



AASBO CSFO Mentor Program

SONJA PEASPANEN

FEBRUARY 8, 2023

Key Information – Submission Dates

- ▶ **Original Annual Budget** for the upcoming fiscal year is due to the SDE by September 15.
- ▶ **First Budget Amendment** should be submitted upon approval of the prior year's financial statements.
- ▶ **Final Budget Amendment** due June 15th.
- ▶ **General Purpose Financial Statement** due November 1st.
- ▶ Reconciled **Monthly Financial Statements** due 45 days after month-end.

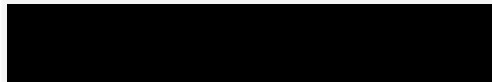
Budget Amendment



Budget Amendment – Reports

- ▶ Look at Fund Source Financial Reports for areas to amend
- ▶ Maintenance of Effort
- ▶ Check General Fund and CNP Ending Balances

**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 03**



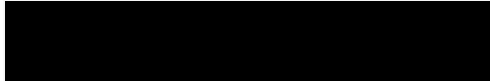
	Approved Budget - Fiscal Period 00	Account Balance	Variance
Appropriation Year 0			
Revenues			
4110 Title I, Part A	\$1,094,918.00	\$450,000.00	\$644,918.00
Total Revenues	\$1,094,918.00	\$450,000.00	\$644,918.00
Expenditures			
<u>1200-1299: Elementary Program</u>			
1100 Instruction			
10 Regular Teacher	\$83,005.00	\$14,615.73	\$68,389.27
210 State Insurance	\$13,385.00	\$3,346.20	\$10,038.80
220 State Retirement	\$9,910.00	\$1,745.13	\$8,164.87
230 Social Security	\$5,144.00	\$896.64	\$4,247.36
240 Federal Medicare	\$1,206.00	\$209.68	\$996.32
250 State Unemployment Compensation Insurance	\$340.00	\$59.94	\$280.06
411 Student Classroom Supplies	\$9,535.00	\$0.00	\$9,535.00
495 Computer Hardware	\$0.00	\$3,199.99	(\$3,199.99)
Total 1100 Instruction	\$122,525.00	\$24,073.31	\$98,451.69
Total for 1200-1299: Elementary Program	\$122,525.00	\$24,073.31	\$98,451.69

Fund Source Financial

9140 Preschool

101 Instruction Assistant	\$0.00	\$7,334.03	(\$7,334.03)
141 Secretary	\$0.00	\$375.03	(\$375.03)
180 Substitutes	\$40,000.00	\$660.00	\$39,340.00
194 Overtime	\$5,000.00	\$2,132.12	\$2,867.88
210 State Insurance	\$0.00	\$6,864.00	(\$6,864.00)
220 State Retirement	\$0.00	\$1,111.94	(\$1,111.94)
230 Social Security	\$0.00	\$586.05	(\$586.05)
240 Federal Medicare	\$0.00	\$137.07	(\$137.07)
250 State Unemployment Compensation Insurance	\$0.00	\$10.50	(\$10.50)
382 In-State	\$100,000.00	\$664.95	\$99,335.05
383 Out-of-State	\$100,000.00	\$0.00	\$100,000.00
411 Student Classroom Supplies	\$600,000.00	\$42,000.32	\$557,999.68
491 Instructional Equipment	\$50,000.00	\$0.00	\$50,000.00
495 Computer Hardware	\$50,000.00	\$0.00	\$50,000.00
623 Registration Fees	\$44,931.00	\$0.00	\$44,931.00
Total 9140 Preschool	\$989,931.00	\$61,876.01	\$928,054.99

**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 03**



	Approved Budget - Fiscal Period 00	Account Balance	Variance
Appropriation Year 0			
Revenues			
4110 Title I, Part A	\$14,848,032.00	\$2,411,530.80	\$12,436,501.20
Total Revenues	\$14,848,032.00	\$2,411,530.80	\$12,436,501.20
Expenditures			
<u>1100-1199: Kindergarten Program</u>			
1100 Instruction			
10 Regular Teacher	\$47,394.00	\$0.00	\$47,394.00
180 Substitutes	\$1,000.00	\$0.00	\$1,000.00
210 State Insurance	\$9,360.00	\$0.00	\$9,360.00
220 State Retirement	\$5,138.00	\$0.00	\$5,138.00
230 Social Security	\$2,955.00	\$0.00	\$2,955.00
240 Federal Medicare	\$692.00	\$0.00	\$692.00
250 State Unemployment Compensation Insurance	\$49.00	\$0.00	\$49.00
411 Student Classroom Supplies	\$54,527.87	\$0.00	\$54,527.87
Total 1100 Instruction	\$121,115.87	\$0.00	\$121,115.87
Total for 1100-1199: Kindergarten Program	\$121,115.87	\$0.00	\$121,115.87

Maintenance of Effort



MOE – Career Tech

- ▶ Vocational Education State Maintenance of Effort
 - ▶ Total Expenditures
 - ▶ Per Pupil Expenditures
- ▶ Based on the Expenditures and Vocational ADM in FY 1995
- ▶ Compares 1995 information to expenditures coded to Fund Source 1000-2999 and Program Code 3***.

