 2900-2999	\$19,909.44	\$1,325,850.37	\$490,154.49	\$1,367,238.59

III. MAINTENANCE OF EFFORT

	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Total Local or State/Local Expenditures	\$481,396.79	\$4,654,191.97	\$493,886.05	\$4,897,392.05
B. Child Count	786	879	871	871
C. Per Capita Expenditure (Item III.A/Item III.B)	\$612.46	\$5,294.87	\$567.03	\$5,622.72
MOE Met on Per Capita Expenditures?			NO	YES

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

A. Reduction Flexibility (Special Use Code 0064)			\$0.00	\$0.00
B. 1. Maximum Flexibility Allowable			\$0.00	\$0.00
2. Less Amount Budgeted for CEIS (Special Use Code 0063)			\$0.00	\$0.00
3. Net Reduction Maximum Flexibility Allowable			\$0.00	\$0.00
C. Allowable Flexibility (Lesser of IV.A or IV.B.3)			\$0.00	\$0.00
D. Total Expenditures (III.A plus IV.C)	\$481,396.79	\$4,654,191.97	\$493,886.05	\$4,897,392.05
E. Per Capita Expenditures (Item IV.D/Item III.B)	\$612.46	\$5,294.87	\$567.03	\$5,622.72
MOE Met on Per Capita Expenditures?			NO	YES

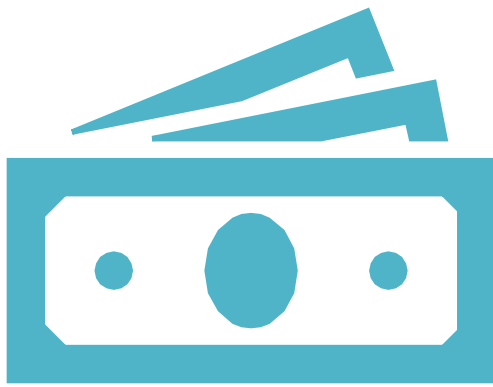
V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at:
www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for approval.

A. Exception Amount Approved

B. Adjusted Total



Indirect Costs

- Indirect costs are expenses that cannot be directly attributable to a specific federal award but are necessary for the general operation of the organization.
- Indirect Cost Rates are devices used for determining, in a reasonable manner, the proportion of indirect costs each program should bear. The indirect cost pool is the numerator, and the direct cost pool is the denominator or base. The result is expressed as a percentage (rate) of indirect costs to direct costs.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Anticipated Indirect Costs Due to General Fund from Federal Funds
Fiscal Year 2023, Fiscal Period 06**



Fund Source Code - Appropriation Year: Fund Source Title	Total Budgeted Expenditures	Budgeted Expenditures Excluded	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Anticipated Indirect Costs Earned	Indirect Costs Budgeted Object 910	Variance
3210 - 0: IDEA-Part B	\$650,526.92	\$0.00	\$650,526.92	1.63%	\$10,603.59	\$0.00	\$10,603.59
3220 - 0: Pre-School Part B-Ages 3-5	\$22,653.00	\$0.00	\$22,653.00	1.63%	\$369.24	\$0.00	\$369.24
3310 - 0: Basic Grant	\$48,998.00	\$0.00	\$48,998.00	1.63%	\$798.67	\$0.00	\$798.67
3317 - 0: Program Improvement	\$3,995.13	\$0.00	\$3,995.13	0.00%	\$0.00	\$0.00	\$0.00
4110 - 0: Title I, Part A	\$944,539.00	\$14,500.00	\$930,039.00	1.63%	\$15,159.64	\$14,500.00	\$659.64
4110 - 1: Title I, Part A	\$80,861.08	\$0.00	\$80,861.08	1.63%	\$1,318.04	\$0.00	\$1,318.04
4130 - 0: Title II, Part A – Teacher and Principal Training	\$143,717.51	\$2,100.00	\$141,617.51	1.63%	\$2,308.37	\$2,100.00	\$208.37
4160 - 0: Title IV, Student Support and Academic Achievement	\$61,178.00	\$980.00	\$60,198.00	1.63%	\$981.23	\$980.00	\$1.23
4287 - 0: ARPA – IDEA Part B Preschool	\$9,786.00	\$0.00	\$9,786.00	1.63%	\$159.51	\$0.00	\$159.51
5101 - 0: Food & Nutrition Fund Source–Default	\$2,106,075.00	\$999,940.00	\$1,106,135.00	10.08%	\$111,498.41	\$111,490.00	\$8.41
5990 - 0: Other Federal Sources	\$14,400.00	\$0.00	\$14,400.00	1.63%	\$234.72	\$0.00	\$234.72
TOTALS*:	\$4,086,729.64	\$1,017,520.00	\$3,069,209.64		\$143,431.40	\$129,070.00	\$14,361.40

