LEA ACCOUNTING COMPLIANCE MONITORING

Jennie Sasser
LEA Accounting

AGENDA

Before

- Preparation for Monitoring

During

- LEA Team Accountants Complete the Monitoring

After

- Clearing Findings

BEFORE

- One month before the start date, your team accountant should have emailed a list of required documentation.

Hello,

I will be monitoring your system the week of February 9-13, 2026 as part of the ALSDE Monitoring Team. I will be performing the basic accounting procedures section of the monitoring document. In order to complete the testing in the allotted time, please upload the following information no later than February 6, 2026 to E-Prove. Thank you.

Jennie

Financial Management

A. Basic Accounting Procedures:

01. Provide documentation to show that the magnetic media, reporting financial information from each school is incorporated into the systems books monthly Documentation would include the Nextgen software users report that indicates whether magnetic files from the school has been uploaded. Please provide the user reports for the last 6 months.

02. Please provide the names and contact information of the program directors. I will contact each individually to ascertain if they are receiving monthly fund source reports for the programs that they administer. I have provided a worksheet for you to complete. (Attached in email)

03. A determination will be made concerning if fund source accounting is being practice once all revenues and reconciled bank balances are traced to your system's general ledger trial balance. I will be comparing the transaction report to the financial file upload. I will be using November (period 02) as the basis for monitoring.

04. Please have the documentation that Teachers and Administration had input into the budgeting of technology, library enhancement and professional development on site. The documentation should be collected from the schools and include a sign in sheet for the meeting where committee members were chosen; the secret ballots (sealed) for the committee member vote; a list of the budget committee members; signed worksheets for technology, professional development, and library enhancement worksheets; a sign in sheet for the meeting where committee proposed budgets were voted on; the secret ballots (sealed) for the budget vote.

05. Please provide the board policy regarding the providers for all budget inputs. If it is on the board's website, please let us know. Please provide the P reports (Supplemental Information to Proposed FY2X Budget).

06. Please also provide proof of the two posted notice of public budget hearings (newspaper clipping, picture of message board, screenshot of website, etc.…).

07. Provide copies of **all bank statements** (central offices as well as local schools), reconcilements, GLCASH reports, and the general ledger trial for the month ending November 30, 2025. Also, provide a copy of December 31, 2025, bank statements so that November's deposits in transit and outstanding checks can be traced.

08. Provide any adjustment and explanation for adjustments that appears on the reconciliation.

09. Provide documentation that all reconcilements have been reviewed either by the CSFO or other designated personnel (For each reconcilement it should be signed off by the reconciler first, and then the reviewer. If the CSFO is the reconciler, then the Superintendent should be reviewer).

10. Provide copies of the monthly board agendas to show that financial statements and cash balance/bank reconcilements are being presented to the School Board Members at their monthly meeting. Please provide the last Six (6) months.

11. Provide fixed assets inventory reports (additions (PIRADD) and deletions (PIRDIS) to show that inventory is maintained and adjusted to actual for the fiscal year ending September 30, 2025. Please also provide the Balancing Report (PIRBAL) and Fund 88 Trial Balance Report (GLTBAL)for 9/30/25.

12. I will need to review all your payroll withholding reports (IRS, STATE, RSA, DIR, and PEEHIP filings) for the month of November 30, 2025. I will need to reconcile these payments to clearance on the bank statements (November and December). I will need to be able to trace these actual payments to the respective bank statement it clears from. So please be sure to provide a check number if it was paid by check or if it was electronic then I will need the printed payment submission information.

13. Please provide copies of the approved journal entries for the months of November and December. If the entries are prepared by someone other than the CSFO then the CSFO signature should be on the journal entries as the person that approves them. However, if the entries are prepared by the CSFO then the Superintendent should be the approver.

14. Please provide the encumbrance account and Open Purchase Order report. Please run the report for a current day only. This can be today or the day you upload into Cognia. The reports to run are the trial balance for function 0341 through the date you choose to run and the POASOD – Purchase orders as of date report for the same day. You can exclude the 7000 range fund sources.

15. Please provide an updated copy of your system's accounting policies and procedure manual. Please make sure that the physical management policies that are listed in accordance with section 16-13A-1 are included.

18. I will review your schools web site to determine if financial statements and check registers are being post to the website pursuant to Section 16-13A-6.

DURING

How we review each question

1. Is magnetic media, reporting financial information from each school, being received from each of the schools monthly and being incorporated into the system's books on a monthly basis?

Nextgen Budgetary Accounting

Page 1 of 4

GL/CCIQ: Import Status Inquiry (v3.03) List Print: ListView1 [redacted]

GL/CCIQ

Cost Center	Name	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
0030	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0050	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0078	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0095	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0110	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0135	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0138	[redacted]	U	U	U	U	N	N	N	N	N	N	N
0141	[redacted]	U	U	U	U	N	N	N	N	N	N	N

We verify that the most recent month has been uploaded.

Usually N/A for Start-up Charter Schools

2. Are monthly financial reports being sent to or made available to each of the program coordinators for review and program corrections, if any?

Monitoring Federal Programs

Please complete the following information related to the program coordinators for the following federal programs. If you do not operate this program, please write N/A.

	Name	Phone #	EMAIL Address
Vocational And Technical Education			
Title I			
Title II, Part A – Teachers and Principals			
Title III			
Title IV, Part A			
Title V, Part B			
IDEA, Part B			
IDEA, Preschool			
21st Century			
Homeless			

- Please provide this information to your accountant.
- We will then contact each coordinator to verify they receive or have access to monthly financial reports.

Compliance Monitoring

Jennie Sasser
To

10/27/2025

Hello,

You have been identified as a Coordinator for the following federal programs: Title IV. Do you receive or have access to monthly financial information for the programs that you administer? Thank you very much.

Thanks,

Jennie Sasser

Alabama Department of Education
LEA Accounting

3. Is fund source accounting being practiced on a daily basis?

Report ID: AFIN-GA-032
Run Date: 11/1/25

State of Alabama
Department of Education

10/1/25 Through 10/31/25

Fund: 0200 - Education Trust Fund

School Nurses Program

Budget Fiscal Year	LEA Fund Source	Major Program	Program Code	CFDA Number	Check Number	STAARS Doc ID	Check ID #, CR#, or JVR#	Run Date	Posting Amount
2026	1220	070226	2591000426	NONE	202510220024865	26-6250081	EFT260024882	10/22/2025	$34,719.00
			2591000426						34,719.00
						Total			$34,719.00

Search

Data Type: Prod / Raw / Both (Both)
System:
Record Type *: f
Fiscal Period *: 01
Fiscal Year *: 2026
Fund Type:
Account Type: 4
Account Code:
Object Code:
Cost Center:
Fund Source: 1220
Appropriation Year:
Program Code:
Special Use:

Search | Reset | Reset All | Print | Print Checked | Export to Excel

Last Approved Budget: 416,627.00
Amended Budget: 416,627.00
Account Balance: 34,719.00
Encumbrance: 0.00

- We verify that the transaction report funds received agree with revenues uploaded in AIM.
- Monthly financials should be uploaded within 45 days of month end.

4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).

Section 16-6B-10

Budget requirements for Foundation and Vocational/Technical Education Program.