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

Fiscal Year: 2022 Fiscal Period: 00

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

Year	Ages 3-21	Child Count Date
FY 16	405	Oct 1, 2015
FY 20	462	Oct 1, 2019
FY 22*	448	Oct 1, 2020

* On the FY 2022 Final MOE, the Oct 1, 2021 child count will be used

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

Program Code 4712

Program Codes 2200-2399

Program Codes 2400-2499

Program Codes 2900-2999

<u>FY 2016</u>		<u>FY 2020</u>		<u>FY 2022 BUDGET</u>	
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$0.00	\$180,127.00	\$0.00	\$202,316.00	\$0.00	\$202,316.00
\$7,833.04	\$1,168,089.18	\$0.00	\$1,243,297.00	\$0.00	\$1,243,297.00
\$23,080.19	\$644,593.13	\$912.03	\$792,124.03	\$912.03	\$792,124.03
\$2,017.02	\$130,376.24	\$70,426.00	\$218,130.00	\$70,426.00	\$218,130.00

III. MAINTENANCE OF EFFORT

A. Total Local or State/Local Expenditures

B. Child Count

C. Per Capita Expenditure (Item III.A/Item III.B)

MOE Budget Met on Total?

LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$32,930.25	\$2,123,185.55	\$71,338.03	\$2,455,867.03
405	462	448	448
\$81.31	\$4,595.64	\$159.24	\$5,481.85
YES	YES	YES	YES

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

Fiscal Year: 2022 Fiscal Period: 00

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

Year	Ages 3-21	Child Count Date
FY 16	405	Oct 1, 2015
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FY 22*	448	Oct 1, 2020

* On the FY 2022 Final MOE, the Oct 1, 2021 child count will be used

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

Program Code 4712

Program Codes 2200-2399

Program Codes 2400-2499

Program Codes 2900-2999

FY 2016		FY 2020		FY 2022 BUDGET	
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$0.00	\$180,127.00	\$0.00	\$202,316.00	\$0.00	\$202,316.00
\$7,833.04	\$1,168,089.18	\$0.00	\$1,243,297.00	\$0.00	\$1,243,297.00
\$23,080.19	\$644,593.13	\$912.03	\$792,124.03	\$912.03	\$792,124.03
\$2,017.02	\$130,376.24	\$70,426.00	\$218,130.00	\$70,426.00	\$218,130.00

III. MAINTENANCE OF EFFORT

A. Total Local or State/Local Expenditures

B. Child Count

C. Per Capita Expenditure (Item III.A/Item III.B)

MOE Budget Met on Per Capita?

LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$32,930.25	\$2,123,185.55	\$71,338.03	\$2,455,867.03
405	462	448	448
\$81.31	\$4,595.64	\$159.24	\$5,481.85
		YES	YES

**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: 2021 Fiscal Period: 12

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

Year	Ages 3-21	Child Count Date
FY 16	405	Oct 1, 2015
FY 20	462	Oct 1, 2019
FY 21	448	Oct 1, 2020

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

	FY 2016	FY 2020	FY 2021 EXPENDITURES	
	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Expenditures from State and Local Funds				
Program Code 4712	\$0.00	\$180,127.00	\$698.34	\$180,190.39
Program Codes 2200-2399	\$7,833.04	\$1,168,089.18	\$0.00	\$1,164,093.77
Program Codes 2400-2499	\$23,080.19	\$644,593.13	\$329.24	\$703,608.82
Program Codes 2900-2999	\$2,017.02	\$130,376.24	\$49,025.13	\$67,718.84

III. MAINTENANCE OF EFFORT

	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
A. Total Local or State/Local Expenditures	\$32,930.25	\$2,123,185.55	\$50,052.71	\$2,115,611.82
B. Child Count	405	462	448	448
C. Per Capita Expenditure (Item III.A/Item III.B)	\$81.31	\$4,595.64	\$111.72	\$4,722.35
MOE Met on Total Expenditures?			YES	NO

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: 2021 Fiscal Period: 12

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

Year	Ages 3-21	Child Count Date
FY 16	405	Oct 1, 2015
FY 20	462	Oct 1, 2019
FY 21	448	Oct 1, 2020

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

Program Code 4712

Program Codes 2200-2399

Program Codes 2400-2499

Program Codes 2900-2999

FY 2016		FY 2020		FY 2021 EXPENDITURES	
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$0.00	\$180,127.00	\$698.34	\$180,190.39		
\$7,833.04	\$1,168,089.18	\$0.00	\$1,164,093.77		
\$23,080.19	\$644,593.13	\$329.24	\$703,608.82		
\$2,017.02	\$130,376.24	\$49,025.13	\$67,718.84		

III. MAINTENANCE OF EFFORT

A. Total Local or State/Local Expenditures

B. Child Count

C. Per Capita Expenditure (Item III.A/Item III.B)

MOE Met on Per Capita Expenditures?

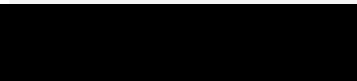
LOCAL	STATE/LOCAL	LOCAL	STATE/LOCAL
\$32,930.25	\$2,123,185.55	\$50,052.71	\$2,115,611.82
405	462	448	448
\$01.31	\$4,595.64	\$111.72	\$4,722.35
		YES	YES

FY 2021 GPFS			FY 2022 BUDGET		
<u>TOTAL EXPENDITURES</u>			<u>TOTAL EXPENDITURES</u>		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>	<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2021	50,052.71	2,115,611.82	2022	71,338.03	2,455,867.03
2016	32,930.25		2021	50,052.71	
2020		2,123,185.55	2020		2,123,185.55
	17,122.46	(7,573.73)		21,285.32	332,681.48
	YES	NO		YES	YES
<u>PER CAPITA EXPENDITURES</u>			<u>PER CAPITA EXPENDITURES</u>		
<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>	<u>FISCAL YEAR</u>	<u>LOCAL</u>	<u>STATE/LOCAL</u>
2021	111.72	4,722.35	2022	159.24	5,481.85
2016	81.31		2021	111.72	
2020		4,595.64	2021		4,722.35
	30.41	126.71		47.52	759.50
	YES	YES		YES	YES
CHILD COUNT	1,089.00	1,089.00	CHILD COUNT	448.00	448.00
	33,116.49	137,987.19		21,288.96	340,256.00