***PROGRAMMATIC APPROVAL SHOULD BE RECEIVED BEFORE RECOVERING ANY INDIRECT COST FROM ANY GIVEN FUND SOURCE.
INDIRECT COSTS CHARGED TO THE GRANT MUST FOLLOW GRANT GUIDELINES.**

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Maximum Indirect Costs Due to General Fund from Federal Funds
Fiscal Year 2023, Fiscal Period 12**



Fund Source Code - Appropriation Year: Fund Source Title	Total Expenditures Acct Type 5	Excluded Expenditures	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Indirect Costs Earned	Indirect Costs Recorded Object 910	Variance
3210 - 0: IDEA-Part B	\$859,634.00	\$15,697.00	\$843,937.00	1.86%	\$15,697.23	\$15,697.00	\$0.23
3220 - 0: Pre-School Part B-Ages 3-5	\$19,945.63	\$364.00	\$19,581.63	1.86%	\$364.22	\$364.00	\$0.22
3310 - 0: Basic Grant	\$57,759.00	\$10,331.99	\$47,427.01	1.86%	\$882.14	\$882.00	\$0.14
3317 - 0: Program Improvement	\$13,678.00	\$0.00	\$13,678.00	0.00%	\$0.00	\$0.00	\$0.00
4110 - 0: Title I, Part A	\$981,915.48	\$17,929.34	\$963,986.14	1.86%	\$17,930.14	\$17,929.34	\$0.80
4110 - 1: Title I, Part A	\$179,412.08	\$2,870.59	\$176,541.49	1.86%	\$3,283.67	\$2,870.59	\$413.08
4130 - 0: Title II, Part A – Teacher and Principal Training	\$204,949.04	\$3,742.00	\$201,207.04	1.86%	\$3,742.45	\$3,742.00	\$0.45
4150 - 0: Acad. Title III – English Lang. Acq., Lang. Enhance. &	\$11,125.85	\$203.00	\$10,922.85	1.86%	\$203.17	\$203.00	\$0.17
4160 - 0: Title IV, Student Support and Academic Achievement	\$92,183.75	\$1,683.00	\$90,500.75	1.86%	\$1,683.31	\$1,683.00	\$0.31
4161 - 0: Centers Title IV, Part B – 21st Century Comm. Learning	\$371,436.88	\$6,773.83	\$364,663.05	1.86%	\$6,782.73	\$6,773.83	\$8.90
4286 - 0: ARPA – IDEA Part B	\$93,475.33	\$1,706.00	\$91,769.33	1.86%	\$1,706.91	\$1,706.00	\$0.91
4287 - 0: ARPA – IDEA Part B Preschool	\$9,804.78	\$179.00	\$9,625.78	1.86%	\$179.04	\$179.00	\$0.04
4303 - 0: ESSER II - LETRS	\$15,496.29	\$0.00	\$15,496.29	1.86%	\$288.23	\$0.00	\$288.23
4471 - 0: Ed) Preschool Dev Grant (93.434-PDG5-Early Childhood	\$530.92	\$0.00	\$530.92	1.86%	\$9.88	\$0.00	\$9.88
5101 - 0: Food & Nutrition Fund Source–Default	\$3,290,840.59	\$1,539,157.54	\$1,751,683.05	10.32%	\$180,773.69	\$180,769.51	\$4.18
5990 - 0: Other Federal Sources	\$15,541.96	\$0.00	\$15,541.96	1.86%	\$289.08	\$0.00	\$289.08
TOTALS*:	\$6,217,729.58	\$1,600,637.29	\$4,617,092.29		\$233,815.89	\$232,799.27	\$1,016.62