(a) Foundation Program. It is the intent of the Legislature to see that funds allocated for classroom instructional support actually reach the classroom. To that end, the State Department of Education shall monitor the flow of funds appropriated for various instructional purposes. Classroom instructional support shall be defined as those funds appropriated for instructional supplies, library enhancement, textbooks, technology and professional development. The Legislature believes that the classroom instructional support funds have a direct impact upon the ability of classroom teachers to have the resources and assistance necessary to assist them in the performance of their responsibilities. School budgets for instructional supplies shall be developed within each school as is required by Section 16-1-30 relating to the adoption of school board policies. It is the intent of the Legislature that teachers shall have direct input in the development of their school's budget for classroom instructional support and in the expenditure of these funds. The Legislature realizes that teachers and principals cannot be held accountable unless they have the authority to use resources provided them by legislative appropriations. As each school's budget is developed, local boards of education shall ensure principals and classroom teachers are given the opportunity to participate in decisions concerning the appropriate use and expenditure of classroom instructional support funds. Where the principal or the teachers have not been granted the right to have direct input in the development of their school's budget or are restrained in the expenditure of instructional supply funds, they may petition the State Superintendent of Education for relief pursuant to rules and regulations promulgated by the State Department of Education. Because the Legislature believes classroom instructional support funds to be critically important, the following conditions will apply to the budgeting process of each local board of education:

(1) Classroom instructional materials and supplies must be budgeted for all teachers at the rate appropriated per teacher unit by the Legislature in the Foundation Program.

(2) Textbook funds must be budgeted for all students based on the rate appropriated per student by the Legislature in the Foundation Program.

(3) Technology funds must be budgeted for all teachers based on their rate appropriated per teacher unit by the Legislature in the Foundation Program.

(4) Professional development funds must be budgeted for all teachers based on the rate appropriated per teacher unit by the Legislature in the Foundation Program.

(5) Library enhancement funds must be budgeted for all teachers based on the rate appropriated per teacher unit by the Legislature in the Foundation Program. The library enhancement appropriation shall be for K-12 Public School Library/Media Centers and is an absolute appropriation. Expenditures may include books, book binding, repair, CD Roms, computer software, computer equipment, cataloging, audiovisual materials, newspapers, magazines, recordings, and video tapes.

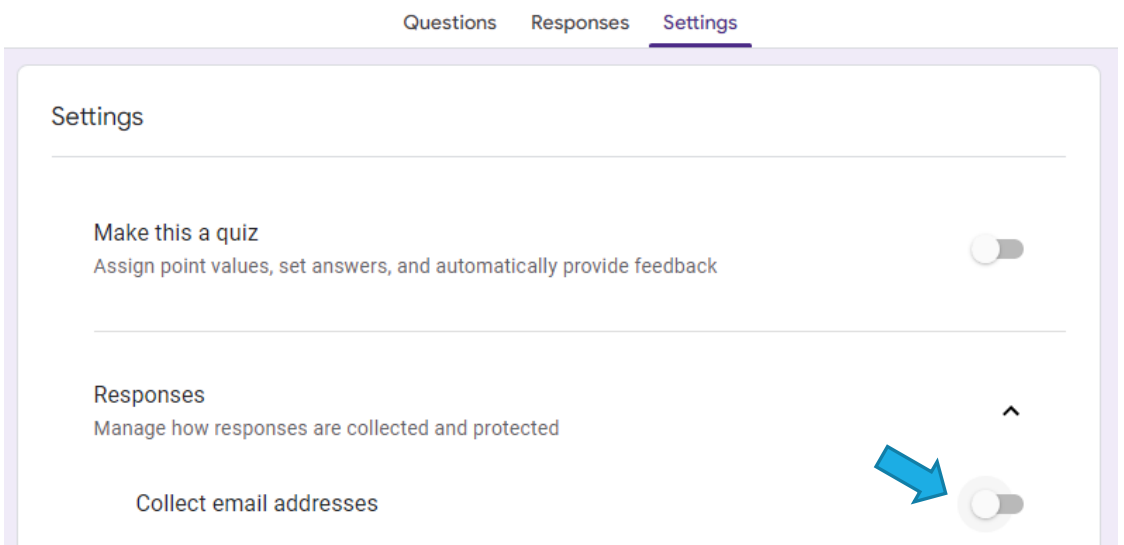
(6) In addition to classroom instructional support, leave (sick and personal) must be budgeted for all teachers based on the number of days and the rate per day used by the Legislature in calculating the cost in the Foundation Program.

(7) The principal of a local school in consultation with the teacher(s) so affected may request a waiver from subdivisions (2) through (5). The waiver shall be presented to the local superintendent of education. Upon concurrence, the local superintendent of education shall request a waiver from the State Superintendent of Education, which application shall be deemed to be granted unless affirmatively rejected in writing by the state superintendent within 30 days of its receipt.

N/A for Start-up Charter Schools

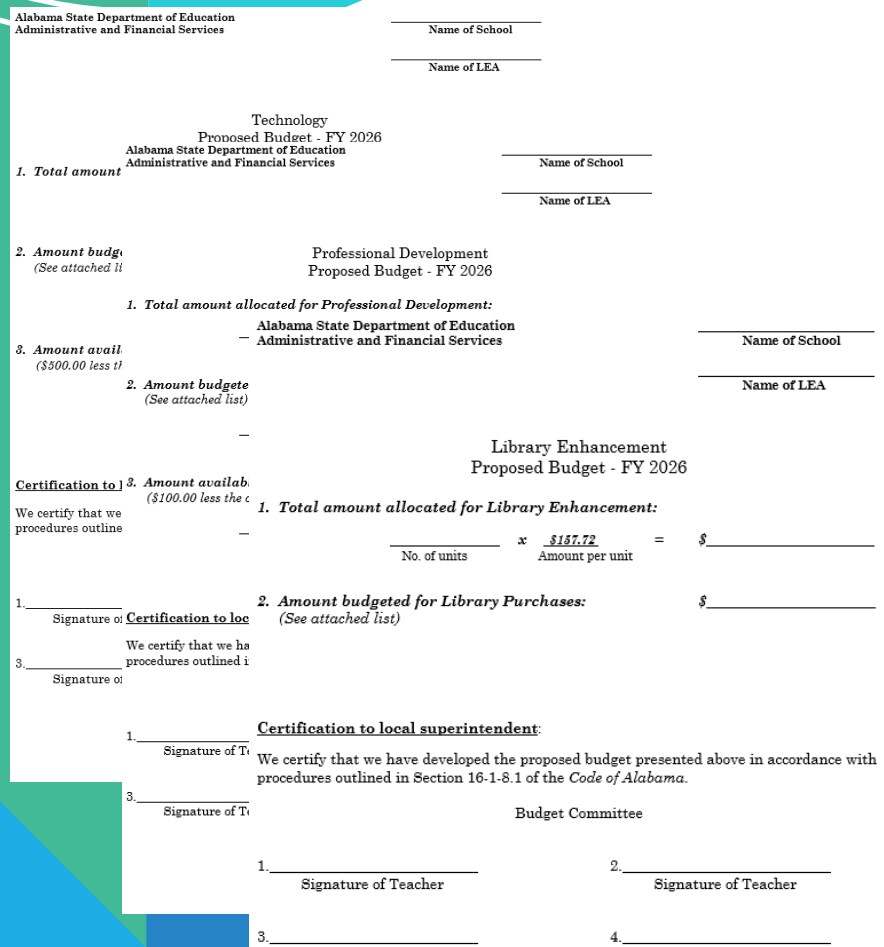
4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).