General Fund Balance



STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2023, Fiscal Period 04



	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$11,649,523.02	\$0.00 [No Title]	\$466,783.16	\$90,170.84	\$0.00	\$12,206,477.02
Federal Sources	\$300.00	\$4,360,641.96	\$0.00	\$0.00	\$0.00	\$4,360,941.96
Local Sources	\$2,076,723.99	\$844,008.94	\$32,275.00	\$4,800.00	\$140,887.66	\$3,098,695.59
Other Sources	\$19,389.00	\$21,286.84	\$0.00	\$0.00	\$0.00	\$40,675.84
Total Revenues:	\$13,745,936.01	\$5,225,937.74	\$499,058.16	\$94,970.84	\$140,887.66	\$19,706,790.41
Expenditures						
Instructional Services	\$8,116,659.27	\$2,234,176.49	\$0.00	\$0.00	\$39,745.84	\$10,390,581.60
Instructional Support Services	\$2,314,110.48	\$1,232,289.70	\$0.00	\$0.00	\$28,478.69	\$3,574,878.87
Operation & Maintenance Services	\$1,021,030.24	\$465,746.85	\$0.00	\$30,303.00	\$4,900.00	\$1,521,980.09
Auxiliary Services	\$587,095.26	\$1,184,172.79	\$0.00	\$0.00	\$0.00	\$1,771,268.05
General Administrative Services	\$1,121,147.73	\$321,015.74	\$0.00	\$0.00	\$0.00	\$1,442,163.47
Capital Outlay	\$147,563.40	\$26,146.54	\$0.00	\$0.00	\$0.00	\$173,709.94
Debt Service	\$0.00	\$0.00	\$879,356.72	\$13,638.84	\$0.00	\$892,995.56
Other Expenditures	\$372,834.26	\$224,958.64	\$0.00	\$0.00	\$33,049.88	\$630,842.78
Total Expenditures:	\$13,680,440.64	\$5,688,506.75	\$879,356.72	\$43,941.84	\$106,174.41	\$20,398,420.36
Other Fund Sources (Uses)						
Other Fund Sources:	\$275,775.23	\$568,300.45	\$0.00	\$0.00	\$200.00	\$844,275.68
Other Fund Uses:	\$512,169.31	\$80,501.45	\$0.00	\$0.00	\$7,586.96	\$600,257.72
Total Other Fund Sources (Uses):	(\$236,394.08)	\$487,799.00	\$0.00	\$0.00	(\$7,386.96)	\$244,017.96
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$170,898.71)	\$25,229.99	(\$380,298.56)	\$51,029.00	\$27,326.29	(\$447,611.99)
Beginning Fund Balance - October 1:	\$2,290,647.76	\$1,066,805.38	\$1,709,879.89	\$1,024,504.23	\$96,331.84	\$6,188,169.10
Ending Fund Balance - September 30:	\$2,119,749.05	\$1,092,035.37	\$1,329,581.33	\$1,075,533.23	\$123,658.13	\$5,740,557.11
	13,680,440.64	14,192,609.95	2,119,749.05			
	512,169.31	12.00	1,182,717.49			
	14,192,609.95	1,182,717.49	1.79			

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2023, Fiscal Period 04

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$22,457,798.00	\$0.00	\$250,173.00	\$749,514.00	\$0.00	\$23,457,485.00
Federal Sources	\$61,100.00	\$37,637,459.36	\$0.00	\$0.00	\$0.00	\$37,698,559.36
Local Sources	\$4,430,340.00	\$722,295.00	\$0.00	\$125,139.00	\$174,720.00	\$5,452,494.00
Other Sources	\$3,500.00	\$44,500.00	\$0.00	\$0.00	\$0.00	\$48,000.00
Total Revenues:	\$26,952,738.00	\$38,404,254.36	\$250,173.00	\$874,653.00	\$174,720.00	\$66,656,538.36
Expenditures						
Instructional Services	\$12,845,628.00	\$9,014,622.06	\$0.00	\$0.00	\$43,350.00	\$21,903,600.06
Instructional Support Services	\$6,332,814.72	\$6,832,820.39	\$0.00	\$0.00	\$37,300.00	\$13,202,935.11
Operation & Maintenance Services	\$2,708,185.00	\$1,620,001.10	\$0.00	\$874,653.00	\$14,600.00	\$5,217,439.10
Auxiliary Services	\$3,251,293.00	\$6,156,909.73	\$0.00	\$0.00	\$1,100.00	\$9,409,302.73
General Administrative Services	\$933,911.00	\$731,802.47	\$0.00	\$0.00	\$0.00	\$1,665,713.47
Capital Outlay	\$296,000.00	\$9,416,734.07	\$0.00	\$0.00	\$0.00	\$9,712,734.07
Debt Service	\$0.00	\$0.00	\$250,173.00	\$0.00	\$0.00	\$250,173.00
Other Expenditures	\$844,618.00	\$5,040,428.58	\$0.00	\$0.00	\$74,070.00	\$5,959,116.58
Total Expenditures:	\$27,212,449.72	\$38,813,318.40	\$250,173.00	\$874,653.00	\$170,420.00	\$67,321,014.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$165,124.74	\$909,348.00	\$0.00	\$0.00	\$0.00	\$1,074,472.74
Other Fund Uses:	\$807,868.00	\$95,680.00	\$0.00	\$0.00	\$4,300.00	\$907,848.00
Total Other Fund Sources (Uses):	(\$642,743.26)	\$813,668.00	\$0.00	\$0.00	(\$4,300.00)	\$166,624.74
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$902,454.98)	\$404,603.96	\$0.00	\$0.00	\$0.00	(\$497,851.02)
Beginning Fund Balance - October 1:	\$1,550,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550,000.00
Ending Fund Balance - September 30:	\$647,545.02	\$404,603.96	\$0.00	\$0.00	\$0.00	\$1,052,148.98
		27,212,449.72	28,020,317.72	647,545.02		
		807,868.00	12	2,335,026.48		
		28,020,317.72	2,335,026.48	0.28		