***PROGRAMMATIC APPROVAL SHOULD BE RECEIVED BEFORE RECOVERING ANY INDIRECT COST FROM ANY GIVEN FUND SOURCE.
INDIRECT COSTS CHARGED TO THE GRANT MUST FOLLOW GRANT GUIDELINES.**

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Maximum Indirect Costs Due to General Fund from CNP Fund Source 5101
Appropriation Year 0
Fiscal Year 2023, Fiscal Period 12**

011 - Chilton County Schools

Cost Center Code: Cost Center Title	Total Expenditures Acct Type 5	Excluded Expenditures	Expenditures Subject to Indirect Costs	Indirect Costs Rate	Indirect Costs Earned	Indirect Costs Recorded Object 910	Variance
0010: Chilton County High School	\$886,629.90	\$567,043.03	\$319,586.87	8.35%	\$26,685.50	\$26,685.50	\$0.00
0020: Clanton Elementary School	\$1,149,664.32	\$647,192.74	\$502,471.58	8.35%	\$41,956.38	\$41,956.38	\$0.00
0030: Clanton Intermediate School	\$801,093.42	\$440,010.76	\$361,082.66	8.35%	\$30,150.40	\$30,150.40	\$0.00
0050: Clanton Middle School	\$512,439.46	\$253,087.20	\$259,352.26	8.35%	\$21,655.91	\$21,655.91	\$0.00
0060: Isabella High School	\$812,539.15	\$468,065.84	\$344,473.31	8.35%	\$28,763.52	\$28,763.52	\$0.00
0065: Jemison Elementary School	\$876,687.26	\$477,174.89	\$399,512.37	8.35%	\$33,359.28	\$33,359.28	\$0.00
0067: Jemison Intermediate School	\$613,948.83	\$319,355.86	\$294,592.97	8.35%	\$24,598.51	\$24,598.51	\$0.00
0070: Jemison High School	\$1,009,641.83	\$619,065.46	\$390,576.37	8.35%	\$32,613.13	\$32,613.13	\$0.00
0080: Maplesville High School	\$545,077.45	\$269,972.92	\$275,104.53	8.35%	\$22,971.23	\$22,971.23	\$0.00
0100: Thorsby High School	\$816,617.76	\$447,821.27	\$368,796.49	8.35%	\$30,794.51	\$30,794.51	\$0.00
0110: Verbena High School	\$772,208.93	\$383,499.67	\$388,709.26	8.35%	\$32,457.22	\$32,457.22	\$0.00
Totals*:	\$8,796,548.31	\$4,892,289.64	\$3,904,258.67		\$326,005.60	\$326,005.59	\$0.01

*Indirect Costs charged to CNP Fund Sources must be in accordance with USDA Guidelines.

Notes

Expenditures Excluded:

Architect	Object Code 324
Purchased Food	Object Code 461
Food Processing Supplies	Object Code 464
Capital Outlay	Object Codes 500-599
Debt Service Short-Term	Object Codes 610-619
Doubtful Accounts Expense	Object Code 627
Other Objects	Object Codes 690-699
Buildings & Land Improvements <\$50,000	Object Codes 700-799
Other Fund Uses	Object Codes 900-999

System and State Allocation Report

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
System Allocations
Fiscal Year 2023**