SCHOOL NAME	
Committee Vote Sign-in Sheet	
Committee Secret Ballot	
Budget Vote Sign-in Sheet	
Secret ballot for budget vote	
Signed budget pages prescribed by SDE	



We only check 8 schools.

4. Did the local schools and Local Board of Education comply with Section 16-1-8.1 (Classroom Instructional Support) procedures and regulations pertaining to student materials as provided in the Foundation Program (Section 16-6B-10).



Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Technology
Proposed Budget - FY 2026

1. *Total amount*

2. *Amount budg*
(See attached li

3. *Amount avail*
($500.00 less t

Certification to l

We certify that we
procedures outline

1. Signature o

Certification to loc

We certify that we ha
procedures outlined i

3. Signature o

Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Professional Development
Proposed Budget - FY 2026

1. *Total amount allocated for Professional Development:*

2. *Amount budgete*
(See attached list)

3. *Amount availab*
($100.00 less the

Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Library Enhancement
Proposed Budget - FY 2026

1. *Total amount allocated for Library Enhancement:*

____ No. of units x $157.72 Amount per unit = $____

2. *Amount budgeted for Library Purchases:* $____
(See attached list)

Certification to local superintendent:

We certify that we have developed the proposed budget presented above in accordance with procedures outlined in Section 16-1-8.1 of the *Code of Alabama*.

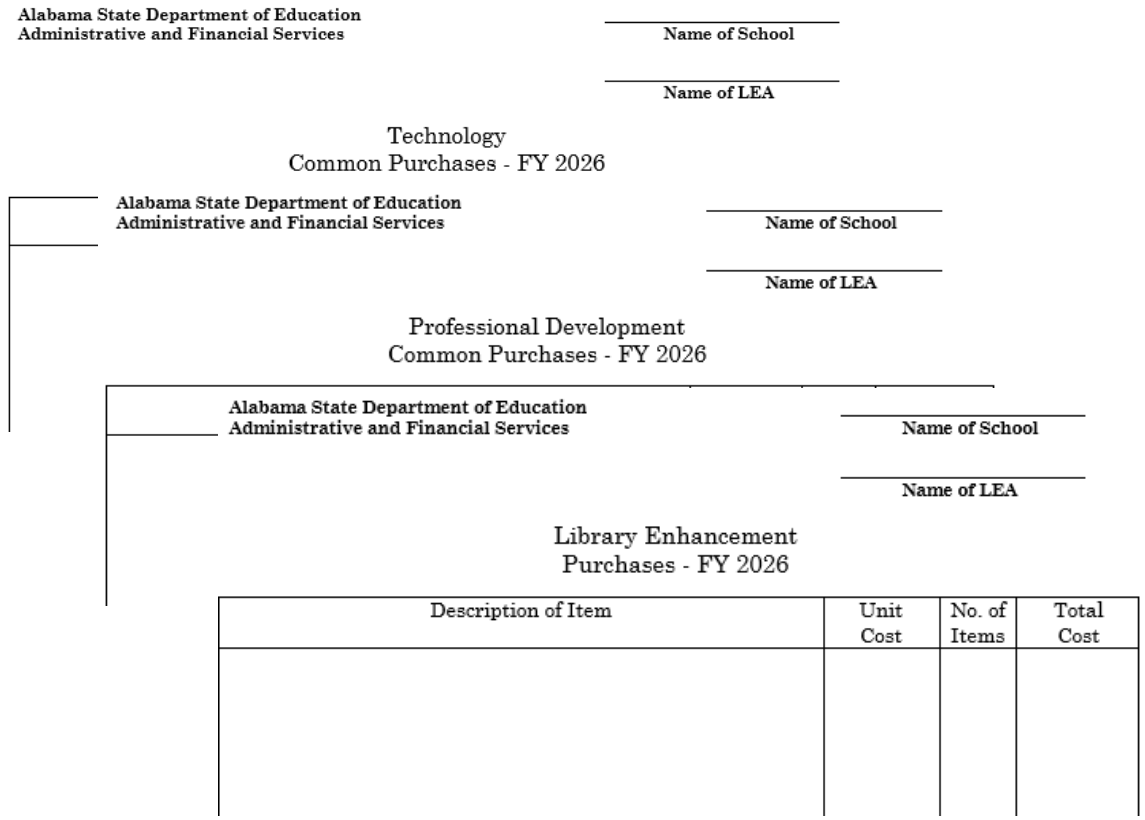
Budget Committee

1. ____ Signature of Teacher

2. ____ Signature of Teacher

3. ____

4. ____



Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Technology
Common Purchases - FY 2026

Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Professional Development
Common Purchases - FY 2026

Alabama State Department of Education
Administrative and Financial Services

Name of School

Name of LEA

Library Enhancement
Purchases - FY 2026

Description of Item	Unit Cost	No. of Items	Total Cost

5. Does the board have a policy regarding the providers for all budget inputs?

A budget will be developed and approved for each fiscal year, which extends from October 1st to September 30th of the following year. Preparation, presentation, submission, and approval of the budget will be undertaken and completed as provided for in state law and regulations, including providing an opportunity for public input regarding the budget. Budgets will be "balanced" such that the expenditures set forth in the budget for the fiscal year will not exceed revenues and any fund balances on hand.

The Superintendent or Chief School Financial Officer will inform the Board, before the Board votes on a budget or budget amendment that will prevent the establishment or maintenance of a one-month's operating balance. A one-month's operating balance shall be determined by dividing the General Fund expenditures and fund transfers out by 12. In determining the General Fund expenditures and fund transfers out, the proposed budget or budget amendment shall be used.

The [redacted] City Board of Education sets as a goal to achieve and maintain a balance equal to two months operating reserves. This goal does not replace the legal requirement specified in the previous paragraph. As a policy, the Board sets a minimum of one and three quarter months operating funds to be committed to a "rainy day fund." As committed funds, Board action will be required prior to any District expenditure of those funds.

ce: ALA. CODE §16-13-140, *et seq.* (1975)]

PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-I-A

FUND TYPES / DESCRIPTION	ACCT #	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)

PROPOSED BUDGET OF REVENUES ^EXPENDITURES - ALL FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-I-F

FUND TYPES / DESCRIPTION	ACCT #	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
EXPENDITURES:							
Instructional Services	1000-1999	11,886,898.00	1,583,324.00	0.00	0.00	281,559.00	13,751,781.00
Instructional Support Services	2000-2999	3,927,583.00	496,335.50	0.00	0.00	212,482.00	4,636,400.50
Operation ^& Maintenance	3000-3999	1,632,935.00	92,239.00	0.00	0.00	18,744.00	1,743,918.00
Auxiliary Services	4000-4999	2,454,250.00	2,072,199.00	0.00	0.00	30,524.00	4,556,973.00
General Administrative Services	6000-6999	1,477,869.00	154,677.00	0.00	0.00	0.00	1,632,546.00
Capital Outlay	7000-7999	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00

PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-A

FUND TYPE / DESCRIPTION	ACCT#	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY TRUST/AGENCY	TOTAL (Memo Only)

PROPOSED BUDGET OF EXPENDITURES - ALL FUND TYPES
FISCAL YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT P-II-B

FUND TYPE / DESCRIPTION	ACCT#	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY TRUST/AGENCY	TOTAL (Memo Only)
General Administrative Services	6000-6999						
Personal Services	001-199	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	200-299	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	300-399	0.00	0.00	0.00	0.00	0.00	0.00
Marterials ^& Supplies	400-499	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay (Personal Property)	500-599	0.00	0.00	0.00	0.00	0.00	0.00
Other Objects	600-899	0.00	0.00	0.00	0.00	0.00	0.00
Total General Admin Services		0.00	0.00	0.00	0.00	0.00	0.00

6. Is the policy for all budget inputs being followed?

Universal Citation: AL Code § 16-13-140 (2013)

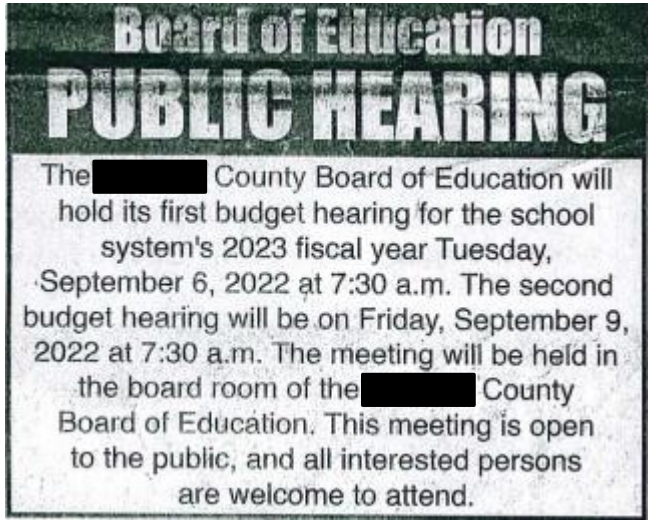
Section 16-13-140

Established for county and city school systems; form of annual budget required; public hearings required.

(a) There shall be a budget system for the public schools of each county and city for the purpose of promoting economy and efficiency in the finances of the public schools.

(b) The State Department of Education shall prepare proposed annual budget forms for each local board of education and shall make the forms available to each local superintendent of education by August 1 of the first year of each legislative quadrennium and by July 1 of each subsequent year of each legislative quadrennium for use with public hearings. The forms shall be clear, uniform, and concise in order to promote understanding by the general public of the budget process.

(c) Each local board of education shall hold at least two open public hearings pertaining to its proposed annual budget. Copies of the proposed budget shall be provided to the public at each hearing on forms provided by the State Department of Education. Each board shall seek input from the public concerning the proposed budget and the allocation of resources. Each hearing shall be held during a scheduled board meeting in a place and at a time convenient for the general public to attend. The chair of each board shall publicize the date and time of each hearing in the local media in advance of the hearing. In addition, notice of each hearing shall be posted in a conspicuous place at the offices of the local board of education, the county courthouse, the main municipal building, and at each affected school. The proposed budget shall reflect the total amount of resources available to the board from all funding and revenue sources. The projected enrollment and the total proposed expenditure by each board and for each school shall be available at the public hearings. The proposed budget shall clearly delineate the number of teachers, librarians, counselors, administrators and other support personnel projected to be employed at each school. The proposed budget shall clearly list the operating costs by category or function at each school. The proposed budget shall delineate by school those operating resources earned, including, but not necessarily limited to, those items contained in the Instructional Support Program of the Foundation Program, designating the amount of funds earned at each school per item based on average daily membership. After at least two public hearings have been held, the local board and superintendent shall cause a final budget to be developed consistent with the laws of this state, and shall make copies of the final budget available to the public upon request. Copies of the budget and other financial documents may be secured from the superintendent at a cost not to exceed the cost of production of the document.

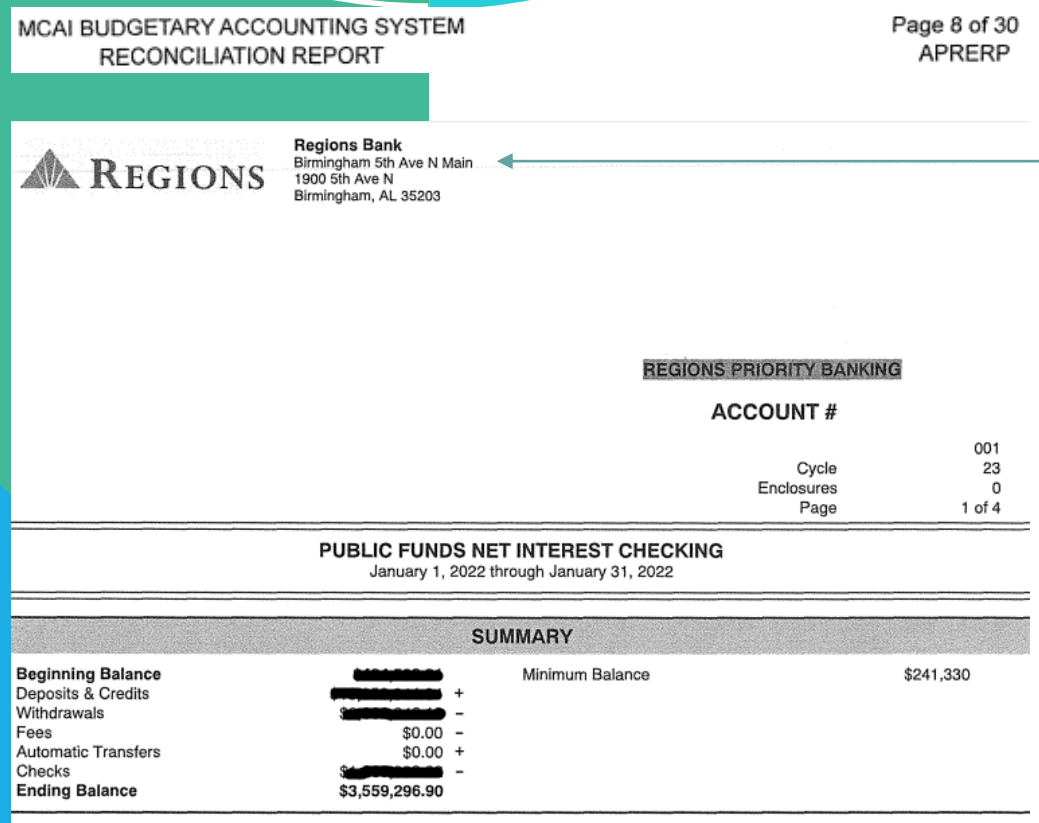


Board of Education

PUBLIC HEARING

The [redacted] County Board of Education will hold its first budget hearing for the school system's 2023 fiscal year Tuesday, September 6, 2022 at 7:30 a.m. The second budget hearing will be on Friday, September 9, 2022 at 7:30 a.m. The meeting will be held in the board room of the [redacted] County Board of Education. This meeting is open to the public, and all interested persons are welcome to attend.