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2023, Fiscal Period 04

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$22,457,798.00	\$0.00	\$250,173.00	\$749,514.00	\$0.00	\$23,457,485.00
Federal Sources	\$61,100.00	\$37,637,459.36	\$0.00	\$0.00	\$0.00	\$37,698,559.36
Local Sources	\$4,430,340.00	\$722,295.00	\$0.00	\$125,139.00	\$174,720.00	\$5,452,494.00
Other Sources	\$3,500.00	\$44,500.00	\$0.00	\$0.00	\$0.00	\$48,000.00
Total Revenues:	\$26,952,738.00	\$38,404,254.36	\$250,173.00	\$874,653.00	\$174,720.00	\$66,656,538.36
Expenditures						
Instructional Services	\$12,845,628.00	\$9,014,622.06	\$0.00	\$0.00	\$43,350.00	\$21,903,600.06
Instructional Support Services	\$6,332,814.72	\$6,832,820.39	\$0.00	\$0.00	\$37,300.00	\$13,202,935.11
Operation & Maintenance Services	\$2,708,185.00	\$1,620,001.10	\$0.00	\$874,653.00	\$14,600.00	\$5,217,439.10
Auxiliary Services	\$3,251,293.00	\$6,156,909.73	\$0.00	\$0.00	\$1,100.00	\$9,409,302.73
General Administrative Services	\$933,911.00	\$731,802.47	\$0.00	\$0.00	\$0.00	\$1,665,713.47
Capital Outlay	\$296,000.00	\$9,416,734.07	\$0.00	\$0.00	\$0.00	\$9,712,734.07
Debt Service	\$0.00	\$0.00	\$250,173.00	\$0.00	\$0.00	\$250,173.00
Other Expenditures	\$844,618.00	\$5,040,428.58	\$0.00	\$0.00	\$74,070.00	\$5,959,116.58
Total Expenditures:	\$27,212,449.72	\$38,813,318.40	\$250,173.00	\$874,653.00	\$170,420.00	\$67,321,014.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$165,124.74	\$909,348.00	\$0.00	\$0.00	\$0.00	\$1,074,472.74
Other Fund Uses:	\$807,868.00	\$95,680.00	\$0.00	\$0.00	\$4,300.00	\$907,848.00
Total Other Fund Sources (Uses):	(\$642,743.26)	\$813,668.00	\$0.00	\$0.00	(\$4,300.00)	\$166,624.74
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$902,454.98)	\$404,603.96	\$0.00	\$0.00	\$0.00	(\$497,851.02)
Beginning Fund Balance - October 1:	\$ 2,400,064.37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550,000.00
Ending Fund Balance - September 30:	\$ 1,497,609.39	\$404,603.96	\$0.00	\$0.00	\$0.00	\$1,052,148.98
		27,212,449.72	28,020,317.72	1,497,609.39		
		807,868.00	12	2,335,026.48		
		28,020,317.72	2,335,026.48	0.64		

CNP Fund Balance



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

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2021**

005 - [REDACTED]	Exhibit C-II-12
Fund Types	
Descriptions/Fund Source	5101-0
REVENUES:	
3000-5999: Federal Sources	\$1,470,200.57
6000-7999: Local Sources	\$67,703.63
TOTAL REVENUES:	\$1,537,904.20
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$65,719.30
400-499: Materials & Supplies	\$4,134.87
Total Operations & Maintenance Services	\$69,854.17
4000-4999: Auxiliary Services	
001-199: Personal Services	\$139,611.28
200-299: Employee Benefits	\$82,235.47
300-399: Purchased Services	\$21,185.72
400-499: Materials & Supplies	\$815,267.08
500-599: Capital Outlay	\$24,658.23
600-899: Other Objects	\$1,012.59
Total Auxiliary Services	\$1,083,970.37
TOTAL EXPENDITURES:	\$1,153,824.54
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$175,024.52
TOTAL OTHER FINANCING SOURCES:	\$175,024.52
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$978,800.02
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$559,104.18
BEGINNING FUND BALANCE - OCT. 1:	\$1,766,338.95
ENDING FUND BALANCE - SEPT. 30:	\$2,325,443.13

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Current Year for Funding Source
5101 - Food & Nutrition Fund Source-Default
Fiscal Year 2022, Fiscal Period 00

Descriptions	Budget Amount
Revenues for Appropriation Year 0	
<u>6990 Other Local Sources</u>	
8420 Food Service Operations	
000 No Object of Expenditure Required	\$1,700.00
<u>8993 CNP Rebates</u>	
8420 Food Service Operations	
000 No Object of Expenditure Required	\$134,000.00
<u>9210 Operating Transfers In</u>	
8420 Food Service Operations	
000 No Object of Expenditure Required	\$1,525,546.82
Total Revenues for Appropriation Year 0	\$5,071,646.82

This is the
budgeted CNP
Pass-thru and
the Budgeted
Revenue

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Current Year for Funding Source
5101 - Food & Nutrition Fund Source–Default
Fiscal Year 2022, Fiscal Period 00

Descriptions	Budget Amount
Expenditures for Appropriation Year 0	
492 Furniture and Fixtures	\$200,000.00
493 Non-instructional Equipment	\$38,000.00
495 Computer Hardware	\$11,750.00
589 Other Equipment	\$129,000.00
623 Registration Fees	\$4,050.00
699 Other Objects	\$200.00
Total Expenditures for Appropriation Year 0	\$5,286,410.00

Beginning Fund Balance	2,325,443.13
Revenues	5,071,646.82
Expenditures	<u>5,286,410.00</u>
Ending Fund Balance	2,110,679.95
One-month Expenses	440,534.17
# months fund balance	4.79

- ▶ CNP Ending fund Balance is required to be at least one-month of total expenditures (Expenditures / 12)
- ▶ Should be monitored monthly (or at least quarterly)
- ▶ If fund balance at year end is not at least one-month, pass-thru must be increased (but not to exceed pass-thru spreadsheet calculation amount)
- ▶ Request to reduce pass-thru amount is submitted with year-end financial statements

School System: _____ LEA # _____

Child Nutrition Program Operating Balance
Pass-Thru Relief Request
FY 2021

Did the FY 2021 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)

See
Superintendent's
Memoranda
FY19-3034 for
additional
information.