Account Code	Fund Source	Description	Allocation
1110	1110	Foundation Program - Regular	\$5,280,632.00
1220	1220	School Nurses Program	\$120,719.00
1221	1221	Technology Coordinator	\$66,840.00
1222	1222	Career Tech O & M	\$15,969.00
1230	1230	Alabama Reading Initiative	\$240,000.00
1252	1252	English as a Second Language - State	\$2,481.00
1273	1273	Bullying Prevention Program	\$36,000.00
1275	1275	Gifted Education	\$10,654.00
1286	1286	Gifted Students Competitive Grant	\$27,842.00
1287	1287	Cybersecurity Grant	\$67,558.00
1310	1310	Transportation - Operations	\$1,238,914.00
1320	1320	Transportation - Fleet Renewal	\$68,229.00
1410	1410	At Risk	\$27,820.00
1520	1520	Preschool	\$45,074.00
1764	1764	Advancement and Technology Plus (2023-378)	\$575,502.00
1770	1770	School Safety Grants (2023-378)	\$48,911.00
2120	2120	Public School Fund- Capital Outlay	\$219,355.00
2120	8410	Public School Fund- Capital Outlay	\$0.00
2120	8411	Public School Fund- Capital Outlay	\$20,242.00
2120	9116	Public School Fund- Capital Outlay	\$0.00
2130	2130	Public School Fund-interest	\$651.00
3210	3210	IDEA-Part B	\$284,155.00
3220	3220	Pre-School Part B-Ages 3-5	\$5,741.00
3310	3310	Basic Grant	\$29,115.00
4110	4110	Title I, Part A	\$656,794.00
4130	4130	Title II, Part A - Teacher and Principal Training	\$79,542.00
4160	4160	Title IV, Student Support and Academic Achievement	\$52,521.00
4180	4180	Title V, Part B – Rural Education Initiative	\$25,936.00
6000	1110	Foundation Program - Local	\$1,483,350.00
6010	2120	County Regular Ad Valorem_____Mills	\$77,953.00

Fund Source Financial

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Revenues and Expenditures for Funding Source
4110 - Title I, Part A
Fiscal Year 2023, Fiscal Period 12**



	Approved Budget - Fiscal Period 00	Account Balance	Variance
Appropriation Year 0			
Revenues			
4110 Title I, Part A	\$552,385.00	\$255,539.94	\$296,845.06
Total Revenues	\$552,385.00	\$255,539.94	\$296,845.06
Expenditures			
<u>1100-1199: Kindergarten Program</u>			
1100 Instruction			
180 Substitutes	\$0.00	\$19,050.00	(\$19,050.00)
230 Social Security	\$0.00	\$1,181.10	(\$1,181.10)
240 Federal Medicare	\$0.00	\$276.25	(\$276.25)
250 State Unemployment Compensation Insurance	\$0.00	\$15.12	(\$15.12)
Total 1100 Instruction	\$0.00	\$20,522.47	(\$20,522.47)
Total for 1100-1199: Kindergarten Program	\$0.00	\$20,522.47	(\$20,522.47) >10%
<u>1200-1299: Elementary Program</u>			
1100 Instruction			
10 Regular Teacher	\$10,607.19	\$0.00	\$10,607.19
421 Textbooks	\$0.00	\$38,080.00	(\$38,080.00)
495 Computer Hardware	\$38,137.44	\$0.00	\$38,137.44
Total 1100 Instruction	\$48,744.63	\$38,080.00	\$10,664.63
Total for 1200-1299: Elementary Program	\$48,744.63	\$38,080.00	\$10,664.63

General Fund Financial Analysis

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial and Budget System
General Fund (Fund Type 11) Financial Analysis**