7. Are each of the bank statements being reconciled to the general ledger monthly?



MCAI BUDGETARY ACCOUNTING SYSTEM
RECONCILIATION REPORT

Page 8 of 30
APRERP

REGIONS

Regions Bank
Birmingham 5th Ave N Main
1900 5th Ave N
Birmingham, AL 35203

REGIONS PRIORITY BANKING

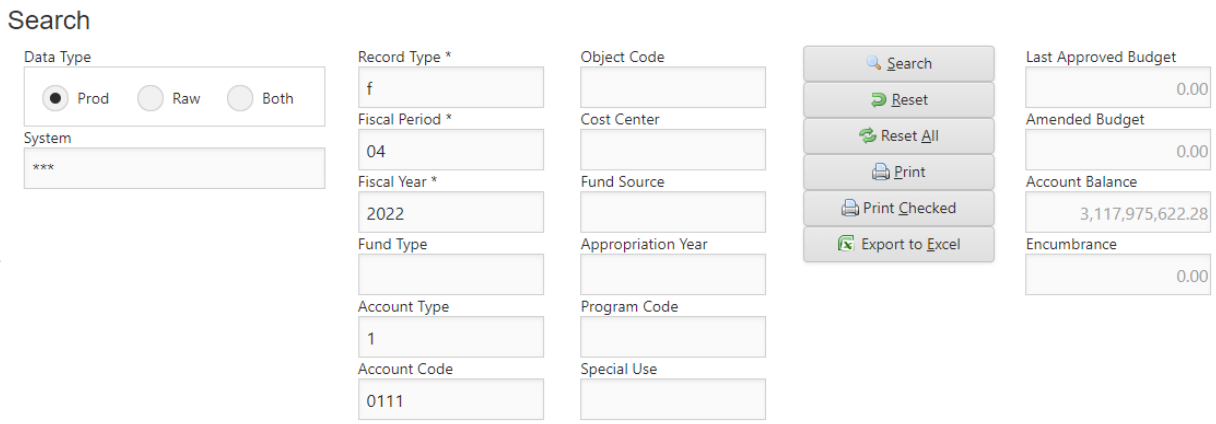
ACCOUNT #

	001
Cycle	23
Enclosures	0
Page	1 of 4

PUBLIC FUNDS NET INTEREST CHECKING
January 1, 2022 through January 31, 2022

SUMMARY

Beginning Balance	[redacted]		Minimum Balance	$241,330
Deposits & Credits	[redacted]	+		
Withdrawals	[redacted]	-		
Fees	$0.00	-		
Automatic Transfers	$0.00	+		
Checks	[redacted]	-		
Ending Balance	**$3,559,296.90**			



Search

Data Type: Prod / Raw / Both
System: ***
Record Type *: f
Fiscal Period *: 04
Fiscal Year *: 2022
Fund Type:
Account Type: 1
Account Code: 0111
Object Code:
Cost Center:
Fund Source:
Appropriation Year:
Program Code:
Special Use:

Search
Reset
Reset All
Print
Print Checked
Export to Excel

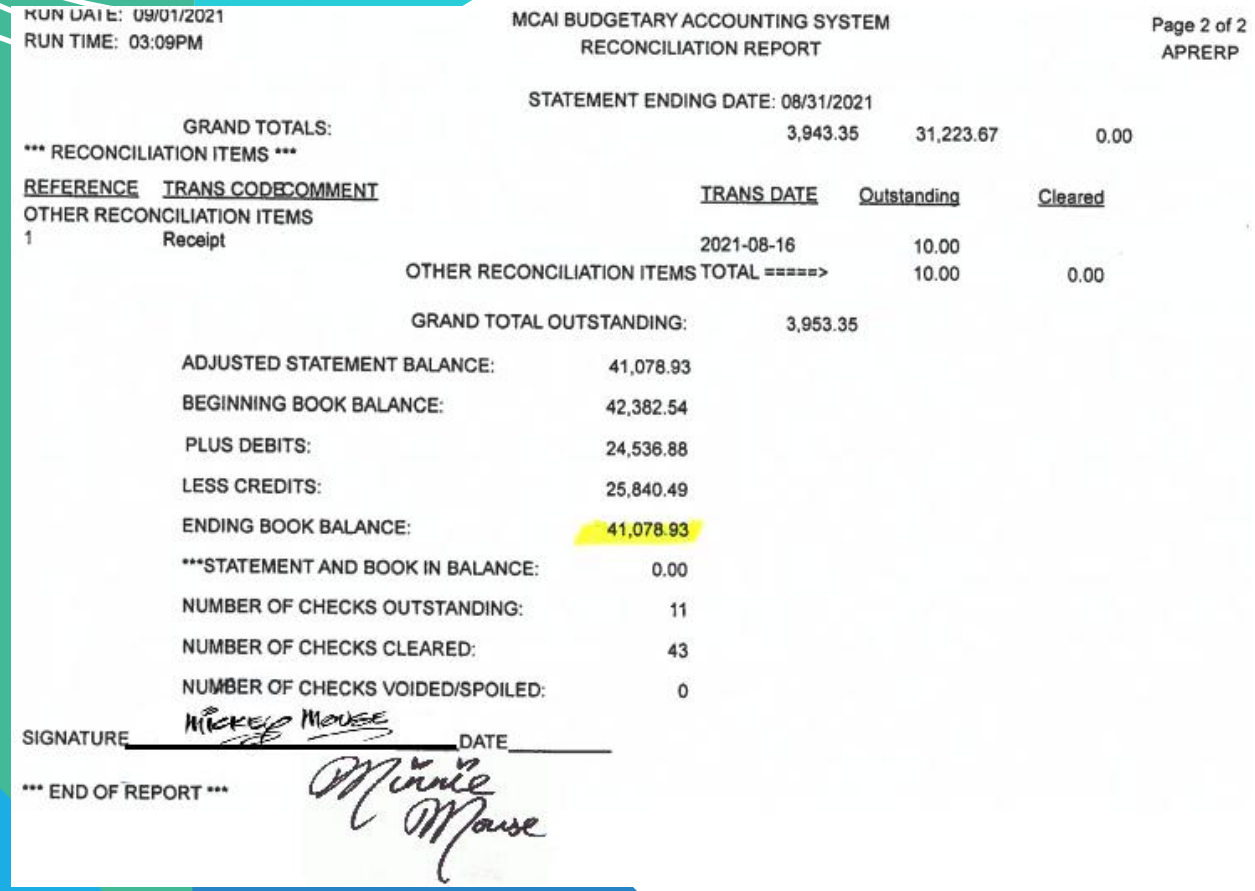
Last Approved Budget: 0.00
Amended Budget: 0.00
Account Balance: 3,117,975,622.28
Encumbrance: 0.00

- Two months of bank statements and reconciliation reports for every bank account.
- Be sure to look out for outstanding checks over a year old and reconciling items over two or three months.

8. If any adjustments are needed in bank reconciliation, are they being adequately explained and documented?

For this question, we review the bank reconciliation report (APRERP), and if we have any questions about the reconciling items, you will need to be able to explain or provide additional documentation.