CNP Director Signature

Printed Name

Date

CSFO Signature

Printed Name

Date

LEA Superintendent Signature

Printed Name

Date

State Superintendent Signature

Printed Name

Date

Audit Requirements



Section 16-13A-7

Audit Requirements

- ▶ Local board of education shall be audited as early as possible after the end of the fiscal year.
- ▶ Audits shall be conducted by the Department of Examiners of Public Accounts.
 - ▶ A city school system, other than those city systems required by law to be audited by the Department of Examiners of Public Accounts, may employ a certified public accounting firm or firms or use the Department of Examiners of Public Accounts to perform its audit.
- ▶ The findings of audits shall be presented to the local board of education in a board meeting. The State Superintendent of Education shall be sent a copy of the audit. Audits are public records.

Audit Reports

- ▶ The ***Audit Report*** from the Examiners or CPA firm is due to the SDE before June 30.
 - ▶ This is a Federal Regulation
- ▶ Reminder letters are sent to Superintendent's at the end of May for systems that have not yet submitted finalized audit reports.
- ▶ Continued delays in the submission of a system's audit report could result in the withholding of funds at the discretion of the SDE.

Audit Findings – FY 2021

- ▶ 141 LEAs
- ▶ 20 audit reports contained state and/or local findings
 - ▶ 17 Counties
 - ▶ 3 Cities
- ▶ State and Local findings
 - ▶ 30 findings
 - ▶ 11 related to local schools

Audit Findings – FY 2021

11 Local School findings

- Receipts & Deposits
 - 3 – Teacher Receipts
 - 1 – Master Receipts
 - 1 – Log Book
 - 1 – Deposits
 - 1 – Bank Rec
 - 1 – Ticket Sales
 - 1 – Change Cash
 - 1 - Concessions
 - 1 – Fundraising
 - 4 – Purchase Orders
 - 1 – Expenditure Documentation
 - 2 – Deficits
 - 4 – CIS-Teacher funds
 - 1 – Segregation of Duties
- ▶ Note – Findings often include multiple topics

Monthly Reporting Requirements



Reporting Requirements

- ▶ Posting of Financial Information to Local Internet Site
 - ▶ Financial File must be uploaded to the ALSDE through AIM
 - ▶ Local personnel download the “Required Reports” generated from the file upload.
 - ▶ PDF files are recommended
 - ▶ Required monthly reports must be posted to the local internet site no later than 45 days after the end of the reporting period.
- ▶ During the export process from your accounting software, school system personnel are required to indicate whether or not the accounts have been reconciled to the bank statements.

Fiscal Year

Fiscal Period

☒ Financial

☐ Budget

☒ All Accounts Have Been Reconciled

Comment

Export File

Report Destination

☐ To Printer **HP LaserJet P2035n copies**

☒ To Report Viewer

☐ To File

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

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2022, Fiscal Period 03**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$14,655,661.57	\$0.00	\$0.00	\$185,733.00	\$0.00	\$14,841,394.57
Federal Sources	\$200.00	\$1,787,361.54	\$0.00	\$0.00	\$0.00	\$1,787,561.54
Local Sources	\$3,010,970.55	\$727,914.27	\$0.00	\$330,873.65	\$371,697.14	\$4,441,455.61
Other Sources	\$45,216.42	\$137,024.13	\$0.00	\$0.00	\$0.00	\$182,240.55
Total Revenues:	\$17,712,048.54	\$2,652,299.94	\$0.00	\$516,606.65	\$371,697.14	\$21,252,652.27
Expenditures						
Instructional Services	\$10,253,018.20	\$1,459,431.27	\$0.00	\$0.00	\$55,814.87	\$11,768,264.34
Instructional Support Services	\$2,846,705.77	\$983,604.09	\$0.00	\$0.00	\$44,411.11	\$3,874,720.97
Operation & Maintenance Services	\$1,177,648.38	\$414,423.74	\$0.00	\$291,690.35	\$71,639.80	\$1,955,402.27
Auxiliary Services	\$1,084,110.62	\$2,075,837.22	\$0.00	\$0.00	\$2,686.89	\$3,162,634.73
General Administrative Services	\$703,345.11	\$111,123.12	\$0.00	\$0.00	\$0.00	\$814,468.23
Capital Outlay	\$332,613.68	\$0.00	\$0.00	\$420,577.62	\$0.00	\$753,191.30
Debt Service	\$0.00	\$0.00	\$0.00	\$841,442.17	\$0.00	\$841,442.17
Other Expenditures	\$421,420.66	\$196,727.83	\$0.00	\$0.00	\$97,912.66	\$716,061.15
Total Expenditures:	\$16,818,862.42	\$5,241,147.27	\$0.00	\$1,553,710.14	\$272,465.33	\$23,886,185.16
Other Fund Sources (Uses)						
Other Fund Sources:	\$225,998.20	\$648,817.38	\$0.00	\$0.00	\$1,827.73	\$876,643.31
Other Fund Uses:	\$622,550.16	\$117,131.24	\$0.00	\$0.00	\$40,710.01	\$780,391.41
Total Other Fund Sources (Uses):	(\$396,551.96)	\$531,686.14	\$0.00	\$0.00	(\$38,882.28)	\$96,251.90
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$496,634.16	(\$2,057,161.19)	\$0.00	(\$1,037,103.49)	\$60,349.53	(\$2,537,280.99)
Beginning Fund Balance - October 1:	\$14,258,251.46	\$5,241,170.25	\$6.61	\$10,840,706.91	\$616,024.94	\$30,956,160.17
Ending Fund Balance:	\$14,754,885.62	\$3,184,009.06	\$6.61	\$9,803,603.42	\$676,374.47	\$28,418,879.18