	Financial Statement FY 2018	Financial Statement FY 2019	Financial Statement FY 2020	Budget FY 2021
	Fiscal Period 12	Fiscal Period 12	Fiscal Period 12	Fiscal Period 00
Beginning Balance - October 1	\$8,067,573.45	\$9,403,852.22	\$13,132,067.78	\$9,207,802.90
Revenues				
State Sources	\$52,638,562.22	\$56,172,105.76	\$58,209,769.14	\$54,956,193.00
Federal Sources	\$154,113.08	\$133,384.74	\$138,271.73	\$153,996.00
Local Sources	\$13,269,509.50	\$14,563,440.99	\$15,144,866.25	\$13,918,610.00
Other Sources	\$210,243.57	\$393,695.99	\$300,485.46	\$100,290.00
Other Fund Sources	\$883,563.11	\$802,875.57	\$665,817.71	\$547,955.22
Total Revenues:	\$67,155,991.48	\$72,065,503.05	\$74,459,210.29	\$69,677,044.22
Expenditures				
Instructional Services	\$39,688,842.44	\$39,964,360.26	\$40,570,028.48	\$40,466,828.69
Instructional Support Services	\$9,776,080.72	\$10,857,938.23	\$11,196,884.98	\$11,305,528.18
Operation & Maintenance Services	\$5,698,883.49	\$6,131,088.10	\$5,987,524.00	\$5,325,043.21
Auxiliary Services	\$5,154,438.98	\$5,231,478.24	\$5,302,290.74	\$5,488,519.28
General Administrative Services	\$2,322,823.78	\$2,244,800.28	\$2,385,789.10	\$2,478,989.00
Capital Outlay	\$213,696.58	\$540,009.69	\$2,515,702.21	\$0.00
Debt Services				
Other Expenditures	\$593,703.44	\$609,573.02	\$898,760.18	\$833,581.52
Other Fund Uses	\$2,371,243.28	\$2,758,039.67	\$3,081,951.69	\$3,050,227.16
Total Expenditures:	\$65,819,712.71	\$68,337,287.49	\$71,938,931.38	\$68,948,717.04
Excess of Revenues	\$1,336,278.77	\$3,728,215.56	\$2,520,278.91	\$728,327.18
Ending Fund Balance - September 30	\$9,403,852.22	\$13,132,067.78	\$15,652,346.69	\$9,936,130.08

Total Expenditures:		\$65,819,712.71	\$68,337,287.49	\$71,938,931.38	\$68,948,717.04
Excess of Revenues		\$1,336,278.77	\$3,728,215.56	\$2,520,278.91	\$728,327.18
Ending Fund Balance - September 30		\$9,403,852.22	\$13,132,067.78	\$15,652,346.69	\$9,936,130.08
		\$65,819,712.71	\$68,337,287.49	\$71,938,931.38	\$68,948,717.04
		<u>÷12</u>	<u>÷12</u>	<u>÷12</u>	<u>÷12</u>
	One-month requirement	5,484,976.06	5,694,773.96	5,994,910.95	5,745,726.42
	Divide the EFB by 1-month req	<u>9,403,852.22</u>	<u>13,132,067.78</u>	<u>15,652,346.69</u>	<u>9,936,130.08</u>
	# of months	1.71	2.31	2.61	1.73

One-Month Fund Balance

SECTION 16-13A-9 RESERVE FUNDS.

(a) A local board of education shall develop a plan to establish and maintain a minimum reserve fund equal to one month's operating expenses. Also, a local board of education shall develop a plan to replenish its reserve fund after any withdrawal is made pursuant to subsection (b).

CNP Pass Thru



Simplest explanation –



The amount of fringes and raises that should be due to CNP at the local education level from the system's foundation funds.

Child Nutrition Program Operating Balance
Pass-Thru Relief Request
FY 2023

LEA #

School System:

Did the FY 2023 Ending CNP Fund Balance (Fund Source 5101 + 5170) exceed one month of
Expenditures, including Other Fund Uses? Yes No

If "Yes"

Required to be completed if you wish to retain funds.

Fund Source 5101

Pass-Thru Spreadsheet Calculation

Actual Pass-Thru (Special Use 0034)

Difference (Pass-Thru Relief Requested)

CNP Director Signature

Printed Name

Date

CSFO Signature

Printed Name

Date

LEA Superintendent Signature

Printed Name

Date

State Superintendent Signature

Eric G. Mackey

Printed Name

Date

See memoranda FY19-3034 for additional information.



Questions?

Alisa Benson

alisa.benson@alsde.edu