9. Are all bank reconciliations being reviewed by the CSFO or other designated personnel?



RUN DATE: 09/01/2021
RUN TIME: 03:09PM

MCAI BUDGETARY ACCOUNTING SYSTEM
RECONCILIATION REPORT

Page 2 of 2
APRERP

STATEMENT ENDING DATE: 08/31/2021

GRAND TOTALS:	3,943.35	31,223.67	0.00

*** RECONCILIATION ITEMS ***

REFERENCE	TRANS CODE	COMMENT	TRANS DATE	Outstanding	Cleared
OTHER RECONCILIATION ITEMS					
1		Receipt	2021-08-16	10.00	
		OTHER RECONCILIATION ITEMS TOTAL =====>		10.00	0.00

GRAND TOTAL OUTSTANDING: 3,953.35

ADJUSTED STATEMENT BALANCE:	41,078.93
BEGINNING BOOK BALANCE:	42,382.54
PLUS DEBITS:	24,536.88
LESS CREDITS:	25,840.49
ENDING BOOK BALANCE:	41,078.93
***STATEMENT AND BOOK IN BALANCE:	0.00
NUMBER OF CHECKS OUTSTANDING:	11
NUMBER OF CHECKS CLEARED:	43
NUMBER OF CHECKS VOIDED/SPOILED:	0

SIGNATURE Mickey Mouse DATE

*** END OF REPORT *** Minnie Mouse

Preparer: Mickey Mouse

Reviewer: Minnie Mouse

Or

CSFO: Mickey Mouse

Principal: Minnie Mouse

10. Are monthly financial statements and cash balance/bank reconcilements being presented to the Local School Board as an agenda item at the monthly board meetings?

10/23/2025 - 05:30 PM	Regular Board Meeting		Regular Board Meeting

Last six months of Board Agendas and minutes.

11. Is the Fixed Asset Inventory being maintained and being adjusted to actual?

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fixed Asset Fund Type by Fund Source
For Fiscal Year Ended September 30, 2021

Exhibit C-I-88

Fund Types Descriptions/Fund Source	0000-0
ASSETS AND OTHER DEBITS:	
Fixed Assets	
171-Land	$24,415,285.60
172-Land Improvements	$17,340,836.01
173-Buildings	$713,731,846.33
174-Building Improvements	$77,646,624.34
175-Furniture & Equipment	$21,689,087.21
176-Vehicles	$44,770,871.05
177-Construction in Progress	$155,413,168.31
Total Fixed Assets	$1,055,007,718.85
TOTAL ASSETS AND OTHER DEBITS:	$1,055,007,718.85
FUND EQUITY:	
Fund Equity	
310-Investments in General Fixed Assets	$1,055,007,718.85
Total Fund Equity	$1,055,007,718.85
TOTAL FUND EQUITY:	$1,055,007,718.85
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	$0.00
TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	$1,055,007,718.85

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Balance Sheet --- Governmental - General Fixed Asset Fund Type by Fund Source
For Fiscal Year Ended September 30, 2021

Exhibit C-I-88

Fund Types Descriptions/Fund Source	2210-0
ASSETS AND OTHER DEBITS:	
Fixed Assets	
177-Construction in Progress	$3,031,905.92
Total Fixed Assets	$3,031,905.92
TOTAL ASSETS AND OTHER DEBITS:	$3,031,905.92
FUND EQUITY:	
Fund Equity	
310-Investments in General Fixed Assets	$3,031,905.92
Total Fund Equity	$3,031,905.92
TOTAL FUND EQUITY:	$3,031,905.92
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	$0.00
TOTAL EXCESS, LIABILITIES, AND FUND EQUITY:	$3,031,905.92

RUN DATE: 02/15/2022
RUN TIME: 08:35AM

MCAI BUDGETARY ACCOUNTING SYSTEM
JOURNAL SUMMARY TRIAL BALANCE REPORT

FISCAL PERIOD/YEAR: 0/2021 THRU 12 /2021

Page 1 of 2
GLTBAL

Fund: 88 GENERAL FIXED ASSET

Fd-C-Func-Obj-CClr-SFnd-Y-Prog-Spec	DESC	ASN	TYPE	DEBIT	CREDIT
88-1-0171-000-0000-0000-0-0000-0000	LAND-EST HISTORICAL COST	101226	D	24,415,285.60	0.00
88-1-0172-000-0000-0000-0-0000-0000	LAND IMPROVEMENTS-EST HISTORICAL COST	101372	D	17,340,836.01	0.00
88-1-0173-000-0000-0000-0-0000-0000	BUILDINGS-EST HISTORICAL COST	101223	D	713,731,846.33	0.00
88-1-0174-000-0000-0000-0-0000-0000	BUILDING IMPROVEMENTS-EST HISTORICAL COST	101224	D	77,646,624.34	0.00
88-1-0175-000-0000-0000-0-0000-0000	EQUIPMENT-EST HISTORICAL COST	101225	D	21,689,087.21	0.00
88-1-0176-000-0000-0000-0-0000-0000	VEHICLES-EST HISTORICAL COST	100928	D	44,770,871.05	0.00
88-1-0177-000-0000-0000-0-0000-0000	CONSTRUCTION IN PROGRESS	101304	D	155,413,168.31	0.00
88-1-0177-000-0000-2210-0-0000-0000	CONSTR IN PROGRESS	103257	D	3,031,905.92	0.00
88-3-0310-000-0000-0000-0-0000-0000	INVSTMT IN GEN FIXED ASSETS	300634	C	0.00	1,055,007,718.85
88-3-0310-000-0000-2210-0-0000-0000	INVSTMT/GEN F.A.	302956	C	0.00	3,031,905.92
	Fund 88		SUBTOTAL	1,058,039,624.77	1,058,039,624.77

RUN DATE: 02/15/2022
RUN TIME: 08:11AM

MCAI ASSET INVENTORY SYSTEM
BALANCING REPORT

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PIRBAL

Acquired Date 1/1/1901 - 9/30/2021

ASSET ACCOUNT: 88-1-0171-000-0000-0000-0-0000-0000 LAND-EST HISTORICAL COST

ASSET ACCOUNT 88-1-0171-000-0000-0000-0-0000-0000 TOTAL: 24,415,285.60
ASSET ACCOUNT 88-1-0172-000-0000-0000-0-0000-0000 TOTAL: 17,340,836.01
ASSET ACCOUNT 88-1-0173-000-0000-0000-0-0000-0000 TOTAL: 713,731,846.33

12. Are payroll withholding's and reports being filed with the IRS, Alabama Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

Form **941 for 2022:** Em yer's QUARTERLY Federal Ta Return 950122
(Rev. June 2022) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) –

Name (not your trade name) BOARD OF EDUCATION

Trade name (if any)

Address
Number Street Suite or room number

City AL State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2022
(Check one.)

- ☐ 1: January, February, March
- ☒ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Go to *www.irs.gov/Form941* for instructions and the latest information.

FORM A-1 ALABAMA DEPARTMENT OF REVENUE EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

1. If You Are No Longer Withholding Alabama Income Tax And Wish For Your Account To Be Cancelled, Place An "X" Here	■	
2. Number Of Employees From Whose Wages Alabama Tax Was Withheld	■	480
3. Alabama Income Tax Withheld This Quarter (3 Months)	$	77.96
4. Less Alabama Tax Remitted First 2 Months Of Quarter	$	700.78
5. Credit For Overpayment Of Prior Periods (See Instructions)	$	0.00
6. Delinquent Penalty (Applicable To This Return Only)	$	0.00
7. Interest (Applicable To This Return Only)	$	0.00
8. Total Amount Due With This Return	$	777.18

NAME AND ADDRESS

CONTROL NUMBER

ALA. WITHHOLDING TAX ACCOUNT NO.