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

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2022, Fiscal Period 03

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$4,114,498.80	\$0.00	\$0.00	\$53,066.00	\$0.00	\$4,167,564.80
Federal Sources	\$120.00	\$935,669.45	\$0.00	\$0.00	\$0.00	\$935,789.45
Local Sources	\$1,781,764.54	\$340,344.20	\$7.52	\$0.00	\$243,550.12	\$2,365,666.38
Other Sources	\$14,386.67	\$6,533.24	\$0.00	\$0.00	\$0.00	\$20,919.91
Total Revenues:	\$5,910,770.01	\$1,282,546.89	\$7.52	\$53,066.00	\$243,550.12	\$7,489,940.54
Expenditures						
Instructional Services	\$4,301,217.23	\$762,198.73	\$0.00	\$0.00	\$71,861.68	\$5,135,277.64
Instructional Support Services	\$1,095,288.33	\$195,076.81	\$0.00	\$0.00	\$0.00	\$1,290,365.14
Operation & Maintenance Services	\$612,274.50	\$22,804.39	\$0.00	\$0.00	\$3,513.20	\$638,592.09
Auxiliary Services	\$507,049.64	\$825,849.71	\$0.00	\$0.00	\$1,960.35	\$1,334,859.70
General Administrative Services	\$474,359.32	\$88,863.48	\$0.00	\$0.00	\$0.00	\$563,222.80
Capital Outlay	\$46,755.00	\$0.00	\$0.00	\$2,397.42	\$0.00	\$49,152.42
Debt Service	\$0.00	\$0.00	\$3,277.50	\$44,900.00	\$0.00	\$48,177.50
Other Expenditures	\$117,612.78	\$146,930.78	\$0.00	\$0.00	\$54,593.80	\$319,137.36
Total Expenditures:	\$7,154,556.80	\$2,041,723.90	\$3,277.50	\$47,297.42	\$131,929.03	\$9,378,784.65
Other Fund Sources (Uses)						
Other Fund Sources:	\$34,052.90	\$191,292.21	\$161,892.48	\$0.00	\$5,937.25	\$393,174.84
Other Fund Uses:	\$337,804.06	\$9,903.22	\$0.00	\$0.00	\$11,926.93	\$359,634.21
Total Other Fund Sources (Uses):	(\$303,751.16)	\$181,388.99	\$161,892.48	\$0.00	(\$5,989.68)	\$33,540.63
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$1,547,537.95)	(\$577,788.02)	\$158,622.50	\$5,768.58	\$105,631.41	(\$1,855,303.48)
Beginning Fund Balance - October 1:	\$13,774,791.16	\$1,569,908.95	\$2,322,662.62	\$577,875.81	\$368,648.75	\$18,613,887.29
Ending Fund Balance:	\$12,227,253.21	\$992,120.93	\$2,481,285.12	\$583,644.39	\$474,280.16	\$16,758,583.81

Information in this report has NOT been reconciled to the corresponding bank statements.

Fiscal Accountability Act

- ▶ Additional Posting Requirements
 - ▶ In FY2010, the requirement to post a monthly check register was added to the Apportionment of Funds rule.
 - ▶ For Harris / NextGen software users, the specific check register report is located in the Application Center of your accounting software.

[REDACTED] BOE
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2022 - 12/31/2022

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$7,808.72	\$0.00	\$0.00
BLDGS-CONSTRUCTED	\$0.00	\$290,285.27	\$0.00
Purchasing Card	\$70,981.75	\$71,306.60	\$540,006.67
DRUG TESTING SERV	\$0.00	\$0.00	\$1,134.00
ELECTRICITY	\$0.00	\$0.00	\$2,283.39
EQUIP REPAIR & MAINT	\$0.00	\$2,219.42	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$8,588.06	\$0.00
FUEL-DIESEL	\$0.00	\$0.00	\$22,106.60
FUEL-GASOLINE	\$0.00	\$0.00	\$2,065.95
IN-STATE TRAVEL	\$907.25	\$5,848.08	\$1,354.21
INDIRECT COSTS	\$0.00	\$23,120.18	\$0.00
INTEREST PAYMENT	\$1,051.72	\$0.00	\$94,527.06
JANITORIAL SUPPLIES	\$0.00	\$364.49	\$23,472.60
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$510.00
LEGAL FEES	\$0.00	\$0.00	\$84.80
LOCAL DISTRICT TRAVEL	\$0.00	\$481.97	\$0.00
MEDICAL/HEALTH SERV.	\$1,703.74	\$0.00	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$590.98
OTHER NONCAP EQUIPMT	\$0.00	\$0.00	\$2,312.00
OTHER PROPERTY SERV	\$0.00	\$0.00	\$1,479.00
OTHER PURCHASED SERV	\$486,237.28	\$79,733.64	\$45,160.88
POSTAGE	\$0.00	\$0.00	\$1,005.00
PRINCIPAL PAYMENT	\$18,882.78	\$0.00	\$231,666.66
PURCHASED FOOD	\$0.00	\$55,182.34	\$0.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$1,123.32
STAFF ED SERVICES	\$26,720.00	\$0.00	\$0.00
STUDENT EDUCATIONAL	\$9,290.48	\$10,593.13	\$0.00
Substitutes and Professional Services	\$60,173.57	\$543.28	\$0.00
TELEPHONE	\$0.00	\$0.00	\$31.97
TRANSP AL SCH SYSTEM	\$0.00	\$333.00	\$0.00
	\$683,757.29	\$548,599.46	\$970,915.09

BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
08/01/2012 - 08/31/2012

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
35757	AT&T - ATLANTA	\$0.00	\$109.87	\$0.00	TELEPHONE
35758	THE FULTON CORPORATION INC.	\$0.00	\$497.56	\$0.00	OFFICE SUPPLIES
35759	BLOUNTSVILLE UTILITY BOARD	\$0.00	\$57.00	\$0.00	WATER AND SEWAGE
35760	COOK S PEST CONTROL	\$0.00	\$133.00	\$0.00	OTHER PROPERTY SERV
35761	DIXIE STORE FIXTURE & SALES	\$0.00	\$612.07	\$0.00	FOOD SERV SUPPLIES
35762	HALLMAN PEST CONTROL, INC.	\$0.00	\$120.00	\$0.00	OTHER PROPERTY SERV
35763	HAYDEN PRIMARY SCHOOL	\$0.00	\$18.57	\$0.00	WATER AND SEWAGE
35764	OTELCO TELEPHONE LLC	\$0.00	\$206.84	\$0.00	TELEPHONE
35765	PINE BLUFF WATER AUTHORITY	\$0.00	\$144.91	\$0.00	WATER AND SEWAGE
35766	TOWN OF CLEVELAND, WATER	\$0.00	\$33.20	\$0.00	WATER AND SEWAGE
35767	LACOM, INC DBA	\$64.95	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35768	GREG ADERHOLD	\$105.45	\$0.00	\$0.00	IN-STATE;LOCAL DISTRICT
35769	ALABAMA COOP. EXTENSION SYSTEM	\$0.00	\$2,600.00	\$0.00	STAFF ED SERVICES
35770	ALABAMA POWER COMPANY	\$2,874.38	\$0.00	\$0.00	ELECTRICITY
35771	ALLIED WASTE SERVICES #633	\$353.54	\$2,441.42	\$72.00	GARBAGE AND WASTE
35772	AMERIPRIDE SERVICES INC	\$811.88	\$0.00	\$0.00	EQUIP REPAIR & MAINT
35773	ANGELA P NACCARI	\$0.00	\$1,936.79	\$0.00	STUDENT EDUCATIONAL
35774	APPALACHIAN HIGH SCHOOL	\$0.00	\$30.65	\$0.00	WATER AND SEWAGE
35775	BHC - BLOUNT AND ETOWAH	\$1,209.00	\$0.00	\$0.00	DRUG TESTING SERV
35776	BIRMINGHAM WATER WORKS	\$0.00	\$0.00	\$502.50	BLDGS-CONSTRUCTED
35777	BECKY CANOLES	\$0.00	\$56.61	\$0.00	IN-STATE
35778	CENTRAL SUPPLY COMPANY INC	\$1,853.64	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35779	CHILD NUTRITION PROGRAM	\$106,848.76	\$0.00	\$0.00	OPERAT TRANSFERS OUT
35780	AMALIA CONTRERAS	\$0.00	\$263.63	\$0.00	LOCAL DISTRICT
35781	CULLMAN CABINET & SUPPLY CO	\$721.00	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35782	CULLMAN-JEFFERSON COUNTIES	\$16.64	\$0.00	\$0.00	NATURAL GAS
35783	DIXIE STORE FIXTURE & SALES	\$0.00	\$0.00	\$746.00	MAINTENANCE SUPPLIES
35784	EBSCO INDUSTRIES INC	\$0.00	\$1,252.40	\$0.00	PRINTING AND BINDING;PARENT INST SUPPLIES
35785	FAMILY BUILDING SUPPLY, INC.	\$96.36	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35787	FEDERALGRAPHICS	\$0.00	\$450.00	\$0.00	STAFF INST SUPPLIES
35788	FOX DISTRIBUTORS, INC.	\$751.81	\$0.00	\$0.00	MAINTENANCE SUPPLIES
35789	MCPHERSON ALABAMA TAX EXEMPT	\$0.00	\$0.00	\$43.51	FUEL-GASOLINE
35790	HALLMAN PEST CONTROL, INC.	\$80.00	\$0.00	\$0.00	LAND & BLDG REPAIR/M;JANITORIAL SUPPLIES
35791	HARVEY CULVERT CO., INC.	\$0.00	\$0.00	\$1,552.00	LAND & BLDG REPAIR/M
35792	HICKS, MARY G.	\$0.00	\$0.00	\$450.00	STUDENT EDUCATIONAL

Helpful Hint

- ▶ Helpful tip – An edit report is generated with the monthly submission. Correction of these edits during the year means fewer coding edits at year-end.
- ▶ The sooner coding edits are corrected, the sooner desk review edits can be brought to the CSFO's attention.
- ▶ Allow time between uploads. During peak upload days (due dates, etc.) you should verify that the new error report has been generated before uploading another file.

Where to Get More Information

- ▶ The Accounting Manual is located in the LEA Accounting and Reporting group in Microsoft TEAMS
 - ▶ A complete listing of coding components can be found in the Accounting Manual
 - ▶ An excel spreadsheet of coding combinations can be found in the Coding Guidance
 - ▶ Documents and guidance for Budgets and Financial Statement submissions can be found in the Budget and Financial Statement
- ▶ A preprocess of the budget or financial statements will compare coding in the accounting system to a database of allowable coding combinations.