PERIOD COVERED Jun-2022

DATE DUE Aug-2022

Received: Jul-2022

12. Are payroll withholding's and reports being filed with the IRS, Alabama Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

The Retirement Systems of Alabama (RSA)

Remittance Advice Report

Report Submission ID:

Report Submission Date: **Payment Submission Date:**

Your information has been successfully submitted. Please print this page to include with your remittance check.

If you have multiple batches within your submission, there will be a separate section for each.

Employer	Pay Date	Payroll Frequency	Record Count	RSA-1 Contributions
BOE	12/21/2021	Monthly (11/07/2021 - 12/04/2021)		$62,494.18

This section displays a summary of the employer and employee retirement contributions:

Retirement Plan	Employee Contribution Rate	Employer Contribution Rate	Employee Contribution Amount	Employer Contribution Amount	Total Contributions
TRS NONP Regular	0.00%	0.00%	$0.00	$0.00	$0.00
TRS T1 CONT Regular	7.50%	12.43%	$1,081,955.41	$1,793,161.09	$2,875,116.50
TRS T2 CONT Regular	6.20%	11.32%	$478,337.72	$873,352.92	$1,351,690.64
Total			**$1,560,293.13**	**$2,666,514.01**	**$4,226,807.14**

STATE OF ALABAMA
DEPARTMENT OF LABOR
UNEMPLOYMENT COMPENSATION DIVISION

UNEMPLOYMENT TAX INTERNET REPORT

(Please print and retain for your records - Do not Mail)
The following quarterly Tax and Wage Report was submitted on

Confirmation Number:
Employer Number:
Federal ID Number:
Quarter / Year: 2 / 2021

REPORT SUMMARY

(EMPLOYEE BY MONTH)

FIRST MONTH: 1405 **SECOND MONTH:** 1445 **THIRD MONTH:** 1474

1. Total Wages Paid in Quarter	$14,055,879.47
2. Excess Wages	$12,715,415.48
3. Net Taxable Wages	$1,340,463.99
4. Penalty Due	$0.00

12. Are payroll withholding's and reports being filed with the IRS, Alabama Department of Revenue, RSA, DIR, and PEEHIP office in a timely manner and are they up-to-date?

Unit Code:			
School:		**Invoice Type:**	Regular
Invoice:	August for September, 2021	**Invoice Number:**	

Name	PID	Eff Date	Contrib.	Out of Pocket	Hosp/M	Disc	Net Hos	Tobac	Wellness	Cancer	Dental	Indem	Vision	Health	Dep	Tot Change	Exp. for Change

Pay Invoice

Payment has been submitted.

Please print a copy for employer records.

Payment Details

Payment Date:		**Invoices Paid**	
Payment From:	Payroll Account -	#.	PEEHIP-Regular for BOE: $1,195
Payment Amount:	$1,195		

Print | Pay Another Invoice

The Retirement Systems of Alabama

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13. Are all journal entries being reviewed and approved by the CSFO before entry into the computer? If the CSFO writes up and enters the journal entries, has superintendent reviewed and approved them before reports are given to the board?

We look for two names on each journal entry

- The preparer and CSFO
- The CSFO and Superintendent

14. Does the total of the Open Purchase Orders equal the dollar amount reported under account code 0341-Encumbrances?

MCAI BUDGETARY ACCOUNTING SYSTEM
JOURNAL SUMMARY TRIAL BALANCE REPORT

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GLTBAL

Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	DESC	ASN	TYPE	DEBIT	CREDIT
	Function 0341	SUBTOTAL		0.00	61,466,792.31

MCAI BUDGETARY ACCOUNTING SYSTEM
PURCHASE ORDERS AS OF DATE

Page 1 of 146
POASOD

Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec	PO NUMBER	PO DATE	ST	VENDOR NAME	COMP AMT	ENC AMT	ORIG AMT
GRAND TOTALS:					54,290,787.34	61,466,792.31	115,757,579.65

N/A unless you use encumbrances

15. Has an accounting policies and procedures manual been developed, kept up-to-date, and implemented? This should include fiscal management policies in accordance with Section 16-13A-1.

The following policies should include a policy for the following:

1. Regular reconciliation of bank statements
2. Maintenance of fixed assets inventory
3. Deposit of incoming funds
4. Review of monthly revenues and expenditures

We will review the accounting policy and procedure manual for these four policies.

16. Is the system's teacher salary schedule in compliance with the State Minimum Salary Schedule in giving consideration to the following: Highest degree earned from a regionally accredited institution including Bachelor's, Master's, Sixth Year, Doctorate's, and no degree?

This is checked in the original budget.

N/A for Startup Charters. They are not required to pay on the State Salary Matrix.

17. Is the system's teacher salary schedule in compliance with the State Minimum Salary Schedule in giving consideration to the following: Public education experience?

MCAI PAYROLL SYSTEM — Page 1 of 145

GROSS EMPLOYEE SALARY BY G/L REPORT — PRGESR

FY 2026 Foundation Program

State Minimum Salary Schedule
Classroom Teachers

Public School Experience - 187 Day Contract

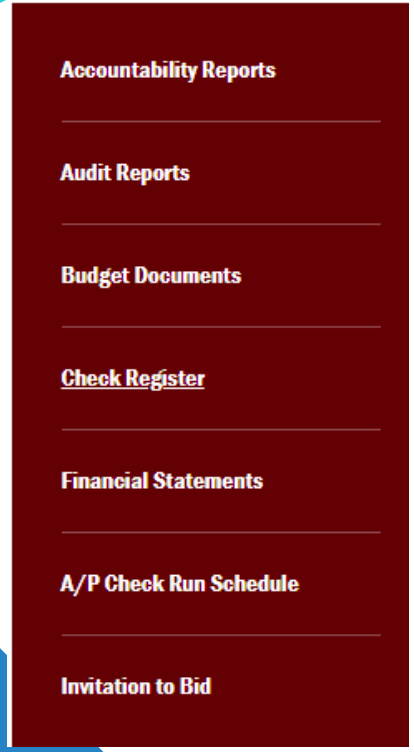
Experience	Bachelor BS	Master MS	Education Specialist ED. S.	Doctoral DO	Non-Degree DO
0 years	47,600	51,875	55,936	59,995	47,600
1 year	47,600	51,875	55,936	59,995	47,600
2 years	47,600	51,875	55,936	59,995	47,600

N/A for Startup Charters. They are not required to pay on the State Salary Matrix.

- Five teachers
  - 2 from Foundation
  - 1 from TEAMS
  - 2 from Federal Programs
    - One from 4110
- Personnel Folder
  - Current certification
  - Years of public education experience

State Minimum Salary Schedule Compliance	
Teacher Certificates:	LEA:
Class AA - Sixth Year Program	Review Dates:
Class A - Master's Degree	
Class B - Bachelor's Degree	
Employee Name	
Fund Source Paid From	
Highest Degree Held	
Years Public School Experience	
Monthly Salary	
Annual Salary	
In compliance with State Minimum Salary Schedule?	