Classroom Instructional Support Funds



Classroom Instructional Support

- ▶ Library enhancement
- ▶ Student materials
- ▶ Professional development
- ▶ Technology
- ▶ Common purchases (not currently funded)

Budget Committee

- ▶ Each school will have a budget committee
- ▶ Four teachers and the principal (or designee)
- ▶ Teachers elected annually by secret ballot vote of the teachers at the school
- ▶ The budget committee will propose a budget for the classroom support categories except student materials allocations and textbooks.

Budget Committee -continued

- ▶ Committee will elect a member as the chair and a member as a secretary to keep minutes
- ▶ The committee may form advisory committees

Proposed Budget for Technology, Professional Development, and Library Enhancement

- ▶ The professional development and technology budgets must be consistent with the latest plans submitted to the SDE.
- ▶ Library enhancement budgets will be developed in consultation with the school's media specialists.
- ▶ The proposed budget for each category of classroom instructional support (excluding **student materials** allocations) will specify the common items which may be purchased, and the amount allotted for each teacher to spend.

Library Enhancement

- ▶ The teachers vote on how library enhancement allotments are to be spent
- ▶ The librarian can only offer advice to the budget committee or subcommittee.
- ▶ NOTE: Two state laws state that these funds are for the library media center, not the classroom.

Approval by Teachers

- ▶ The proposed budgets will be submitted to teachers at an annual meeting.
- ▶ The annual meeting may be at the beginning or the end of a school year, or both.
- ▶ The teachers will have at least two workdays to review the proposed budgets.
- ▶ The teachers will vote on the proposed budgets by secret ballot.

Approval of Proposed Budget

- ▶ A majority vote of the teachers voting at the school is required before any part of the proposed budget is implemented.
- ▶ A proposed budget that is not approved is returned to the budget committee for reformulation, taking into consideration the teachers' recommendations at the annual meeting.

Approval of Proposed Budget

- ▶ The revised budget proposed by the budget committee will be submitted to a secret ballot vote of the teachers.
- ▶ If the revised proposed budget is not approved by a majority vote of the teachers, the process will continue until a budget is approved.

Approved Budgets

- ▶ A report on the approved budget, utilizing SDE forms will be submitted to the local superintendent.
- ▶ Maintain all budget committee minutes, proposed budgets, revised proposed budgets, and the secret ballots for budget committee members, each proposed budget, and each revised proposed budget.

Permissible Expenditures – Student Materials

Classroom instructional purposes only:

- ▶ to be used only by classroom teachers or students in the teacher's classes for instructional materials, supplies, equipment or electrical equipment which is actually utilized with students in the teacher's classroom except funds for common items in the school budget for technology, professional development, and library enhancement.

Allowable Expenditures – Common Purchases

Funds for common purchases* can include:

- ▶ Copiers, copier supplies, copy paper, copier maintenance contracts, staplers, paper cutters, hole punchers, etc.
- ▶ Tables and cabinets for using and storing the copiers and supplies.
- ▶ Fee for purchasing consortium contract if the fee will be offset by savings.

***NOT CURRENTLY FUNDED**

Allowable Expenditures – cont.

- ▶ TVs and media devices used in the classroom (and counselor's office) for instructional purposes, and the stands, carts, and cabinets used to hold and store them.
- ▶ Computers and peripherals used in the classroom (or counselor's office) for instructional purposes, if consistent with the technology plan.

Allowable Expenditures – cont.

- ▶ File cabinet, plastic storage containers, and shelves used to store tests and instructional items in the classroom.
- ▶ Black-out shades for classroom.
- ▶ Rug for kindergarten classroom.
- ▶ Refrigerator to store biology and chemistry supplies.
- ▶ Surge protector/power strip for instructional equipment.

Allowable Expenditures – cont.

- ▶ Classroom bulletin board materials.
- ▶ Classroom banners and posters.
- ▶ Canned air spray for keyboards.
- ▶ Batteries for instructional media.
- ▶ Ink cartridges for classroom printers.
- ▶ Educational apps.
- ▶ Academic incentive items.
- ▶ Flash drives.

Allowable Expenditures – cont.

- ▶ Teachers could decide to pool their student materials allotments to purchase a TV that will be used for each classroom's students to watch virtual field trips.

Questionable Expenditures

- ▶ Orthopedic teacher's chair.
- ▶ Student desk.
- ▶ Fax machine.
- ▶ Candy.
- ▶ Gold Cross pen and pencil set for teacher.
- ▶ Sink in classroom.
- ▶ Tissues and hand sanitizer.

Unallowable Expenditures

- ▶ Field trip costs, such as bus rental, food for chaperones, admission charges, etc.
- ▶ Membership dues to any organization or association.
- ▶ Extra-curricular activity expenses.
- ▶ Registration fees and other conference expenses.**

**May be o.k. for Professional Development.

Timelines

- ▶ At least some of the individual teacher allotment must be made available for expenditure by December 1.
- ▶ The Legislative intent is that all of the allotment be made available for expenditure as soon in the school year as possible.
- ▶ Although reasonable deadlines to expend all of the allotment may be established, a teacher has until the end of the fiscal year to order items.

Timelines

- ▶ State law allows the expenditure of these funds to begin at the beginning of the school year even though the state funds will not be provided until the fiscal year.
- ▶ A reasonable deadline for expenditures, such as August 31, can be established.
- ▶ Unspent student materials allotments may be used to buy classroom materials for new teachers or those with additional needs.

Other Provisions

- ▶ Classroom instructional support funds are not transportable with the teacher if the teacher is transferred to another school.
- ▶ The State Examiners of Public Accounts may audit all expenditures for classroom instructional support and related documents by county and city school boards.

QUESTIONS



- ▶ For additional information, contact your system's team accountant
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