18. Are monthly financial statements and check registers posted to Board's website pursuant to Section 16-13A-6?



19. Is the budget file uploaded and required documents submitted by due date?

- Date received by LEA Accounting

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20. Is the fiscal year-end financial statement uploaded and required documents submitted by due date?

- Date received by LEA Accounting

Numbers 19 and 20 are for Charter schools only.

21. According to the form provided by the State Superintendent of Education containing the required affirmation statements in Rule No. 290-1-5-.02 (Ala. Admin. Code) that each elected or appointed member of a local board of education must sign before assuming each term of office, has each signed affirmation been recorded in the minutes of the board by the secretary of the local board of education?

22. Before April 1, 2013, each local board of education shall adopt a Code of Conduct that includes, at a minimum, the model Code of Conduct for school board members adopted by the State Board of Education. Does the board have an adopted Code of Conduct for school board members?

23. The State Superintendent shall, in cooperation with the Alabama Association of School Boards, develop continuing education and training programs for the members of the local boards of education. The continuing education and training programs shall be designed to meet the goal of comprehensive board member proficiency in governance standards that focus on student and school performance standards, the roles and responsibilities of board members and the local superintendent of education, and the delineation of each board member's role as a public official holding public trust. Does the board have a training program in place with opportunities for continuing education regarding school board governance?

Mr. Gay completes these questions.

AFTER

Common Findings and how to clear them.

You have sixty days from the end of monitoring to clear the findings.

Finding

#3. Revenues do not agree to the transaction report

The transaction report plus intergovernmental receivables plus PY deferred revenue minus Intergovernmental payables minus CY deferred revenue do not agree with revenue recorded in AIM.

How to Clear

For the next month uploaded to AIM, we will recheck the revenues to the transaction report to ensure everything has been corrected/accounted for.

Finding

#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.

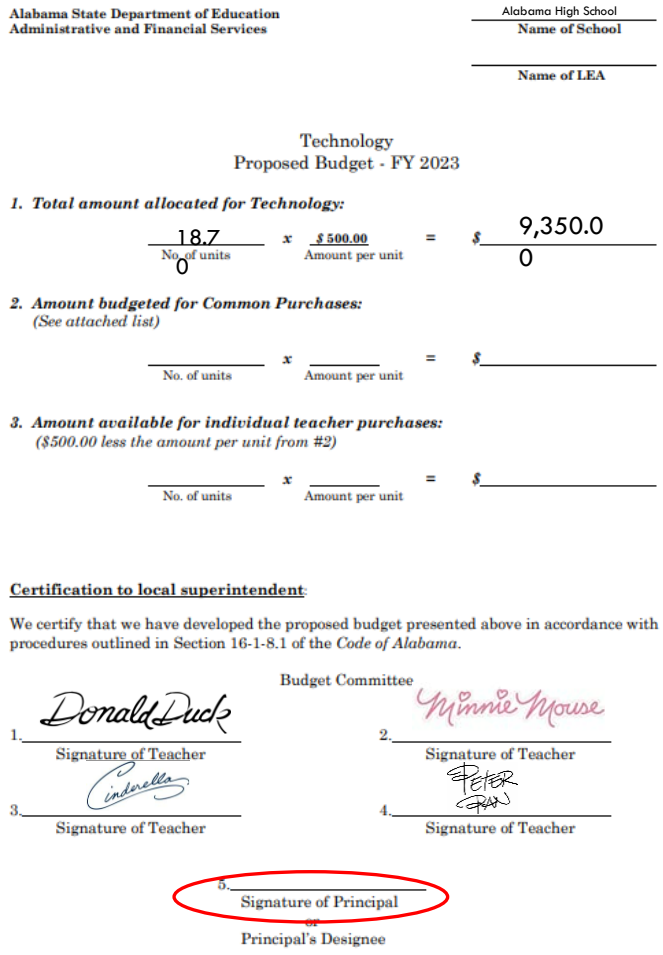
How to Clear

Please have a meeting with the Superintendent, CSFO, and principals from each listed school discussing the procedures and regulations that must be followed for Classroom Instructional Support budgeting. Please upload a letter to Cognia detailing how CIS funds will be properly budgeted in the future and have the Superintendent, CSFO, and each principal sign the letter. Each school should have a sign in sheet for committee elections, secret ballots for committee member vote, completed CIS forms from ALSDE's website which includes the CIS budgets and committee members, sign in sheet for the budget vote and secret ballots for the budget vote. Committee members are to be elected and voted on by all faculty and not appointed. There should be 4 teachers and the school's principal or principal's designee. After the budget committee decides on a proposed budget, the proposed budget should be submitted to all teachers. Teachers should have at least 2 working days to review the proposed budget. All teachers should vote on the budget anonymously.

Finding

#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.



Alabama State Department of Education
Administrative and Financial Services

Alabama High School
Name of School

Name of LEA

Technology
Proposed Budget - FY 2023

1. Total amount allocated for Technology:

18.7 (0) No. of units x $ 500.00 Amount per unit = $ 9,350.0 (0)

2. Amount budgeted for Common Purchases:
(See attached list)

No. of units x Amount per unit = $

3. Amount available for individual teacher purchases:
($500.00 less the amount per unit from #2)

No. of units x Amount per unit = $

Certification to local superintendent:

We certify that we have developed the proposed budget presented above in accordance with procedures outlined in Section 16-1-8.1 of the *Code of Alabama*.

Budget Committee

1. Donald Duck — Signature of Teacher
2. Minnie Mouse — Signature of Teacher
3. Cinderella — Signature of Teacher
4. Peter Pan — Signature of Teacher
5. Signature of Principal or Principal's Designee

Finding

#4. CIS Procedures and Regulations

All sampled schools were not able to provide proof of following procedures set forth in Alabama code section 16-1-8.1. This could include the prescribed budget pages not being signed by all five committee members, appointing committee members instead of voting for members, a signed ballot, Google Forms or other digital voting platforms collecting email addresses.

I APPROVE OF THE PROPOSED BUDGET FOR TECHNOLOGY FUNDS.

[✓] YES

[ ] NO

Donald Duck

I APPROVE OF THE PROPOSED BUDGET FOR PROFESSIONAL DEVELOPMENT FUNDS.

[✓] YES

[ ] NO

I APPROVE OF THE PROPOSED BUDGET FOR LIBRARY ENHANCEMENT FUNDS.

[✓] YES

[ ] NO

Finding

#9. or #13. Bank Recs or JVs are not being reviewed by a second person

The Bank recs are not being reviewed by two people.

Or

The JVs are not being reviewed by the CSFO or Superintendent before being entered.

How to Clear

For the next month uploaded to AIM, we will look to make sure two people are signing off on the bank reconciliations or JVs.

Finding

#11. Fixed Asset Inventory is not being maintained and adjusted to actual

The detail listing of the fixed assets do not equal the totals in the General Fixed Asset Account Group.

How to Clear

Correct the detail listing and/or the trial balance in fund 88 to agree with actual physical inventory.

QUESTIONS?

THANK YOU

Jennie Sasser
jennie.sasser@alsde.edu
334-694-4617